

1 **RESOLUTION TO AMEND THE FULTON COUNTY CODE OF LAWS**
2 **REGARDING THE FULTON COUNTY BOARD OF TAX ASSESSORS**

3
4 **WHEREAS**, pursuant to state law, the Fulton County Board of Tax Assessors
5 oversees the assessment of real and personal property in Fulton County for purposes of
6 taxation; and

7 **WHEREAS**, state law (O.C.G.A. § 44-5-290) states that each county Board of
8 Tax Assessors shall consist of not less than three (3) nor more than five (5) members to
9 be appointed by the county governing authority; and

10 **WHEREAS**, pursuant to its authority under O.C.G.A. § 44-5-290, the Board of
11 Commissioners established a five-member Board of Tax Assessors in 1998; and

12 **WHEREAS**, three (3) of the five (5) current members of the Board of Tax
13 Assessors have resigned their positions; and

14 **WHEREAS**, these resignations have left the Board of Tax Assessors without a
15 functioning quorum; and

16 **WHEREAS**, the contracts for the two remaining members of the Board of Tax
17 Assessors will expire as of June 28, 2006; and

18 **WHEREAS**, a lawsuit by private citizens to remove the entire Board of Tax
19 Assessors for failure to perform their statutory duties and failure to meet the statutory
20 qualifications for holding office is currently pending in the Superior Court of Fulton
21 County; and

22 **WHEREAS**, pursuant to O.C.G.A. § 48-5-295(a), the terms of the members of
23 the Board of Tax Assessors must be no less than three (3) nor more than six (6) years,
24 with staggered initial appointments such that the terms of a majority of the Board of Tax
25 Assessors shall not expire in the same calendar year; and

1 **WHEREAS**, the Board of Commissioners finds that revising the structure of the
2 Board of Tax Assessors will better enable that Board to carry out its duties and will
3 otherwise be in the best interests of the citizens of Fulton County; and

4 **WHEREAS**, the Board of Commissioners further finds that revising the terms of
5 office of the members of the Board of Tax Assessors is required in order to comply with
6 state law; and

7 **WHEREAS**, the Board of Commissioners further finds it desirable to amend the
8 Fulton County Code of Laws to accomplish these ends;

9 **NOW, THEREFORE, BE IT RESOLVED**, that Section 170-62 of the Fulton
10 County Code of Laws is repealed in its entirety and replaced by a new Section 170-62,
11 which new Section shall state as follows:

12 **“Section 170-62. Membership.**

13 (a) Effective June 29, 2006 or upon the resignation or removal of all
14 current members of the Board of Tax Assessors (whichever first occurs),
15 the Fulton County Board of Tax Assessors shall be a five-member board,
16 whose members shall be appointed by the full Board of Commissioners of
17 Fulton County upon nomination by any member of the Board of
18 Commissioners. Of the five members, at least one shall be a resident of the
19 City of Atlanta, at least one shall be a resident of that portion of Fulton
20 County that lies north of the municipal limits of the City of Atlanta, and at
21 least one shall be a resident of that portion of Fulton County that lies south
22 of the municipal limits of the City of Atlanta. Each such member of the
23 Board of Tax Assessors shall meet all eligibility and other professional

1 and other statutory requirements and qualifications provided under
2 Georgia law and shall, upon appointment, take an oath and shall be
3 otherwise appointed as provided by Georgia law.

4 (b) In addition to state requirements, each member shall, at the time of
5 appointment, have at least the following qualifications: 1) at least one (1)
6 year of experience in appraisal-related work, as defined by regulations of
7 the Georgia Department of Revenue; and 2) at least five (5) years of
8 experience in a position of employment involving the supervision or
9 management of three (3) or more subordinate employees. Further, each
10 prospective member must provide, at the time of nomination, a sworn
11 affidavit that he/she has paid all property taxes and state and federal
12 income taxes then due and owing. Any person who has had a tax lien
13 issued against him/her (or against property that he/she owns) shall be
14 ineligible to serve as a member of the Board of Tax Assessors. Further, at
15 the time of nomination, each prospective member must provide a sworn
16 affidavit that he/she is not engaged in private appraisal-related work
17 within Fulton County for the duration of his/her term.

18 (c) Appointments under this Section shall first be effective for terms
19 beginning July 1, 2006 (or, in the event of earlier resignation or removal
20 of all current members of the Board of Tax Assessors, beginning on the
21 date of appointment by the Board of Commissioners). The initial
22 appointees shall serve the following initial terms, which terms (and all

1 subsequent terms) shall expire on June 30 of the last year of the term
2 prescribed under this subparagraph and subparagraph (d) below:

3 Posts 1 and 4: Three years (expiring June 30, 2009)

4 Posts 2 and 5: Four years (expiring June 30, 2010)

5 Post 3: Five years (expiring June 30, 2011)

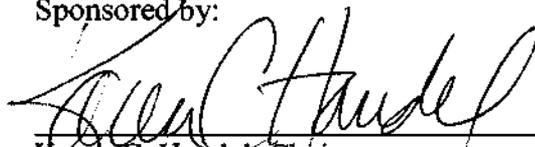
6 (d) At the expiration of the initial terms prescribed above, the subsequent
7 terms of office of all members of the Board of Tax Assessors shall be four
8 years. Members of the Board of Tax Assessors may be reappointed to
9 successive terms.

10 (e) Any person appointed to replace a member who for any reason ceases
11 to be a member of the Board of Tax Assessors prior to the end of his or
12 her term shall be appointed to serve the unexpired portion of such term,
13 and such person shall be eligible for appointment to further terms.”

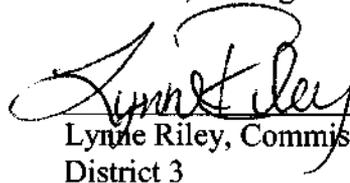
14 **BE IT FURTHER RESOLVED**, that this Resolution shall become effective
15 upon adoption, and that all resolutions and parts of resolutions in conflict with this
16 Resolution are hereby repealed to the extent of such conflict.

17 **SO PASSED AND ADOPTED**, this 15th day of February, 2006.

18
19 Sponsored by:

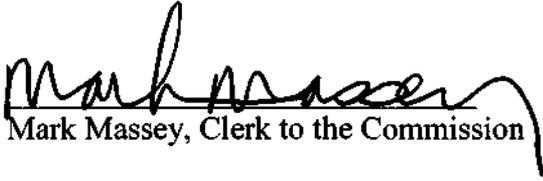
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21 
22 _____

23 Karen C. Handel, Chair
24 District 1, At-large

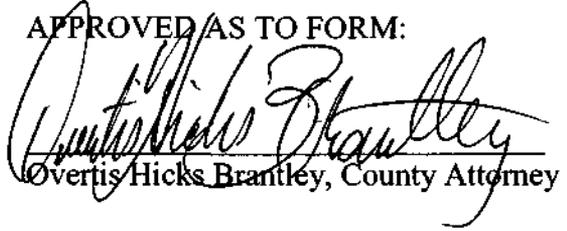
25
26 
27 _____
28 Lynne Riley, Commissioner
29 District 3
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ATTEST:


Mark Massey, Clerk to the Commission

APPROVED AS TO FORM:


Overtis Hicks Brantley, County Attorney

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ITEM # 06-0256 RCS 2/15/06
RECESS MEETING