

**ONE OPEN POSITION ON THE FAYETTE COUNTY
BOARD OF TAX ASSESSORS**

Fayette County's **Board of Tax Assessors** has been established by the Fayette County Board of Commissioners. Fayette County's Board of Assessors was established by state law to determine the fair market value of all real and personal property in the county for property tax purposes based on uniform and fair mass appraisal practices.

Fayette County's Board of Assessors is comprised of three county citizens who are appointed to six-year terms each. Board members must be 21 years old, must be a resident of Fayette County, must have a high school or equivalent diploma, must have at least one year of experience in appraisal related work, and must complete an assessor examination administered by the State Revenue Commissioner. Members must complete 40 hours of training prior to or within 180 days of appointment. Additionally, members must complete at least 40 hours of approved appraisal courses provided during each two years of his or her term. No member of a County Board of Tax Assessors shall be eligible to hold any state, county, or municipal office during the time he or she holds such office.

Compensation for this position is \$22.05 per hour.

The Board of Assessors meets approximately one time a month on the third Thursday of each month. Meetings take place at the Fayette County Administrative Complex, which is located at 140 Stonewall Avenue West, Fayetteville, Georgia, 30214.

The Fayette County Board of Commissioners would like to inform all interested and qualified citizens of one (1) position available on Fayette County's Board of Tax Assessors. **The available unexpired term will begin immediately and will expire on December 31, 2021.**

Fayette County will be accepting applications and resumes for this position. Applications can be obtained by visiting www.fayettecountyga.gov ; Public Notices. All applications must be returned to Tameca White at 140 Stonewall Avenue West, Suite 100, Fayetteville, Georgia **no later than 5:00 p.m. on Friday, November 15, 2019.**

Issued: October 16, 2019
Contact: Tameca P. White, County Clerk
Office: 770-305-5103



APPLICATION FOR APPOINTMENT
Fayette County Board of Tax Assessors

Fayette County's Board of Assessors was established by state law to determine the fair market value of all real and personal property in the county for property tax purposes based on uniform and fair mass appraisal practices.

Fayette County's Board of Assessors is comprised of three county citizens who are appointed to six-year terms each. Board members must be 21 years old, must be a resident of Fayette County, must have a high school or equivalent diploma, must have at least one year of experience in appraisal related work, and must complete an assessor examination administered by the State Revenue Commissioner. Members must complete 40 hours of training prior to or within 180 days of appointment. Additionally, members must complete at least 40 hours of approved appraisal courses provided during each two years of his or her term. No member of a County Board of Tax Assessors shall be eligible to hold any state, county, or municipal office during the time he or she holds such office. Compensation for this position is \$22.05 per hour.

The Fayette County Board of Commissioners would like to inform all interested and qualified Fayette County residents of one (1) position available on Fayette County's Board of Tax Assessors. **The available unexpired term will begin immediately and will expire on December 31, 2021.**

Please take a few minutes to complete the form and answer the questions below and return with a resume, if available, to Tameca White, County Clerk, via email at twhite@fayettecountyga.gov or 140 Stonewall Avenue, West, Suite 100, Fayetteville, GA 30214 **no later than 5:00 p.m. on Friday, November 15, 2019.**

If you have any questions, please call (770) 305-5103. ***NOTE: Information provided on this form is subject to disclosure as a public record under Georgia Open Records Law.***

NAME _____

ADDRESS _____

TELEPHONE (cell) _____ (home) _____

(email address) _____

Signature

Date



APPLICATION FOR APPOINTMENT
Fayette County Board of Tax Assessors

1. How long have you been a resident of Fayette County?
2. Why are you interested in serving on the Fayette County Board of Tax Assessors?
3. What qualifications and experience do you possess for appointment to the Board of Tax Assessors?
4. List your recent employment experiences to include name of company and position.
5. Do you have any past experience relating to the Board of Tax Assessors? If so, please describe.
6. Are you currently serving on a commission/board/authority or in an elected capacity with any government?
7. Have you attended any Board of Tax Assessors meetings in the past two years and, if so, how many?
8. Are you willing to attend seminars or continuing education classes at county expense?
9. What is your vision of the county's future related to the duties of the Board of Tax Assessors?
10. Would there be any possible conflict of interest between your employment or your family and you serving on the Board of Tax Assessors?
11. Are you in any way related to a County Elected Official or County employee? If so, please describe.



APPLICATION FOR APPOINTMENT
Fayette County Board of Tax Assessors

12. Describe your current community involvement.

13. Have you been provided a copy of the county's Ethics Ordinance?

14. Is there any reason you would not be able to comply with the Ethics Ordinance?

COUNTY OF FAYETTE

STATE OF GEORGIA

ORDINANCE NO.

2016- 04

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF FAYETTE COUNTY, GEORGIA; TO REWRITE THE CODE OF ETHICS FOR FAYETTE COUNTY, GEORGIA; TO PROMOTE THE PUBLIC HEALTH, SAFETY AND WELFARE; AND FOR OTHER PURPOSES.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF FAYETTE COUNTY, GEORGIA, AND IT IS HEREBY ENACTED PURSUANT TO THE AUTHORITY OF THE SAME THAT DIVISION 3 OF ARTICLE IV OF CHAPTER 2 OF THE CODE OF FAYETTE COUNTY GEORGIA BE DELETED IN ITS ENTIRETY AND REPLACED WITH A NEW DIVISION 3 OF ARTICLE IV OF CHAPTER 2 OF THE CODE OF FAYETTE COUNTY, GEORGIA TO READ AS FOLLOWS:

SECTION 1. By deleting Sections 2-200 through 2-208 which comprise the Code of Ethics in their entirety and by enacting the following Code of Ethics to be numbered and to read as follows:

Sec. 2-200. Purpose.

The purpose of this Code of Ethics is to:

(a) Encourage high ethical standards in conduct by Fayette County officials ("County Officials");

(b) Establish guidelines for ethical standards of conduct for all County Officials by setting forth those acts or actions that are incompatible with the best interests of Fayette County (the “County”);

(c) Maintain public trust through transparency by requiring disclosure by County Officials of private financial or other interests in matters affecting the County or in matters that affect their ability to act in the best interests of the County; and

(d) Serve as a basis for disciplining those who do not comply with its terms.

Sec. 2-201. Scope.

The provisions of this Code of Ethics shall be applicable to all County Officials. Further, the County Purchasing Director shall develop procedures for individuals, corporations and other entities seeking to do business with the County to disclose financial, familial or other relationships with any person who comes within the scope of this Code of Ethics and who is also required to disclose such relationships. Such disclosures must be made prior to presenting a recommendation of award to the Fayette County Board of Commissioners (the “Board of Commissioners”) or, if Board of Commissioners approval is not required, prior to execution of a contract in excess of \$10,000. The obligation for an individual, corporation or other entity seeking to do business with the County to disclose the aforementioned relationships is ongoing and shall be enforced as a prerequisite to any action by a County Official or other person covered by this Code of Ethics to renew, extend or otherwise modify a contract after award.

Sec. 2-202. Definitions.

