

# FULTON COUNTY BOARD OF TAX ASSESSORS

Board Established by: State

## **Description:**

On February 15, 2006, the Board of Commissioners amended the Code of Laws to revise the terms of office for the members of the Fulton County Board of Tax Assessors. This board was established 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, all in the manner prescribed under Georgia law.

This Board was established by the Board of Commissioners of Fulton County in accordance with O.C.G.A. § 45-5-290, effective January 1, 1994.

On August 15, 2018, item #18-0487 the Board of Commissioners amended section 170-62(b) of the Fulton County Code of Laws regarding the Fulton County Board of Tax Assessors.

On May 20, 2015, item #15-0337 the Board of Commissioners approved a resolution increasing the amount of the stipend paid to each member of the Fulton County Board of Assessors from \$1,000 monthly to \$1,500 monthly and for other purposes.

## **Membership/Appointment:**

The Fulton County Board of Tax Assessors shall be a five-member board, whose members shall be appointed by the full Board of Commissioners of Fulton County upon nomination by any member of the Board of Commissioners. Of the five members, at least one shall be a resident of the City of Atlanta, at least one shall be a resident of that portion of Fulton County that lies north of the municipal limits of the City of Atlanta, and at least one shall be a resident of that portion of Fulton County that lies south of the municipal limits of the City of Atlanta. Each such member of the board of tax assessors shall meet all eligibility and other professional and other statutory requirements and qualifications provided under Georgia law and shall, upon appointment, take an oath and shall be otherwise appointed as provided by Georgia law.

(b) In addition to state requirements, each member shall, at the time of appointment, have at least the following qualifications: (1) At least one 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; or (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 or (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 (d) either by appointment or within 180 days of appointment 40 hours of approved appraisal courses; and € at least five years of experience in a position of employment involving the supervision or management of three or more subordinate employees. 2 Further, each prospective member must provide, to the Board of Commissioners, at the time of nomination, a resume and or a sworn affidavit that he/she has paid all property taxes and state and federal income taxes then due and owing. The Clerk to the Commission shall verify the nominations to ensure that nominees meet the required qualifications and that all required documentation has been received. No vote shall be taken by the Board of Commissioners on a nominee's appointment if the aforementioned resume and affidavit have not been provided. Any person who has an outstanding tax lien issued against him/her (or against property that he/she personally owns) shall be ineligible to serve as a member of the Board of Tax Assessors. If notice from a taxing authority of lien issuance, as required by state and federal law, is received by a member of the Board of Tax Assessors after he/she is appointed, he/she shall have ninety (90) calendar days after receipt of the notice to pay, satisfy, or settle

the same of record. If the member fails to pay, satisfy, or settle the tax lien within ninety (90) calendar days of notice, the failure may constitute grounds for removal of the member from the Board of Tax Assessors by the Board of Commissioners. Said removal shall be for cause for failure to meet the qualifications imposed upon the member by law consistent with O.C.G.A. § 48-5-295(b). 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.

Members of the Board of Tax Assessors, beginning on the date of appointment by the Board of Commissioners). The initial appointees shall serve the following initial terms, which terms (and all subsequent terms) shall expire on June 30 of the last year of the term prescribed under this subparagraph and subparagraph (d) below: Posts 1 and 4: Three years (expiring June 30, 2009); Posts 2 and 5: Four years (expiring June 30, 2010); Post 3: Five years (expiring June 30, 2011). (d) At the expiration of the initial terms prescribed above, the subsequent terms of office of all members of the Board of Tax Assessors shall be four years. Members of the Board of Tax Assessors may be reappointed to successive terms. € Any person appointed to replace a member who for any reason ceases to be a member of the Board of Tax Assessors prior to the end of his or her term shall be appointed to serve the unexpired portion of such term, and such person shall be eligible for appointment to further terms."

Upon appointment the order providing for appointment shall be regularly entered upon the record of the Superior Court of Fulton County along with a certificate of appointment from the Clerk of the Superior Court of Fulton County reciting the order and stating that the member has taken the oath required by law. The certificate of appointment shall constitute the commission of a member of the Board of Tax Assessors. Further, upon the appointment of a person to the Board of Tax Assessors, a certified copy of the minutes, along with a notification letter regarding the Fulton County appointment, shall be sent to: Georgia Secretary of State, 214 State Capitol, Atlanta, Georgia 30334 (404-656-2881).

**Term:**

Terms expire June 30th of the last year of the term prescribed. At the expiration of the initial terms prescribed, the subsequent terms of office of all members of the Board of Tax Assessors shall be four years.

**Compensation:** YES                      **Stipend:** \$1500/monthly

**Meetings:** Two Thursdays each month at 12:30 p.m.

**Contact(s):** Mr. DeWayne Pinkney, Secretary  
 Board of Tax Assessors  
 235 Peachtree Street, NE  
 Suite #1400, Atlanta, GA 30303  
 404-612-6401  
 404-612-2986 (Fax)  
 dewayne.pinkney@fultoncountyga.gov

<b>MEMBER</b>	<b>APPOINTMENT</b>	<b>TERM ENDING</b>
1 Michael Fitzgerald	Post 1 Nominated By: Commissioner Bridget Thorne	6/30/2029
2 Mindy Kaplan	Post 5 Nominated By: Commissioner Lee Morris	6/30/2026
3 Edward C. London	Post 4 Nominated By: Commissioner Khadijah Abdur-Rahman	6/30/2029

4 Lee Morris	Post 3 Nominated By: Chairman Robert L. Pitts	6/30/2027
5 Pamela J Smith	Post 2 Nominated By: Chairman Robert L. Pitts	6/30/2030