RESOLUTION TO AMEND SECTION 170-62 (b) OF THE FULTON COUNTY CODE OF LAWS REGARDING THE FULTON COUNTY BOARD OF TAX ASSESSORS

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

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

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

WHEREAS, state law (O.C.G.A. § 48-5-291) also sets out the qualifications for members of boards of tax assessors; and

WHEREAS, the 2006 Georgia General Assembly passed, and the Governor signed, House Bill 1502, amending O.C.G.A. § 48-5-291 (a)(4) by deleting the requirement that members of boards of tax assessors have at least one year of experience in appraisal related work; and

WHEREAS, on February 15, 2006, the Board of Commissioners approved a Resolution (item number 06-0256) concerning the Board of Tax Assessors and repealed in its entirety Section 170-62 of the Fulton County Code of Laws and replaced it by a new Section 170-62; and

WHEREAS, the Board of Commissioners finds that it is advantageous and beneficial to the citizens of Fulton County to geographically diversify the members of the Board of Tax Assessors; and

WHEREAS, in light of the above change to state law, the Board of Commissioners desire to amend Section 170-62 (b) of the Fulton County Code of Laws to accomplish these ends;

NOW, THEREFORE, BE IT RESOLVED, that Subsection 170-62 (b) of the Fulton County Code of Laws, as enacted by the Board of Commissioners, at its February 15, 2006 Recess Meeting is repealed in its entirety and replaced by a new Section 170-62 (b), which new Subsection shall state as follows:

"**Section 170-62. Membership.**

(b) In addition to state requirements, each member shall, at the time of appointment, have at least the following qualifications: 1) at least one (1) year of experience in appraisal-related work which is defined as follows: (a) the appraisal of real estate or personal property for any purpose for either a governmental or a private agency; (b) employment in any capacity by county or municipal government involving tax appraisals, assessments, or collections in the office of tax assessor, tax collector, or tax receiver; and (c) employment by private industry involved in the preparation or filing of local government tax returns by regulations of the Georgia Department of Revenue, or either prior to appointment or within 180 days of appointment 40 hours of approved appraisal courses; and 2) at least five (5) years of experience in a position of employment involving the supervision or management of three (3) or more subordinate employees. Further, each prospective member must provide, at the time of nomination, a sworn affidavit that he/she has paid all property taxes and

Board of Commissioners, a sworn affidavit that he/she has paid all property taxes and state and federal income taxes then due and owing. Any person who has had a tax lien issued against him/her (or against property that he/she owns) shall be ineligible to serve as a member of the Board of Tax Assessors. ~~Further, at the time of nomination, each prospective member must provide a sworn affidavit that he/she is not engaged in private appraisal related work within Fulton County for the duration of his/her term~~. No member of the Board of Tax Assessors shall participate in the consideration of or vote upon any matter coming before the Board of Tax Assessors in which such member has, for remuneration, expressed a professional opinion as to the value or use of the property concerned."

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

SO PASSED AND ADOPTED, this 21st day of June, 2006.

Sponsored by:

Robb Pitts, Commissioner
District 2, At-large

ATTEST:

Mark Massey, Clerk to the Commission

APPROVED AS TO FORM:

Overtis Hicks Brantley, County Attorney

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ITEM # 06-0686 RCS 6/21/06
RECESS MEETING