The following words and phrases as used in this Code of Ethics shall, unless the context clearly indicates otherwise, have the meanings as follows:

- (a) *County* means Fayette County, Georgia.
- (b) *County Administrator* means the individual who serves as County Administrator of Fayette County.
- (c) *County Official* includes County employees, members of the Board of Commissioners, the County Administrator, the County Clerk and the County Attorney. County Official also includes all individuals appointed by the County Administrator and the Board of Commissioners to County authorities, commissions, committees, boards, task forces, or other bodies.
- (d) *Gift* means the transfer of anything of economic value, regardless of form, without adequate and lawful consideration. “Gift” also means a subscription, membership, loan, forgiveness of debt, advance or deposit of money or anything of value, conveyed or transferred.
- (e) *Ethics*: the discipline dealing with what is good and bad and with moral duty and obligation – Merriam Webster
- (f) *Immediate family* means the spouse, mother, father, grandparent, brother, sister, son or daughter of any County Official related by blood, adoption or marriage. The relationship by marriage shall include in-laws.
- (g) *Person* means an individual, a business entity, or other similar type organization.

Sec. 2-203. Prohibitions.

- (a) No County Official shall use or secure confidential information for any purpose other than his/her official duties.
- (b) No County Official may participate or vote on any matter before the Board of Commissioners or other County body where such County Official has a substantial interest in the

outcome of such matter. For purposes of this Code of Ethics, a substantial interest is found where the County Official receives a pecuniary interest due to the outcome of the vote.

(c) No County Official shall act as an agent or attorney for another in any matter before the Board of Commissioners or other County body.

(d) No County Official shall enter into any contract with the County except as authorized by state law.

(e) No County Official shall solicit or accept other employment to be performed, or compensation to be received, while still a County Official if the employment or compensation could reasonably be expected to impair such County Official's judgment or performance of County duties.

(f) No County Official shall disseminate confidential information to someone other than another County Official, unless otherwise authorized by law.

(g) No County Official shall solicit or accept gifts, loans, gratuities, discounts, favors, hospitality, or services from any person for himself/herself, or any member of his/her immediate family, under circumstances from which it could reasonably be inferred that a major purpose of the donor is to influence the performance of the County Official's duties.

Sec. 2-204. Conflict of Interest.

(a) No County Official may participate in a vote or decision on a matter affecting an immediate family member or any person, entity, or property in which the County Official has a substantial interest.

(b) A County Official who has a relationship with any entity which receives funding from the County shall disclose such relationship prior to participating in any action for such funding.

(c) A County Official shall never discriminate by the dispensing of special favors or privileges to anyone, whether or not for remuneration.

(d) No County Official shall engage in any business with the County, or allow any member of his/her immediate family to engage in any business with the County which is inconsistent with the conscientious performance of his/her governmental duties.

(e) Notwithstanding anything contained herein to the contrary, a County Official shall disclose, prior to discussing or taking any action on any matter involving the donor, any gift or campaign contribution (cash or in kind) received by him/her, or any member of his/her immediate family, greater than \$100.00. Receipt of gifts and campaign contributions within the current election cycle valued at \$250.00 or more by a County Official, or member of his/her immediate family, will prohibit the County Official from participating or taking action on any matter involving the donor.

Sec. 2-205. Enforcement and administration.

(a) All allegations of violations of the Code of Ethics must be filed with the County Clerk, in writing, signed by the complainant, no later than 45 days after the alleged act occurred unless the complainant, by exercising reasonable diligence, failed to discover the alleged violation of the Code of Ethics within such 45-day period. In such case, a complainant must file an Ethics Complaint with the County Clerk no later than 45 days after the complainant discovered the alleged violation.

(b) In no event shall an Ethics Complaint be filed with the County Clerk more than six (6) months from the date of the alleged violation of the Code of Ethics.

(c) The complainant may withdraw the Ethics Complaint at any time in writing.

(d) Within 30 days of receipt of an Ethics Complaint the Board of Commissioners will review the Ethics Complaint to determine whether same is on its face unjustified, frivolous, patently unfounded or fails to state facts sufficient to invoke disciplinary jurisdiction. A majority of the full Board of Commissioners must agree that a sufficient basis has been given to warrant a public hearing. Certain violations alleged against County Officials who are employees may be referred through the proper channels consistent with the Employee Handbook's disciplinary procedures. A majority of the full Board of Commissioners shall make the determination of whether or not a review board should be impaneled.

(e) If a complaint is received by the Clerk which alleges a violation of the Code of Ethics by a member of the Board of Commissioners, a determination of sufficiency of the complaint will not be forwarded to the Board of Commissioners. The County Attorney of any county within the Griffin Judicial Circuit, or any circuit abutting the Griffin Judicial Circuit, other than the County Attorney for Fayette County, shall make the determination of whether or not a review board should be impaneled.

(f) If a review board is needed, three (3) county attorneys, other than the County Attorney for Fayette County, within reasonably close geographic proximity of the County will be requested to conduct a public hearing based upon the complaint. A majority vote based upon clear and convincing evidence will determine the existence of the violation or lack thereof. Should the review board find a violation has occurred, the review board will assess the commensurate penalty for the violation. A written decision shall be issued within 15 days of the conclusion of the public hearing. County Officials are subject to the following penalties and action for violations of the Code of Ethics:

- (1) Written reprimand or public censure;

- (2) Recovery of value transferred from or received by the County;
- (3) Cancellation of the contract or rejection of the bid or offer;
- (4) A monetary fine not to exceed \$1,000.00; and
- (5) Demotion or termination.

(g) Any County Official adversely affected by any final decision of the Board of Ethics may appeal as provided in this subsection.

(h) An appeal by certiorari may be commenced in the Superior Court of Fayette County within 30 days after the decision becomes final.

Secs. 2-206 – 2-220. Reserved.

SECTION 2. This ordinance shall become effective immediately upon its adoption by the Fayette County Board of Commissioners.

SECTION 3. All other ordinances or parts of ordinances which are in conflict with this ordinance are hereby repealed.

SECTION 4. In the event any section, subsection, sentence, clause or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no manner affect other sections, subsections, sentences, clauses or phrases of this ordinance, which shall remain in full force and effect as if the section, subsection, sentence, clause or phrase so declared or adjudged invalid or unconstitutional were not a part thereof. The Board of Commissioners hereby declares that it would have passed the remaining parts of this ordinance if it had known that such part or parts hereof would be declared or adjudged invalid or unconstitutional.

SO ORDAINED this 25th day of February, 2016.

BOARD OF COMMISSIONERS OF
FAYETTE COUNTY, GEORGIA

(SEAL)



ATTEST:

By:

Charles W. Oddo
CHARLES W. ODDO

Floyd L. Jones
Floyd L. Jones, County Clerk

Approved as to form:

[Signature]
County Attorney

File

3

"PUBLIC REVENUE

§ 92-6903

Annotations

Mandamus

Under facts of case, mandamus would not lie to compel tax commissioner to perform functions with relation to this section. 214/607 (106 S. E. 2d 353).

92-6903 County board of tax assessors; creation; appointment; commission

There is hereby established in each of the several counties of this State, a county board of tax assessors, which board shall consist of three members to be appointed by the board of county commissioners or by a majority thereof, or by the ordinary in counties which have no board of county commissioners: Provided, that in all counties of this State which shall have a population of less than 25,000, according to the United States census of 1950 or by any future census of the United States, the boards of tax assessors in those counties shall consist of not less than three nor more than five members, otherwise qualified, the number of members to serve on such boards in said counties to be determined by the county commissioners or other county governing authority. The order making such appointment shall be regularly entered upon the record of the superior court of the county, and a certificate from the clerk of the superior court reciting said order, and that such person has taken the oath required by law, shall constitute the commission of the members and no other or further commission shall be required.

