

An Administrative Order
Office of the Mayor
City of Atlanta

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Administrative Order No. 2020- 25

**OFFICE OF THE MAYOR
AN ADMINISTRATIVE ORDER**

AN ADMINISTRATIVE ORDER DIRECTING THE CHIEF FINANCIAL OFFICER OF THE CITY OF ATLANTA TO REFRAIN FROM TAKING ANY ACTION TO ISSUE CITATIONS OR TO OTHERWISE IMPOSE PENALTIES AGAINST ANY INDIVIDUAL OR BUSINESS ENTITY SUBJECT TO TAXATION IN ACCORDANCE WITH CHAPTER 30, ARTICLE III FOR DELINQUENCY ON ANY UNPAID TAX FOLLOWING THE APRIL 1, 2020 DEADLINE, FROM THE DATE OF EXECUTION OF THIS ORDER THROUGH AUGUST 31, 2020.

WHEREAS, like much of the world the United States, the State of Georgia, and the City of Atlanta are currently responding to an outbreak of respiratory disease caused by a novel coronavirus named "SARS-CoV-2" and the disease it causes named "coronavirus disease 2019" (abbreviated "COVID-19"); and

WHEREAS, on March 11, 2020 the World Health Organization declared the COVID-19 outbreak a pandemic; and

WHEREAS, on March 13, 2020 the President of the United States announced a national emergency in response to the COVID-19 pandemic, which included two emergency declarations: one under the National Emergencies Act and one under the Stafford Disaster Relief and Emergency Assistance Act; and

WHEREAS, on March 14, 2020 Governor Brian Kemp signed a public health state of emergency to address the COVID-19 pandemic through assisting health and emergency management officials across Georgia by deploying all available resources for the mitigation and treatment of COVID-19; and

WHEREAS, due to the COVID-19 pandemic, on March 15, I declared there to be an emergency in existence within the City of Atlanta pursuant to Section 2-181(a) of the City of Atlanta Code of Ordinances; and

WHEREAS, on March 23, 2020 I declared there to be the existence of an emergency within the City of Atlanta and issued a Stay at Home Order under my emergency powers and which I have reissued in accordance with Section 2-181 of the City of Atlanta Code of Ordinances no more than every 72 hours thereafter; and

WHEREAS, on April 2, 2020, Governor Brian Kemp signed an Executive Order to Ensure a Safe and Healthy Georgia (Governor's Executive Order 04.02.20.01) to address the COVID-19 pandemic by implementing temporary actions necessary and appropriate to protect the health, safety, and welfare of Georgia's residents and visitors, which the Governor has continued to extend during the pendency of the COVID-19 pandemic; and

WHEREAS, as a result of these emergency orders, the economy of the City of Atlanta has been severely impacted; and

WHEREAS, to help mitigate the negative impacts on those business entities which may experience negative impacts on revenue as a result of the COVID-19 pandemic, on March 17, 2020 I issued Administrative Order 2020-05 via which I directed the Chief Financial Officer of the City of Atlanta to refrain from taking any action to issue citations or to otherwise impose penalties against any individual or business entity subject to taxation in accordance with Chapter 30, Article III for delinquency on any unpaid tax following the April 1, 2020 deadline, for a period not to exceed sixty days following April 1, 2020; and

WHEREAS, Administrative Order 2020-05 was scheduled to expire on May 31, 2020; and

WHEREAS, due to the persistence of the COVID-19 pandemic crisis, there remained a critical need to assist the mitigation of the considerable financial hardships resulting therefrom; thus, on May 30, 2020, I issued Administrative Order 2020-16 which extended the moratorium on taking any action to issue citations or to otherwise impose penalties against any individual or business entity subject to taxation in accordance with Chapter 30, Article III for delinquency on any unpaid tax following the April 1, 2020 deadline, such that it would remain in effect through June 30, 2020; and

WHEREAS, due to the persistence of the COVID-19 pandemic crisis, there remains a critical need to assist the mitigation of the considerable financial hardships resulting therefrom; and

WHEREAS, accordingly, I am hereby directing the Chief Financial Officer of the City of Atlanta to refrain from taking any action to issue citations or to otherwise impose penalties against any individual or business entity subject to taxation in accordance with Chapter 30, Article III for delinquency on any unpaid tax following the April 1, 2020 deadline, from the date of execution of this order through August 31, 2020.

NOW, THEREFORE, BY THE POWER VESTED IN ME AS MAYOR OF THE CITY OF ATLANTA, pursuant to Section 3-104 of the City of Atlanta Charter and Section 2-182(4) of the City of Atlanta Code of Ordinances, it is hereby ordered:

That the Chief Financial Officer of the City of Atlanta shall refrain from taking any action to issue citations or to otherwise impose penalties against any individual or business entity subject to taxation in accordance with Chapter 30, Article III for delinquency on any unpaid tax following the April 1, 2020 deadline, from the date of execution of this order through August 31, 2020.

SO ORDERED, this 30th day of June 2020.


Keisha Lance Bottoms, Mayor

ATTESTED:


Municipal Clerk

Foris Webb, III
Municipal Clerk