

HALL COUNTY CITIZENS FOR EFFICIENT GOVERNMENT

COMMENTARY

**IS COMMISSION CHAIR OLIVER'S LATE PAYMENT HISTORY OF
PAYING PROPERTY TAX HIS MOTIVE FOR OPPOSING 5% PENALTY
INSTALLMENT TAX BILLING?**

Hall County voters overwhelmingly(69%) asked for property tax payments twice a year in a nonbinding referendum vote November, 2008. In July,2009 the Commission voted 4 to 1 to begin two installments beginning with tax year 2010. Commission Chair Oliver voted no. Commission Chair Oliver's comment was "if we send out a second bill and make it mandatory in this economic climate I do not think it is fair to the property owners in our community".(The Times, July 8,2009) Commission Chair Oliver stated earlier "I don't like that one because why do you want to pay your taxes twice a year if you don't have to".(The Times, November 8,2008)The Hall County Commission then voted unanimously on December 10,2009 to repeal their previous decision to allow tax payments in two installment payments beginning in 2010 as requested by 69% of voters simply because of a 5% payment penalty as required by law for late payment on each installment!

Commission Chair Oliver should be made aware that voters would not be offended by a 5% penalty for late payment in that the majority of taxpayers pay their property tax on time. There would be no incentive to pay by the due date if there was not a penalty. HCCFEG sincerely believes those taxpayers voting for this due date payment change would insist on a fair penalty provision and certainly a 5% penalty provision for late payment is fair. Current payment procedures require 1% per month on unpaid principal balance for 90 days with a 10% penalty if taxes remain unpaid after the 90 day period according to the Hall County Tax Commissioner.

Why should the citizens of Hall County be required to vote again on this issue as discussed by the Commission in their December 10,2009 meeting when Hall County citizens have already made their position clear? If another vote is taken, it should certainly be binding in order to require the Commissioners to stop their flip-flopping on this issue.

A review of Chairman Oliver's tax payment record on personally owned real property over the last three years is reflective of his attitude toward timely payment of Hall County property tax. A review of 2006,2007 and 2008 tax payments as listed by the Hall County Tax Commissioner website indicate late payment every year on every tax bill. Should not an individual in the position of Commission Chair at least pay his tax on time? If Commission Chair Oliver can't take care of his personal tax bills how can he take care of Hall County business? I wonder if the other Hall County Commissioners paid their tax on time for these three years? You may want to check this out on the Hall County website at www.hallcounty.org.

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