(Acts 1913, pp. 123, 124; 1951, pp. 715, 716.)

Cross References

Valuation of property, see § 92-6915.

Editorial Note

The proviso was added by the Act of 1951.

Local Acts

Acts 1952, p. 2825, which created a joint city-county board of tax assessors in all counties having within their boundaries all or the greater part of the population of a city with a population of 300,000 or more, according to the 1950 census, etc., was amended by 1953, p. 2792; 1953, p. 2801; 1956, p. 3466; 1962, p. 3162; 1964, p. 2423; 1964, p. 2562; 1965, p. 2736; 1968, p. 3709; 1971, p. 3799; 1971, p. 3390, changing population bracket to 600,000 or more, according to census of 1970, etc.; 1974, H. B. No. 1819, Act No. 1306.

Acts 1953, p. 2240, provided that in counties within the 115,000 to 135,000 population bracket, according to the census of 1950, or any future census, the board of tax assessors shall be authorized to employ a full-time clerk, to be paid a salary by the county commissioners.

Acts 1952, p. 2825, which created a joint city-county board of tax assessors in counties of 300,000 or over was amended by Acts 1956, p. 3361, which added provisions as to review of assessments and delinquency proceedings. This Act also was amended by Acts 1957, p. 2924, so as to provide for the arbitration of disputes under this Chapter, and further by Acts 1957, p. 3303, which increased the compensation of the members of the board. Further amended by Acts 1958, p. 3390; 1960, p. 2860; 1960, p. 3146.

Acts 1958, p. 2049, abolished the terms of office of the appointed members of the county board of tax assessors in all counties having a population of not less than 29,050 nor more than 30,275 according to the 1950 census, etc., and authorized the governing authorities in such counties to appoint a new board of

tax assessors for a term of two years and until their successors are appointed and qualified, and further, to appoint successors for a like term. Amended by Acts 1961, p. 2355, changing the population bracket to 34,050 to 34,200 according to the census of 1960, etc.

Acts 1958, p. 2572 provided that the term of office of members of the county board of tax assessors in all counties having between 30,500 and 31,000 population by the 1950 census, etc., shall be for one year and until their successors are appointed and qualified.

Annotations

Appointment

Appointment of board of tax assessors of McDuffie county by ordinary was legal and proper under the law. 148/822 (5) (98 S. E. 500).

Constitutionality

Portion of section providing for appointment of county boards of assessors is not unconstitutional on ground that it is in conflict with § 2-8301, Const. of 1877, declaring that county officers shall be elected by qualified voters of their respective counties; members of board are not "county officers" within meaning of term as used in Constitution. 148/822 (4) (98 S. E. 500).

Injunction

Where taxpayer brings suit against county tax commissioner, county board of equalizers, board of arbitrators, and two private corporations, seeking to enjoin tax commissioner from collecting certain property taxes assessed against him, upon ground that defendants conspired to arbitrarily and illegally increase his taxes; that formula or method of equalizing taxes in county results in discrimination against petitioner; and that taxes are not levied uniformly; and case is submitted to jury, which returns verdict against petitioner: Held: Not error to deny motion for new trial on general grounds only when evidence as to every issue in case is in conflict. 214/111 (103 S. E. 2d 105).

92-6904 Term of office; vacancies; removals
The members of the court shall hold office for a term of five years, and shall be eligible for re-election to a second term. Any member of the court who is elected to a second term shall hold office for a term of five years from the expiration of the first term.

The members of the county board of tax assessors shall be appointed at the option of the appointing authority for a term of six years and until their successors are duly appointed and qualified or for a term of indefinite duration. In case of a vacancy on the board at any time, caused by death, resignation, removal or otherwise, the vacancy shall be filled and the appointment shall be made in the same manner as herein provided for the appointment of the members of the board. The members of the board may be removed by the appointing authority only for cause shown for the failure to perform the duties or meet the qualifications imposed upon them by law: Provided, however, that no tax assessor who is also employed by the county as a staff appraiser under the law requiring the counties to employ such minimum staff personnel may be removed during his term of appointment by the appointing authority until such tax assessor has been afforded an opportunity for a hearing before the judge of superior court of the county for recommendations by the judge of superior court to the appointing authority for such removal.

(Acts 1913, pp. 123, 124; 1972, p. 1114.)

(Acts 1913, pp. 123, 124; 1972, p. 1114.)

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(a) No pe
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(b) No person shall be appointed to residence without taking an oath of office.

(c) No person shall be employed as a high school teacher or instructor in any school or institution of higher learning who is not a member of the National Education Association.

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(d) No person shall be employed for at least one year

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Editorial Note

Acts 1972, p. 1114, entirely superseded the former section. This Act provided that "nothing in this Act regarding appointment, terms of office, vacancies, removals, qualifications or compensation shall apply to any county which has elected to elect its tax assessors."

Local Acts

Acts 1961, p. 2990, provided a three-year term for members of county boards of tax assessors in counties within the 150,000 to 175,000 population bracket, according to the 1960 census, etc.

Acts 1964, p. 3009, provided that in all counties within the 23,750—23,850 population bracket, according to the 1960 census, etc., the terms of office of tax assessors shall be as fixed by such Act.

Acts 1971, p. 3558, purported to amend Acts 1965, p. 2190, relating to terms of office of board of tax assessors in counties within the 150,000—175,000 population bracket, according to the census of 1960, by changing the population bracket to 165,000—185,000, according to the census of 1970, etc. There is no Act beginning on page 2190 of the 1965 Act. It is suggested that the General Assembly intended to amend Acts 1961, p. 2990, which appears to be the only previous Act relating to this subject-matter.

92-6905 Qualifications

Members of the board shall meet the following qualifications:

(a) No person shall serve as tax assessor who is less than 25 years of age or more than 72 years of age.

(b) No person shall serve as tax assessor who fails to make his residence within the county within six months after taking the oath of office as tax assessor.

(c) No person shall be appointed tax assessor who does not hold a high school diploma or its equivalent: Provided, however, that a person who has held an equivalent responsible position of employment for a period of five years shall not be required to meet the high school education requirement. The Revenue Commissioner is hereby authorized to specify by regulation the types of employment qualifying as equivalent responsible positions of employment under the terms of this Chapter.

(d) No person shall serve as tax assessor who does not have at least one year of experience in appraisal related work: Provided, however, that the successful completion of 40 hours of approved appraisal courses as hereinafter provided taken either prior to appointment or within one year after appointment may be substituted for this experience requirement.

(e) No person shall serve as tax assessor unless he successfully completes an assessor examination to be administered by the State Revenue Commissioner or unless he successfully completes at least 40 hours of approved appraisal courses as hereinafter provided.

(f) No person shall serve as tax assessor unless he successfully completes at least 40 hours of approved appraisal courses as hereinafter provided during each two years of his tenure as assessor.

Provided, however, that the requirements of subsections (a) through (f) of this section shall not be applicable to those assessors

who have been properly appointed and who are serving at the effective date of this Chapter until such time as their current appointment shall expire.

