

**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 APRIL 30, 2021.**

**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 16, 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 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; and

**WHEREAS**, subsequently, Governor Kemp has issued a series of Executive Orders which amend and revise the temporary action necessary and appropriate to protect the health, safety, and welfare of Georgia’s residents and visitors; and

**WHEREAS**, as a result of the COVID-19 pandemic, 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 an Administrative Order 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**, due to the persistence of the COVID-19 pandemic crisis, I have issued renewals of the Administrative Order which extended this moratorium, such that it shall remain in effect through March 31, 2021; 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 April 30, 2021.

**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:

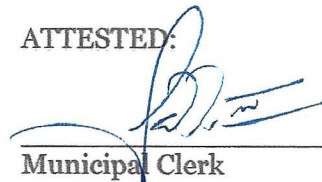
That the Chief Financial Officer of the City of Atlanta shall refrain from taking any action to issue citations or to otherwise impose penalties against any individual or business entity subject to taxation in accordance with Chapter 30, Article III for delinquency on any unpaid tax following the April 1, 2020 deadline, from the date of execution of this order through April 30, 2021.

**SO ORDERED**, this 31<sup>st</sup> day of March, 2021.



Keisha Lance Bottoms, Mayor

ATTESTED:



Municipal Clerk

Foris Webb, III  
Municipal Clerk

3/31/21 Rec  
KLM