

*Lowndes County  
Board of Commissioners*

*Bill Slaughter, Chairman*



*Joyce E. Evans, District 1  
Scott Orenstein, District 2  
Mark Wisenbaker, District 3  
Demarcus Marshall, Ph.D. District 4  
Clay Griner, District 5*

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*Post Office Box 1349 • Valdosta, GA 31603-1349 • Phone (229) 671-2400 • Fax (229) 245-5222*

August 5, 2019

Mr. Rodney V. Cain, Tax Commissioner  
300 North Patterson Street  
Valdosta, Georgia 31601

Dear Mr. Cain:

The Lowndes County Board of Commissioners has not provided written authority to the Tax Commissioner to consider the forgiveness of or to forgive penalties. Penalties imposed by law are part of the tax and are to be collected as such. Further, as referenced by the *Georgia Department of Revenue, Local Government Services Division, Tax Commissioner Procedure Manual*, page 9.16- Other Duties, "The Tax Commissioner shall collect the interest on unpaid taxes and account for such interest." From the same section, "All interest collected by tax commissioners or tax collectors shall be paid by them to the state and county at the time and in the manner that taxes are required to be paid."

Thank you in advance for your assurance that neither penalties nor interest are being waived by you or your office.

Sincerely,

A handwritten signature in black ink, appearing to read "Bill Slaughter". The signature is fluid and cursive.

Bill Slaughter, Chairman  
Lowndes County Board of Commissioners