(g) For the purposes of this Chapter, approved appraisal courses shall be courses of instruction covering the basic principles of appraisal and assessing of all classes and types of property including instruction in the fundamentals of Georgia law covering the appraisal and assessing of property for ad valorem tax purposes as prescribed and designated by the State Revenue Commissioner. The State Revenue Commissioner shall develop and administer such courses of instruction designed to qualify applicants or tax assessors under the terms of this Chapter and he is hereby authorized to contract with any professional appraisal organization or firm or institution of higher education in this State to provide the necessary courses of instruction or any part thereof. (Acts 1913, pp. 123, 124; 1972, pp. 1114, 1115.)

Editorial Note

Acts 1972, pp. 1114, 1115, entirely superseded the former section. This Act provided that "nothing in this Act regarding appointment, terms of office, vacancies, removals, qualifications or compensation shall apply to any county which has elected to elect its tax assessors."

Annotations

Constitutionality

This section is not violative of that part of Constitution of State which provides that no law shall pass which refers to more than one subject-matter, or contains matter different from what is expressed in the Title thereof. 168/868 (149 S. E. 207).

Nor is the section unconstitutional because it adds other grounds of disqualification to hold office, which it was not competent for legislature to make, for reason that Constitution itself fixes disqualifications, and legislature could not add to those. Id.

92-6906 Oath

The members of the board shall take an oath before the judge or the clerk of the superior court of the county to faithfully and impartially perform the duties imposed upon them by this law, and also the oath required of all civil officers. (Acts 1913, pp. 123, 125.)

Cross References

Oath required of all public officers, see § 89-302.

92-6907 Assessors ineligible to hold other office

The members of the board of tax assessors shall be ineligible to hold any State, county or municipal office during the time they hold their offices, but they may be reappointed to succeed themselves as members of said board. (Acts 1913, pp. 123, 125; 1961, p. 563.)

Editorial Note

Prior to Acts 1961, p. 563, this section prohibited holding other office during

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Annotations

County registrar

Office of county registrar not county office as to ineligibility of members of county board of tax assessors to hold county offices. 29 App. 302 (114 S. E. 912).

Grand juror

Office of grand juror is not a county office within meaning of this section. 211/16 (83 S. E. 2d 610).

92-6908 Compensation

The members of the board shall be paid as compensation for their services such an amount as may be fixed from time to time by the board of county commissioners or ordinary, as the affairs of the county may be under the jurisdiction of one or the other: Provided, that the compensation to be paid said members shall not be less than \$20 per day each for the time they are in actual discharge of the duties required of them. The attendance at required approved appraisal courses shall be part of their official duties and they shall be paid for each day in attendance in such courses and shall be allowed reasonable expenses necessarily incurred in connection therewith. The compensation of the members of said board, and other such expenses as may be necessary to be incurred in the performance of the duties of the board, shall be paid from the county treasury in the same manner as other payments by the county are made.

(Acts 1913, pp. 123, 125; 1972, pp. 1114, 1116.)

Editorial Note

Acts 1972, pp. 1114, 1116, entirely superseded the former section. This Act provided that "nothing in this Act regarding appointment, terms of office, vacancies, removals, qualifications or compensation shall apply to any county which has elected to elect its tax assessors."

Local Acts

Acts 1918, pp. 231, 232, limiting the compensation of each member of the board of tax assessors of counties "having a population of less than 5,500 according to the United States census of 1910" to \$30 a year has not been included in this Code because of such limitation upon the number of counties in which it applies.

Annotations

Changing compensation

Power given board of county commissioners to fix from time to time compensation of tax assessors construed as giving board right to change compensation during term of office. 32 App. 586 (124 S. E. 143).

County commissioners may reduce, during term of office of tax assessor, compensation originally fixed in excess of \$3 per day. Id.

Compensation

There is no rule of public policy which requires all members of a board of tax assessors to receive the same compensation regardless of the amount of time and work they devote to the job. 214/650, 652 (1) (106 S. E. 2d 908).

92-6909 Removal from office, proceedings for; appeal

Upon petition by 10 or more freeholders of the county to the judge of the superior court in term time or at chambers, that any one or more members of the board of county tax assessors are disqualified, or are not properly and impartially discharging their duties or are discriminating in favor of certain citizens or classes of citizens and against others, the said judge shall cite the members so complained of, to appear before him at a time and place in the county to be fixed in said citation, not less than 20 nor more than 40 days from the date of the presentation of said petition, and make answer to said petition. A copy of said petition shall be attached to said citation and service thereof may be made by any sheriff, deputy sheriff or constable of this State. The officer making the service shall serve copies and return the original petition and citation to the clerk of the court as other process is now returned. At the time and place fixed in said citation, unless postponed for reasonable cause, the judge shall hear and determine the matter without the intervention of a jury and shall render such judgment and order as may be right and proper, either dismissing the petition or removing the offending member or members of said county board of tax assessors from office and declaring a vacancy therein. If either party to the controversy is dissatisfied with said judgment and order, such party may take the same to the Court of Appeals by appeal as in other cases.

(Acts 1913, pp. 123, 125; 1946, pp. 726, 755.)

Editorial Note

This section as amended by the Act of 1946 is Rule 29 of the Rules of Practice and Procedure for Appeal and Review. See the Editorial Note following Chapter 81-15.

This section was not specifically referred to by Acts 1965, p. 18, which comprehensively revised appellate practice. See Editorial Note at the beginning of Chapter 6-7. However, it will be noted that § 6-801, under that Act, abolishes bills of exceptions and writs of error, and that § 6-904 substitutes the procedure under the 1965 law for the earlier practice, regardless of whether any particular section has been specifically amended. This section has been edited in accordance with the authority of §§ 6-801 and 6-904.

92-6910 Chairman, secretary and staff to serve the county board of tax assessors

The county board of tax assessors shall elect one of their number to serve as chairman for each tax year. The election of the chairman shall be the first order of business at the first meeting of the board for each tax year. At the same time the board shall select from the county appraiser staff one appraiser to act as secretary to the board for that tax year. The county boards of tax assessors in each county may, subject to the approval of the board of county commissioners, county commissioner or other governing authority of such county, enter into contracts with firms,

individuals, or corpora assist the said board indexing and appraisals to make, subject to the evaluations of taxable unreturned property information from any State of Georgia. The shall be paid, subject governing authority, of the said boards.

(Acts 1937, pp. 517,

Cross References

Notice to board by State see § 92-7002.

Editorial Note

Acts 1972, pp. 1114, 11 provided that "nothing vacancies, removals, qual which has elected to elect

Local Acts

Acts 1925, p. 265, author any county "which has a 80,000 nor more than 15 Federal censuses" to employ each year continuously a included in this Code because which it applies. As to counties under section 92-6908.

For the same reason a assessor, prescribing his c than 75,000 nor more than census of the United States said Act, see 177/814 (17:

Cited. 177/71 (169 S. E.

Agents

Board of tax assessors equalization of property v unreturned, taxable prop 223 (60 S. E. 2d 628).

