## **CITY OF DECATUR, GEORGIA**

## **PUBLIC HEALTH EMERGENCY ORDER NO. 3**

## PROVIDING THAT THE DATE FOR APPLICATION OF INTEREST ON UNPAID 2020 CITY OF DECATUR TAXES BE EXTENDED TO JULY 15, 2020.

**WHEREAS**, pursuant to Resolution R-20-06, adopted March 16, 2020, the City Commission of the City of Decatur determined that there is a public health emergency within the City of Decatur due to the rapid spread of COVID-19 in the United States, the State of Georgia and DeKalb County; and

**WHEREAS**, Resolution R-20-06 authorized the Mayor to exercise any and all powers enumerated in City Code Section 30-35 that she deems necessary and expedient in light of the emergency circumstances present, keeping the City Commission apprised of any and all actions taken; and

WHEREAS, the undersigned has been participating in multiple conference calls with national, state, regional, county and local government officials in order to continue monitoring the situation and determining steps necessary to combat the spread of COVID-19 in the City of Decatur; and

**WHEREAS**, between March 16 and today, the number of cases of COVID-19 that have been officially reported in DeKalb County has increased exponentially and is expected to continue to do so if significant measures are not taken immediately; and

**WHEREAS**, this Public Health Emergency Order is intended to reflect the best interest of and to protect the health and safety of the residents of the City of Decatur; and

**WHEREAS**, ad valorem taxes property tax bills that generate the revenue needed to support essential public services such as police, fire, sanitation, and education services are required by law to be mailed at least 60 days in advance of the June 1, 2020 due date; and

**WHEREAS,** the current billing ordinance adopted by the Decatur City Commission on March 2, 2020 requires that interest be applied on June 15, 2020 to the total amount of unpaid taxes due June 1, 2020; and

**WHEREAS,** the Internal Revenue Service and Georgia Department of Revenue have extended their income tax filing deadlines to July 15, 2020; and

**WHEREAS,** many property owners may be experiencing financial hardship during the current public health emergency; and

WHEREAS, this Public Health Emergency Order is intended to provide additional time for property owners to make tax payments without being penalized while preserving the City's ability to continue providing emergency response and mitigation services and essential City services, and the City Schools of Decatur's ability to provide public education services.

**NOW, THEREFORE**, I, Patti Garrett, Mayor of the City of Decatur, in order to protect the health, prosperity, comfort, safety, security, good order and welfare of the City and its residents and to promote and secure the safety, protection and well-being of the inhabitants of the County and of the City of Decatur, hereby order and direct the following:

The total amount of ad valorem taxes and fees due on June 1, 2020, and then unpaid shall bear interest at the rate of .646 percent per month from June 1, 2020, which shall be added and attached to the total amount of said taxes then due and payable unless such taxes and fees are paid by July 15, 2020.

SO ORDERED this 27<sup>th</sup> day of March, 2020 at <u>4:15 p.m.</u>

Patricia in Sarnett

Mayor City of Decatur

Attes\*

mpoark

City Clerk

