

CLERK'S NOTE: PROPOSAL (RFP'S) WITH J.W. ROBINSON AND ASSOCIATES IS ON FILE IN THE CLERK'S OFFICE AS PART OF THIS ITEM.

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93-RC-632 COMMISSIONERS' ITEM - RESOLUTION PERTAINING TO THE  
FULTON COUNTY BOARD OF TAX ASSESSORS (HELD 11/17/93)  
(SKANDALAKIS) (APPROVED)



INTER-OFFICE MEMORANDUM

TO: Members, Board of Commissioners  
FROM: Susan B. Forsling, County Attorney  
DATE: November 15, 1993  
SUBJECT: Resolution pertaining to Fulton County Board  
of Tax Assessors

*Susan Forsling*

I enclose for your review, the Resolution pertaining to the  
Fulton County Board of Tax Assessors.

Should you have any questions, please do not hesitate to  
contact me.

SBF/bbf  
Enclosure

cc: John H. Stanford, County Manager

93RC632.001

**WHEREAS**, the General Assembly of the State of Georgia, by legislative enactment approved April 25, 1993 (the "1993 Statute") with the effective date of January 1, 1994, repealed in its entirety the 1952 Statute and amendments thereto; and

**WHEREAS**, in anticipation of the effective date of the 1993 Statute, the governing authority of the City of Atlanta and Fulton County have entered into certain agreements relating to the transfer of personnel and other former assets of the Joint Board to Fulton County for operation of a Fulton County Board of Tax Assessors in compliance with general law; and

**WHEREAS**, under O.C.G.A. §48-5-290 the Board of Commissioners is vested with the authority to appoint no less than three nor more than five members to the Fulton County Board of Tax Assessors effective January 1, 1994.

**NOW, THEREFORE, BE IT RESOLVED, AS FOLLOWS:**

Section 1. In accordance with O.C.G.A. § 48-5-290, the Board of Commissioners of Fulton County hereby authorizes, effective January 1, 1994, the operation of the County Board of Tax Assessors, to be known as the FULTON COUNTY BOARD OF TAX ASSESSORS for the purpose of filling the duties and functions of tax assessors with respect to the assessment and fixing of value of all property located within the boundaries of Fulton County for all state, county, city, school and other tax purposes, including the giving of notices of assessments as provided by law and performing any and all other duties, as necessary and appropriate, relating to the assessment of taxable property, as well as the appeals with respect to such assessments and the equalization of assessments,

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all in the manner prescribed under Georgia Law.

Section 2. The Fulton County Board of Tax Assessors shall consist of \_\_\_\_ members, each of whom shall be appointed by the Board of Commissioners of Fulton County in a manner to be determined by the Board of Commissioners provided that, each such member shall meet all eligibility and other professional and other statutory requirements and qualifications, as provided under Georgia law and shall, upon appointment, take an oath and be otherwise appointed as provided by Georgia law.

Section 3. Effective January 1, 1994, the Fulton County Board of Tax Assessors shall assume general responsibility in accordance and not inconsistent with Georgia law with respect to all assessments, appeals and equalization with respect to taxable property within Fulton County, including all activities necessarily relating to the completion of the 1993 Tax Digest, and the assumption of all responsibilities undertaken by Fulton County with respect to the contractual agreements relating to the assumption and transfer of employees of the City of Atlanta, utilized by the Joint Board and, the transfer of certain assets used in connection therewith. The Fulton County Board of Tax Assessors shall further assume responsibility with respect to the assessment of properties on behalf of the City of Atlanta relating to taxable property within the City of Atlanta and DeKalb County, Georgia, as provided in that certain proposed agreements by and between the City of Atlanta and Fulton County, Georgia.

Section 4. The members of the Fulton County Board of Tax Assessors shall elect officers and adopt rules and procedures and

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receive compensation for their services as provided under Georgia law.

Section 5. The Fulton County Board of Commissioners shall provide adequate office space at the Government Center, and employ sufficient staff and otherwise finance the operations of the Fulton County Board of Tax Assessors in the manner prescribed by Georgia law and in accordance with the budgetary laws of Fulton County.

Section 6. All resolutions or parts thereof in conflict with this resolution are hereby repealed.

IN WITNESS WHEREOF, the Board of Commissioners of Fulton County has adopted this Resolution and has caused as duly authorized officials to execute and deliver this Resolution on this 1<sup>st</sup> day of December, 1993.

FULTON COUNTY, GEORGIA

By: *Mitch J. Spaulding*  
Chairman, Board of Commissioners

ATTEST:

By: *Avarita L. Hanson*  
Avarita Hanson  
Clerk to Commission

APPROVED AS TO FORM:

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County Attorney

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REGULAR MEETING, DECEMBER 1, 1993

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**Chairman Skandalakis** - "For those Commissioners, Joyner and O'Callaghan who were not here at the last Commission meeting, I sponsored a resolution that would essentially track the legislation that dissolved the Joint City/County Board of Tax Assessors creating the new Joint Board of Assessors. And how we ended, I believe, Madam County, correct me if I am wrong, is that we were going to look to you for guidance as to the number of assessors that we should place in the resolution for purposes of having on this Board of Tax Assessors, that we should place in the resolution for purposes of having on this Board of Tax Assessors beginning in January, 1994. And, I believe we were going to be looking at ways of retaining the old assessors for a transitional period until such time as the new assessors were brought to speak. Is that essentially correct?"