Contract

Commissioners of roads implied authority to contract tax assessors of county. 2

Lawrenceville

Mandatory provisions negative any authority of do same thing. 207/649 (6

individuals, or corporations for the employment of such persons to assist the said boards in the mapping, platting, cataloging, indexing and appraising of taxable properties in the county, and to make, subject to the approval of such boards of assessors, re-evaluations of taxable property and to search out and appraise unreturned properties in such counties, or to purchase such information from any municipality or political subdivision of the State of Georgia. The expense of such employees and said work shall be paid, subject to the contracts, first approved by the county governing authority, out of county funds as a part of the expense of the said boards.

(Acts 1937, pp. 517, 518; 1953, pp. 189, 190; 1972, pp. 1114, 1117.)

Cross References

Notice to board by State Revenue Commissioner of changes required in digest, see § 92-7002.

Editorial Note

Acts 1972, pp. 1114, 1117, entirely superseded the former section. This Act provided that "nothing in this Act regarding appointment, terms of office, vacancies, removals, qualifications or compensation shall apply to any county which has elected to elect its tax assessors."

Local Acts

Acts 1925, p. 265, authorizing the county commissioners or like authority of any county "which has a city within its limits, of a population of not less than 80,000 nor more than 150,000 according to the census of 1920 and all future Federal censuses" to employ the chairman of the county board of tax assessors each year continuously at a salary not to exceed \$2,400 a year, has not been included in this Code because of such limitation upon the number of counties in which it applies. As to constitutionality of such a statute, see citations in note under section 92-6908.

For the same reason Acts 1931, p. 246, authorizing a full time county tax assessor, prescribing his duties, etc., in counties having a population of not less than 75,000 nor more than 100,000 by the 1930 United States census or any future census of the United States, has not been included. As to the constitutionality of said Act, see 177/814 (171 S. E. 714).

Annotations

Cited. 177/71 (169 S. E. 368).

Agents

Board of tax assessors of Hall county cannot delegate duties pertaining to equalization of property valuations nor contract to employ company to seek out unreturned, taxable property and to revalue all property in county. 207/222, 223 (60 S. E. 2d 628).

Contract

Commissioners of roads and revenues of Hall county have neither express nor implied authority to contract with reference to any powers or duties of board of tax assessors of county. 207/222, 223 (3) (60 S. E. 2d 628).

Lawrenceville

Mandatory provisions of charter requiring city council to elect tax assessors negative any authority on part of mayor and council to employ anyone else to do same thing. 207/649 (63 S. E. 2d 657).

Mandamus

Mandamus will not lie to compel treasurer of Fulton county to pay agent employed by tax assessors to seek out unreturned property where county board of commissioners had not approved claim. 203/204 (45 S. E. 2d 652).

Professional appraisers

Employment of professional tax appraisers and use of appraisals by board of tax assessors, as shown by evidence at interlocutory hearing, did not constitute unauthorized delegation of authority by board. 226/82 (2) (172 S. E. 2d 620).

92-6911 Meeting of board; duties

(a) Method of giving notice to taxpayer of changes made in his return.—The board of county tax assessors in each county may meet at any time to receive and inspect the tax returns to be laid before them by the tax receiver as hereinbefore provided. The board shall examine all the returns of both real and personal property of each taxpayer, and if in the opinion of the board any taxpayer has omitted from his returns any property that should be returned or has failed to return any of his property at a just and fair valuation, the board shall correct such returns and shall assess and fix the just and fair valuation to be placed on the property and shall make a note thereof and attach the same to the returns. It shall be the duty of the board to see that all taxable property within the county is assessed and returned at its just and fair valuation and that valuations as between the individual taxpayers are fairly and justly equalized so that each taxpayer shall pay as near as may be only his proportionate share of taxes. When any such corrections, changes or equalizations shall have been made by the board, the board shall, within a period of five days, give written notice to any taxpayer of any changes made in his returns, either personally or by leaving the notice at his dwelling house or usual place of abode or place of business, with some person of suitable age and discretion residing or employed therein or by sending said notice through the United States mails to his last known address. If the notice is sent through the United States mails it shall be in such form and with sufficient postage to qualify the notice as first-class mail; in addition, and with respect to said mail, the board of county tax assessors' return address shall appear in the upper left corner of the mailing face with the direction if not delivered "Return in 5 days to" above said return address, and the lower left corner of the mailing face shall be clearly marked in bold type—"OFFICIAL TAX MATTER."

(b) Notice contents.—The notice required to be given by the board of county tax assessors under subsection (a) of this section shall be dated and contain the name and last known address of the taxpayer, and, if the assessment of the value of the taxpayer's property is changed, the notice shall contain the amount of the previous assessment, the amount of the current assessment, and the year for which the new assessment is applicable. In all cases, the notice shall contain a brief description of the assessed property

broken down into reference to the nonresidents in which

(c) Posting notice notice is required to of this section, if the or the notice is made board of tax assessors courthouse door for contain the name of brief description of with a statement that changed or altered information. It shall make a certificate signed by the order assessors in a book certificate of the county that board shall give such notice as required

The first meeting held no later than or tax commission submit the tax data assessors. The section throughout all months the staff inform tax assessors in performance of the adhere to the assessment law, the State Equalization: Proceed on each parcel of county board of (Acts 1937, pp. 1114, 1118; 1974

Cross Reference

When tax received against property not of tax receivers as Equalization of tax 92-7002. Property received when collected, see

Editorial Note

Acts 1970, pp. 58
Acts 1971, p. 33,
Acts 1972, pp. 1
provided that "no vacancies, removals

broken down into real and personal property classifications and a reference to the applicable time period for residents and nonresidents in which an appeal may be demanded.

(c) Posting notice on certain conditions. —In all cases where a notice is required to be given to a taxpayer under subsection (a) of this section, if the notice is not given to the taxpayer personally or the notice is mailed but returned undelivered to the county board of tax assessors, then a notice shall be posted in front of the courthouse door for a period of 30 days, which posted notice shall contain the name of the owner liable to taxation, if known, or a brief description of the property if the owner is unknown, together with a statement that the assessment has been made, or the return changed or altered as the case may be, and need not contain other information. It shall be the duty of the ordinary of the county to make a certificate as to the posting of such notice, which certificate signed by the ordinary shall be recorded by the board of tax assessors in a book kept for that purpose. A certified copy of such certificate of the ordinary duly authenticated by the secretary of that board shall constitute prima facie evidence of the posting of such notice as required by law.

The first meeting of the county board of tax assessors shall be held no later than 10 days after the date the county tax receiver, or tax commissioner as the case may be, is required by law to submit the tax digest for the year to the board of county tax assessors. The secretary of the board shall at that time and throughout all meetings of the board present to the board all of the staff information relating to the digest. The board of county tax assessors must consider the staff information in the performance of their duties. The county board of tax assessors shall adhere to the assessment standards and techniques as required by law, the State Revenue Commissioner, and the State Board of Equalization: Provided that in each instance the assessment placed on each parcel of property shall be that thus established by the county board of tax assessors.

(Acts 1937, pp. 517, 519; 1970, pp. 580, 581; 1971, p. 33; 1972, pp. 1114, 1118; 1974, p. 609.)

Cross References

When tax receivers' books for tax returns closed, see § 92-6201. Assessments against property not returned or grossly undervalued, see Chapter 92-67. Duties of tax receivers as to opening books and transmitting digests, see § 92-6303. Equalization of taxes throughout State by State Revenue Commissioner, see § 92-7002. Property returnable at its value, see §§ 92-5701, 92-5702. Double tax, when collected, see Chapter 92-66. What is fair market value, see § 92-5702.

