

THE STATE OF GEORGIA

EXECUTIVE ORDER

BY THE GOVERNOR:

WHEREAS: On March 14, 2020, due to the impact of COVID-19 on the State

of Georgia, I issued Executive Order No. 03.14.20.01, declaring a

Public Health State of Emergency in Georgia; and

WHEREAS: The Georgia General Assembly concurred with Executive Order

03.14.20.01 by joint resolution on March 16, 2020; and

WHEREAS: Code Section 38-3-51(c)(4) vests the Governor with the power to

perform and exercise such other functions, powers, and duties as may be deemed necessary to promote and secure the safety and

protection of the civilian population; and

WHEREAS: Code Section 38-3-51(d)(l) vests the Governor with the power to

suspend any regulatory statute prescribing the procedures for conduct of state business, or the orders, rules, or regulations of any state agency if strict compliance with any statute, order, rule, or regulation would in any way prevent, hinder, or delay necessary

action in coping with the emergency or disaster; and

WHEREAS: In practicing social distancing in order to mitigate the spread of

COVID-19 many County Tax Assessors have closed operations to the

public; and

WHEREAS: In consultation with the State Economist and Commissioner of

Revenue, I have determined that the following temporary actions are necessary and appropriate to protect the health, safety, and welfare

of Georgia's residents.

Now, therefore, pursuant to aforementioned Georgia Law and the authority vested in me as Governor of the

STATE OF GEORGIA, IT IS HEREBY

Ordered: That the Commissioner of Revenue is authorized and directed to

implement the suspension of Code Sections 48-5-7.4(j)(1) and 48-5-7.7(j)(1) where such suspension would provide that the deadlines for

Conservation Use Value Assessment and Forest Land Use Protection Act applications would fall no earlier than June 1, 2020.

IT IS FURTHER

ORDERED:

That the Commissioner of Revenue or his designee is authorized and directed to implement waivers of those rules and regulations necessary to implement the suspension of Code Sections 48-5-7.4(j)(1) and 48-5-7.7(j)(1).

IT IS FURTHER

ORDERED:

That the Commissioner of Revenue is authorized and directed to adopt emergency rules, consistent with the powers granted to the Commissioner by Code Sections 48-5-7.4(y) and 48-5-7.7(w), establishing rules and regulations appropriate to implement and enforce application procedures and deadlines consistent with the suspension of Code Sections 48-5-7.4(j)(1) and 48-5-7.7(j)(1) becoming effective upon the adoption of such emergency rules.

IT IS FURTHER

ORDERED:

That if one or more of the provisions contained in this Order shall be held to be invalid, in violation of the Georgia Constitution, in violation of Georgia law, or unenforceable in any respect, such invalidity, violation, or unenforceability shall not affect any other provisions of this Order, but, in such case, this Order shall be construed as if such invalid, illegal, or unenforceable provision had not been included in the Order.

IT IS FURTHER

ORDERED:

All provisions of the Order shall become effective upon signature and shall expire at the conclusion of the Public Health State of Emergency declared in Executive Order No. 03.14.20.01. If the Public Health State of Emergency declared in Executive Order No. 03.14.20.01 is renewed, this Order shall carry forward with the Public Health State of Emergency until such state of emergency is terminated or ceases to be renewed by the Governor.

This 31st day of March 2020 at 4:30 P.M.

3:1L GOVERNOR