**County Attorney Susan Forsling** - "That's exactly my recollection of how we left it, Mr. Chairman. And, having received that charge, we undertook a survey of surrounding Metropolitan counties and to determine, first of all, how many assessors that they had when they were fulltime and parttime members. We attempted to get salary information, but we are not completely successful. We also looked at their structure with respect to chief appraisers and staff appraisers and between residential appraisers and commercial appraisers, etc. Having looked at that information, the County Manager and I would make a recommendation to the Board that in the new board, the Fulton County Board of Tax Assessors, that three (3) full-time members be appointed. The main bases for that recommendation is the closest or be it not identical county to compare it to would be DeKalb County who also has full-time appraisers. We also felt it's beneficial both from a cost standpoint and accountability standpoint to have full-time appraisers rather than part-time appraisers, particularly, since we are still under a system of mass appeals and in attempt to get a digest certified."

**Chairman Skandalakis** - "One of the things that concern me is that the Board of Equalization hearings are held Downtown. What I've asked the County Manager and the County Attorney to do is, and I would like it part of this resolution, if the Board desires or if you all would like to wait and bring it up at a later time, whatever is your pleasure. I would like to have the Board of Equalization hearings for folks in the South County be held at the South Annex and for those in the North County to be held at the North Annex, so they won't be inconvenienced by having to come Downtown."

**Commissioner Hightower** - "Mr. Chairman, I would certainly agree with that concept. It again, brings the process closer to the people in the extreme part of the County. I don't know if you've done any cost analyses as to what it would cost to do

that since there's a one-stop-shop process. Secondly, I wish we could also consider, if it's three members, five members, we need to have some representation from unincorporated part of the County and at this date, I am talking about South County. In the past, the Joint City/County Board, I believe all three current members lived within the City of Atlanta. Certainly, I am not saying that they, all three, should come from the County, but there needs to be some coming from the unincorporated part of this County. So, I would like to know what is the cost associated with matter?"

**Chairman Skandalakis** - "That's basically what I've asked the County Manager and the County Attorney to attempt to determine -if there is a significant cost. I've talked to one of the ladies that runs the North Annex and she said that we could have these hearings in the hearing room at obviously no cost. I would anticipate that it might require having a computer up there to plug into the computer down here in the Tax Assessors Office, so that they have the benefit of the records. I would imagine there would be some incidental cost in revolving .... the Board of Equalization members to the various annexes on a revolving basis. Is that correct?"

**County Attorney Forsling** - "Yes."

**Commissioner Boxill** - "Are you asking that we pass a resolution which incorporates?"

**Chairman Skandalakis** - "What I am asking is that I am leaving it open to the Board to either pass the resolution as it is originally made by myself and wait on these other two things, the one I just made and the one Commissioner Hightower just made."

**Commissioner Boxill** - "If you wouldn't mind, I would just like to wait until we have it in writing and get the cost figures back."

**Chairman Skandalakis** - "Is there a motion to approve the resolution without any amendments?"

**Commissioner Darnell** - "Mr. Chairman, would you state the essential point of this resolution?"

**Chairman Skandalakis** - "The essential point of this resolution appoints three members to the Board of Tax Assessors for Fulton County that would take office in January, 1994."

**County Attorney Forsling** - "Essentially, what it does is the decision by this governing board that the Fulton County Board of

Tax Assessors which commences January 1, 1994, will have three members. It does not specifically appoint an individual to that board."

After further discussion, **Commissioner Boxill made the motion to approve the Resolution and appoint three (3) Fulton County Tax Assessors. The motion was seconded by Commissioner Hightower and carried by a vote of 7-0-0.**

Hearing no objections, it was so ordered.

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**93-RC-634 COMMISSIONERS' ITEMS - RESOLUTION SUPPORTING THE BRADY BILL (GUN CONTROL LAW) IN THE UNITED STATES SENATE (HELD 11/17/93) (HIGHTOWER) (ADOPTED)**

**Commissioner Hightower** - "Members of the Commission, Mr. Joyner and Mr. O'Callaghan, this matter was brought up at the last meeting and unfortunately, we did not have a full board. Since that time, the Senate must have heard my cry and the Brady Bill was passed. But, I would like for us, anyway, to at least go on record approving this issue just out of concern of what has happen."

**Commissioner Hightower made the motion to adopt the Resolution. The motion was seconded by Commissioner Boxill and carried by a vote of 5-2-0 with Commissioners Lowe and Skandalakis voting "no."**

Hearing no objections, it was so ordered.