Editorial Note

Acts 1970, pp. 580, 581, entirely superseded the former section.

Acts 1971, p. 33, again entirely superseded the former section.

Acts 1972, pp. 1114, 1118, added the last paragraph to this section. This Act provided that "nothing in this Act regarding appointment, terms of office, vacancies, removals, qualifications or compensation shall apply to any county

which has elected to elect its tax assessors."
Acts 1974, p. 609, rewrote subsection (b).

Local Acts

Acts 1920, p. 17, as amended by Acts 1931, p. 244, providing that in counties "which have within their limits the whole or a part of a city or borough of eighty thousand (80,000) population or more" the boards of county tax assessors are authorized to meet annually from the first day of April to the first day of August, etc., has not been included in this Code because of such limitation upon the number of counties in which it applies.

For the same reason Acts 1933, p. 269, authorizing a permanent tax assessor to perform the functions theretofore performed by the county board of tax equalizers, in counties having a population of not less than 75,000 and not more than 100,000 by the last or any future census of the United States, creating a board of tax appeals, authorizing appeals as therein provided in lieu of arbitration, etc., has not been included. This Act was declared unconstitutional as in violation of 1877, Const., Art. XI, Sec. III, Par. I (§ 2-8401). 177/814 (171 S. E. 714).

Acts 1935, p. 472, applicable to counties having a population of 200,000 or more according to the census of 1930 or any future census, provided that boards may sit continuously and members devote full time to duties; that compensation of secretaries of such boards may be fixed by county commissioners; that notice may be served by mail and failure to appear be a contempt of court; that boards have full power to investigate and to assess unreturned property; that penalty of 10 per cent. be imposed for failure to make return; that chief and assistant investigators be employed to assist board.

By Acts 1937-38, Extra. Sess., p. 294, it is provided that in all counties having a population of not less than 20,800 not more than 20,850, "according to the U. S. census of 1930," the tax collector shall have authority to refund all penalties collected for failure to return taxes for the year 1937.

Annotations

Cited. 227/809 (183 S. E. 2d 458).

Applied. 227/809 (183 S. E. 2d 458).

Assessment

Admitted evidence showing plan to raise valuation of all controlled and managed pine timberlands flat \$1 per acre over and above that of noncontrolled pine timberlands, without examination or inspection of property, shows inequitable, discriminatory, unlawful and arbitrary attempt to increase revenue by arbitrary and discriminatory assessments against one group of taxpayers without consideration of increase for all others, and court erred in failing to grant motion for judgment notwithstanding verdict. 221/345, 346 (144 S. E. 2d 514).

Board's constitution

While one of assessors fails to act for some reason such as reduction of his salary, use of county automobile taken from him, or for some other reason, this would not render board illegally constituted when majority of board acts. 212/754 (95 S. E. 2d 674).

Cadastral survey

Acts 1941, p. 382, as amended by Acts 1951, p. 85, authorizing counties with stated populations to provide through a cadastral survey, a field book for real property identification and evaluation, held not violative of § 2-7806. 209/415 (73 S. E. 2d 191).

Educational purposes

In view of §§ 2-7501, 23-904, 92-6804, and 92-6802, increase by board of tax

assessors of valuation process of equalizing provide additional

Injunction

In action to enjoin property has been did not err in refusing. E. 2d 332).

Since there was of their authority, unauthorized action

Alleged erroneous considered. Id. 579

Equitable action of tax money by p

Evidence demonstrated void because persons and valuations as property only were

Notice

Evidence demonstrated that sale of property (170 S. E. 2d 31).

Evidence did not right to be notified (3).

Evidence showed of changes made in

Pleading

Petition alleging assessors to make not for purpose of equalizing taxes illegally collude with property, held to

System

The requirement property and maintenance, does not memorandum; without itself, law is satisfied

Duties placed on to be returned for between individuals members thereof the valuations by method, cadastral past would not in the assessors. 214

Stated. 163/77

Assessment
Assessment in

assessors of valuation of realty on taxpayers' returns by 25 per cent., held not process of equalizing such valuations, but an unlawful and arbitrary attempt to provide additional revenue for educational purposes. 204/550 (50 S. E. 2d 209).

Injunction

In action to enjoin issuing of executions on tax assessment where valuation of property has been increased ranging from 12 to 176%, under facts of case, court did not err in refusing to grant temporary injunction. 216/836, 837 (2, 3) (120 S. E. 2d 332).

Since there was evidence that board of tax assessors acted outside the scope of their authority, trial judge did not err in granting injunction to restrain their unauthorized action. 221/579 (1) (146 S. E. 2d 279).

Alleged erroneous rulings not set forth in enumeration of errors will not be considered. Id. 579 (2).

Equitable action will lie at behest of taxpayer to prevent illegal expenditure of tax money by public officials. Id. 579 (4).

Evidence demanded finding that tax assessments were unconstitutional and void because personal property valuations were not based on fair market value, and valuations as between owners of real property and owners of personal property only were not fairly and justly equalized. 226/82 (4) (172 S. E. 2d 620).

Notice

Evidence demanded finding that statutory notice was not complied with, and that sale of property, pursuant to tax fi. fa., was proceeding illegally. 225/483 (2) (170 S. E. 2d 31).

Evidence did not show that taxpayer amended his return, thereby waiving his right to be notified of any change in valuation by board of tax assessors. Id. 483 (3).

Evidence showed sufficient compliance with statutory requirement as to notice of changes made in tax returns of taxpayers. 226/82 (3) (172 S. E. 2d 620).

Pleading

Petition alleging that defendant county commissioner caused defendant tax assessors to make systematic and comprehensive increase in value of all property, not for purpose of fixing just and fair values after investigation, or for purpose of equalizing taxes, but for purpose of raising additional revenue, and that he did illegally collude with defendant tax assessors in illegally increased value of all property, held to state cause of action. 211/830 (89 S. E. 2d 183).

System

The requirement that assessors fix just and fair valuation of taxpayer's property and make note thereof and attach it to return, of any increase or decrease, does not require any fixed system of doing so, such as attaching separate memorandum; when this change is made by pencil note on taxpayer's return itself, law is satisfied. 212/754 (95 S. E. 2d 674).

Duties placed on the board of tax assessors to require all property in a county to be returned for taxes at a just and fair valuation, and that the valuation as between individual taxpayers be justly and fairly equalized, does not require the members thereof to use any definite system or method, but demands only that the valuations be just and fair, and the failure to use any particular system, method, cadastral survey, book, or other instrument to derive values used in the past would not in any way render void the valuation placed on said property by the assessors. 214/650, 654 (3) (106 S. E. 2d 908).

Notes of Decisions Under Former Law

Stated. 163/771 (137 S. E. 231).

Assessment

Assessment increasing valuation returned by property owner, without notice

or hearing, was without due process of law, where remedy by arbitration proved abortive because arbitrators, though agreeing that assessment was excessive, could no two of them unite on new assessment before 10 day limitation expired. 254 U. S. 64 (65 L. Ed. 23; 41 Sup. Ct. 27); reversing 147/666 (95 S. E. 220).

Constitutionality

Acts 1913, p. 123, does not deprive taxpayer of equal protection of laws, nor is it repugnant to due-process clauses of Constitutions of United States and State. 146/600 (91 S. E. 690).

