

of Labor initiated and completed a back wage investigation of the Lowndes County Tax Commissioner's Office. The Department of Labor has determined twenty employees (past and present) of the Tax Commissioner's office are due back wages in the amount of \$5,294.33, plus additional social security and Medicare taxes of \$405.02, which totals \$5,699.35. Mr. Beals further stated the back wages need to be paid on or before September 1, 2020 with preliminary pay evidence being provided by September 8, 2020 to the Georgia Department of Labor. Commissioner Wisenbaker asked if these employees were on a time clock, Mr. Beals responded yes, that the focus was the overtime being paid. Vice Chairman Marshall asked if the employees were not getting paid for overtime, Mr. Beals responded compensation was being paid hourly, not time and a half. Vice Chairman Marshall asked if the Tax Commissioner was notified, Mr. Beals responded he wasn't sure.

Resolution Repealing Approvals Authorizing the Tax Commissioner to Waive Penalties and Interest, County Manager, Paige Dukes, presented the resolution at the request of the Tax Commissioner and the Board of Commissioners for clarification for your consideration. Commissioner Wisenbaker asked if he could receive another copy of the resolution, Mrs. Dukes responded yes. Commissioner Wisenbaker asked if Tax Commissioner Cain was working under the same resolution as former Tax Commissioner, Mary Nell Robertson, Mrs. Dukes responded no, he was using the resolution from former Tax Commissioner, Paul Sumner. Commissioner Orenstein asked if the resolutions took the place of the 1995 resolution, Mrs. Dukes stated this resolution is recommended to use to clean up any confusion with past resolutions. Commissioner Wisenbaker asked if Tax Commissioner Cain presented this resolution or the county attorney, Mrs. Dukes responded the county attorney at the direction of the Chairman. Chairman Slaughter stated this resolution would repeal any previous resolutions. Vice Chairman Marshall asked if this would be effective immediately, Mrs. Dukes responded yes.

Resolution Authorizing the Lowndes County Tax Commissioner to Receive Checks and Money Orders in Payment of Taxes and Licenses, County Manager, Paige Dukes, presented the item stating Tax Commissioner Cain has requested this resolution for protection for him personally in the event someone writes a bad check, this would allow that process to go through the normal collection procedures of the county, instead of him being liable personally. Commissioner Wisenbaker questioned if the Tax Commissioner requested this resolution, Chairman Slaughter stated when it was brought to Tax Commissioner Cain's attention, he agreed he needed this resolution.

Resolution Regarding the Number and Terms of Members of the Board of Tax Assessors, County Manager, Paige Dukes, presented the resolution stating the voters of Lowndes County voted in favor of having appointed tax assessors beginning 2021. Mrs. Dukes further stated this resolution is before you at the advice of the county attorney and is needed to approve prior to appointing new assessors. Chairman Slaughter stated there is mandatory training needed so candidates need to be submitted soon. Mrs. Dukes