Law held not repugnant to due-process clauses of Constitutions of United States and State, nor does it deprive taxpayer of equal protection of the laws, nor is it in conflict with provision that all taxation shall be uniform, etc. 148/822 (2, 3) (98 S. E. 500).

Law held not violative of due-process clause of Federal Constitution. 263 U. S. 234 (68 L. Ed. 282; 44 Sup. Ct. 50).

Fulton county

Since as law stood in 1929 it was contemplated that assessment be made by Fulton county board of tax assessors before December 20 of such year, it should be taken that assessment was in fact made before such date, in absence of showing to contrary. 192/382, 382, 383 (2) (15 S. E. 2d 445).

Injunction

Where notice is not given in accordance with statute, taxpayer whose returns are so changed as to increase valuation of property will, after tendering amount of tax due upon valuation of property fixed in returns duly made, be entitled to injunction against enforcement of tax, assessed upon increase of valuation beyond that made in returns. 151/455 (2) (107 S. E. 62).

Mail

Service of notice of change in tax returns by sending notice through mails is not compliance with statute, except in case of nonresidents; this is true although taxpayer receives notice so sent. 151/455 (1) (107 S. E. 62).

Notice sent through United States mail to address of taxpayer is sufficient compliance with requirements of this section in regard to giving notice. 157/763 (122 S. E. 221).

Notice

Evidence that deputy sheriff of county served written notice of changes in returns on all parties in county before returns were changed was sufficient. 152/704 (2) (111 S. E. 46).

It is proper to direct verdict for plaintiffs in action to enjoin collection of taxes where returns of plaintiffs were raised without giving required notice, plaintiff tendering amount admitted due. 163/835 (137 S. E. 255).

Section does not apply unless board makes either increase in amount of assessment as a whole, or increase in some item of taxpayer's return. 173/656 (160 S. E. 909).

Court did not err in refusing to grant mandamus absolute requiring sheriff to serve notices which required taxpayers whose returns, as submitted to tax receiver, had been reduced by board of tax assessors, to personally appear before board of tax assessors; law never requires doing of vain thing. Id.

Taxpayer who duly returned property through series of years was entitled to enjoin enforcement of tax fi. fa. based on increased valuation made without notice and opportunity to be heard. 176/222 (162 S. E. 516).

See Mail.

Repeal

Act of 1918, relating to tax collections from delinquents, did not repeal section 6 of Acts 1913, p. 123. 152/787 (3) (111 S. E. 374).

92-6912 Re equalization

(1) Establish

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(2) Qualific

(A) No perso equalization u subsection (2) (

(B) Qualific compellable to property and qualified, comj alternate mem shall be compet county board o section 59-112.

(3) Appoint

(A) Member equalization sh next succeedin

(B) At the t each year, the list then curre who shall serv for the term of the date of s members from qualified who board of equal January 1st fo

(C) Within alternate men shall have be superior court a precept con receipt of the his deputy, sha

92-6912 Review of assessments; county boards of equalization**(1) Establishment**

There is hereby established in each of the several counties of the State a county board of equalization which shall consist of three members and three alternate members who shall be appointed in the manner and for the term set forth hereinafter. In those counties having more than 25,000 parcels of real estate, the governing authority may by appropriate resolution adopted on or before November 1 each year elect to have selected one additional county board of equalization for each 25,000 parcels of real estate or any part thereof exceeding 25,000 parcels.

(2) Qualifications

(A) No person shall serve as a member of the county board of equalization unless he shall meet the qualifications under subsection (2) (B).

(B) Qualifications. Each person qualified, competent and compellable to serve as grand jurors who is an owner of real property and who is a high school graduate or more shall be qualified, competent and compellable to serve as members or alternate members of the county board of equalization. No person shall be competent to serve as member or alternate member of the county board of equalization who is exempt from jury duty under section 59-112.

(3) Appointment

(A) Members and alternate members of the county board of equalization shall be appointed for the term of the calendar year next succeeding the date of their selection.

(B) At the term of court immediately preceding November 1 of each year, the grand jury in each county shall, from the grand jury list then current, select three persons who are otherwise qualified who shall serve as members of that county board of equalization for the term of one calendar year beginning January 1st following the date of selection. The grand jury shall also select three members from the grand jury list then current who are otherwise qualified who shall serve as alternate members of that county board of equalization for the term of one calendar year beginning January 1st following the date of selection.

(C) Within five days after the names of the members and alternate members of the county board or boards of equalization shall have been selected as provided herein, the clerk of the superior court shall issue and deliver to the sheriff, or his deputy, a precept containing the names of the persons so drawn. Upon receipt of the precept and within 10 days thereof, the sheriff, or his deputy, shall cause the persons whose names are herein written

to be served personally or by leaving the summons at their most notorious place of residence. The summons shall direct the persons so named to appear before the clerk of the superior court on a date specified therein, which date shall not be later than December 15th.

(D) Members and alternate members of the county board of equalization, on the date prescribed for appearance before the clerk of the superior court and before entering on the discharge of their duties, shall take and subscribe before the clerk of the superior court the following oath: "You shall faithfully and impartially discharge the duty of members and alternate members of the board of equalization for the county of _____, in accordance with the Constitution and laws of this State, to the best of your skill and knowledge. So help you God." In addition to the oath of office prescribed herein, the judge of the superior court shall charge the members and alternate members of the county board of equalization with the law and duties relating to their office.

(4) Duties and powers

(A) The county board of equalization shall hear and determine appeals from assessments as provided in subsection (5).

(B) If, in the course of determining an appeal, whether or not the appellant has raised such issue, the county board of equalization finds reason to believe that the property involved in the appeal or the class of property in which is included the property involved in the appeal is not uniformly assessed with other property included in the digest, the county board of equalization shall request the respective parties to the appeal to present relevant information with respect to that question. If the board determines that uniformity is not present, the board shall have the power to order the county board of tax assessors to take such action as is necessary to obtain uniformity.

(5) Appeal

(A) Any taxpayer may appeal from an assessment by the board of tax assessors to the county board of equalization as to matters of taxability, uniformity of assessment, and value in the manner herein provided.

(B) An appeal shall be effected by filing with the local board of tax assessors a notice of appeal within the time provided. The notice of appeal shall specifically state the grounds for appeal. The local board of assessors shall review the valuation or valuations in question; and if any changes or corrections are made in the valuation or valuations in question, the board shall send a notice to the taxpayer of such changes or corrections pursuant to section 92-6911. If no changes or corrections are made in the valuation, the board of tax assessors shall certify the notice for appeal and all necessary papers to the county board of equalization.

(C) A notice of appeal, in the case of residents of the county, shall

be filed with the
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subsection (5)
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(2) The State uniform procedure for State Board of Equalization

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(G) The facilities are tax assessment and sale board of tax board of equity information

(6) Appd

(A) The appeal to the lies from the

(B) An a
the county

be filed with the local board of tax assessors within 10 days from the date of giving the notice pursuant to said section 92-6911 or subsection (5) (B) above. A notice of appeal, in the case of a non-resident of the county, shall be filed with the board of tax assessors within 20 days from the giving of such notice, as provided in section 92-6911 or subsection (5) (B) above.

(D) The determination of the local board of tax assessors as to questions of fact shall be deemed prima facie correct in any appeal to the county board of equalization.

(E) (1) The board shall determine all questions presented to them on the basis of the best information available to them.

(2) The State Revenue Commissioner may by regulation adopt uniform procedures and standards which, when approved by the State Board of Equalization, shall be followed by county boards of equalization in determining an appeal.

(F) (1) Within 10 days of the receipt of the notice of appeal, the county board of equalization shall set a date for hearing on the questions presented and shall so notify the taxpayer and the board of tax assessors in writing.

(2) Within 30 days of the date of notification to the taxpayer of the hearing required herein, but not earlier than 20 days from the date of such notification to the taxpayer of the hearing required herein, the county board of equalization shall hold such hearing to determine the questions presented.

(3) The decision of the board shall be in writing signed by each member of the county board of equalization, shall specifically decide each question presented by the appeal, shall state that with respect to the appeal no member of the board is disqualified from acting by virtue of the provisions of subsection (8) and shall certify the date on which notice of the decision is given to the parties. Notice of the decision shall be given to each party by sending copy of the decision by registered mail to the appellant and by filing the original copy of the decision with the county board of tax assessors. All three members must be present and participate in the deliberations on any appeal. A majority vote shall be required in any matter. All three must sign the decision indicating their vote.

(G) The board of tax assessors shall furnish the necessary facilities and clerical help, and the secretary of the board of tax assessors shall serve as secretary of the county equalization and shall see that the records and information of the board of tax assessors and the staff are transmitted to the county board of equalization. Said board of equalization must consider the information furnished in the performance of their duties.

(6) Appeals to the superior court

(A) The taxpayer or the county board of tax assessors may appeal to the superior court of the county in which the property lies from the decisions of the county board of equalization.

(B) An appeal by the taxpayer shall be effected by filing with the county board of tax assessors a written notice of appeal. An

appeal by the county assessors shall be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and contain the name and the last known address of the taxpayer. The notice of appeal shall specifically state the grounds for appeal. The notice in either case shall be filed within 30 days from the date on which the decision of the local board of equalization is mailed pursuant to subsection (5) (F) (2). The county board of tax assessors shall certify the notice of appeal, any other papers specified by the appellant, including the staff information from the file used by either the board of tax assessors or the board of equalization, all of which papers and information shall become a part of the record on appeal to the superior court, to the clerk of the superior court.

(C) The appeal shall constitute a de novo action.

(D) (1) The appeal shall be heard before a jury at the first term following the filing of the appeal. If an appeal presents solely questions of law, it shall be heard before the court sitting without a jury as soon as practicable but not later than 40 days following the date on which the appeal is filed with the clerk of the superior court.

(2) The board of tax assessors shall use the valuation of the county board of equalization in compiling the tax digest for the county. However, if the final determination of value by appeal is less than the valuation set by the board of equalization, the taxpayer shall receive a deduction in his taxes for the year in question. If the final determination of value on appeal is greater than the valuation set by the board of equalization, the taxpayer shall be liable for the increase in taxes for the year in question as a result of the increased valuation fixed on appeal.

(7) Alternate members

(A) Alternate members of the board of equalization shall, in the order in which selected, serve as members of the board of equalization in the event there is a permanent vacancy on the board created by the death, removal from the county, incapacitating illness of a member or other circumstances. An alternate member who fills a permanent vacancy shall for the remainder of the term be considered a member.

(B) Alternate members of the board of equalization, in the order in which selected, shall serve in any appeal with respect to which a member of the board is disqualified. With respect to such appeal, the alternate member shall be considered a member.

(8) Disqualification

(A) No member of the board shall serve with respect to any appeal as to which he would be subject to a challenge for cause if he were a member of a panel of jurors in a civil case involving the same subject matter.

(B) The parties to an appeal to the board of equalization shall file in writing with the appeal, in the case of the appellant, or with the certificate transmitting the appeal, in the case of the board of

tax assessors, question or negative response of the board of equalization shall may be adopted pursuant oath within two answers shall be served on each disqualification shall on the request of a of the board to subsection (5) (F) (the judge of the su

(9) Compensation

Members of the the county per die a rate of not less governing authority treasury upon cer in consideration o

(Acts 1913, pp. 1 Ga. 691, 697 (105 S. 64, 70 (41 Sup. C pp. 1094, 1095; 19

Cross References
Assessments where 92-67.

Editorial Note

Acts 1972, pp. 1094
Acts 1973, pp. 709,
Acts 1974, pp. 609,

Local Acts

Acts 1974, p. 2489, population bracket, ac lying wholly or partia more, ad valorem taxes taxes are the subject State.

Acts 1974, H. B. No the 300,000 or more p provisions of such Ac in lieu of the provisio assessments in such c

No

Cited. 150/235 (103

Applied. 227/809 (

Stated and Applied

tax assessors, questions which may be answered by an affirmative or negative response relating to the disqualification of members of the board of equalization. The members of the board of equalization shall answer such questions, and any question which may be adopted pursuant to subsection (5) (E) (2), in writing under oath within two days of their receipt of the appeal and such answers shall be part of the decision of the board and shall be served on each party by first class mail. Determination of disqualification shall be made by the judge of the superior court on the request of any party made within two days of the response of the board to such questions. The time prescribed under subsection (5) (F) (1) shall be tolled pending the determination of the judge of the superior court.

(9) Compensation

Members of the board of equalization shall be compensated by the county per diem for time expended in considering appeals at a rate of not less than \$10 per day, to be determined by the governing authority of the county and paid from the county treasury upon certification by the member of the days expended in consideration of appeals.

(Acts 1913, pp. 123, 127; 1918, pp. 230, 231; 1931, pp. 7, 35; 150 Ga. 691, 697 (105 S. E. 243); 143 Ga. 368, 371 (85 S. E. 187); 254 U. S. 64, 70 (41 Sup. Ct. Rep. 27; 65 L. Ed. 134); Acts 1958, p. 387; 1972, pp. 1094, 1095; 1973, pp. 709, 710; 1974, pp. 609, 610.)

Cross References

Assessments where property grossly undervalued or not returned, see Chapter 92-67.

Editorial Note

Acts 1972, pp. 1094, 1095, entirely superseded the former section.

Acts 1973, pp. 709, 710, rewrote subsection (6) (A).

Acts 1974, pp. 609, 610, rewrote subsections (3) (B), (6) (B) and (6) (C).

Local Acts

Acts 1974, p. 2489, provided that in all counties within the 600,000 or more population bracket, according to the census of 1970, etc., and in all municipalities lying wholly or partially within such counties having a population of 400,000 or more, ad valorem taxes shall not be considered past due or delinquent when such taxes are the subject of review of the tax liability pursuant to the laws of this State.

Acts 1974, H. B. No. 1819, Act No. 1306, provided that in all counties within the 300,000 or more population bracket, according to the census of 1970, etc., the provisions of such Act shall govern the joint city-county board of tax assessors in lieu of the provisions of § 92-6912 because of the complexity of dealing with assessments in such cities and counties.

Notes of Decisions Under Former Law

Cited. 150/235 (103 S. E. 792); 227/809 (183 S. E. 2d 458).

Applied. 227/809 (183 S. E. 2d 458).

Stated and Applied. 124 App. 448 (184 S. E. 2d 184).