

## COUNTY BOARDS AND AUTHORITIES

### Tax Assessors' Board, Equalization Board, Appraisers

#### *Board of Tax Assessors*

The board of tax assessors is responsible for determining what property in the county is subject to taxation and for requiring its proper return.<sup>173</sup> It examines and corrects errors in all real and personal property county tax returns. The board must see that all property in the county is returned for taxes at fair valuation, and that valuation between individual taxpayers is fairly equalized so that each pays, as nearly as possible, only his or her proportionate share of taxes.<sup>174</sup> In addition, the board of tax assessors may be designated by the tax receiver or tax commissioner of a county to receive tax returns or to perform the duties of the tax receiver or tax commissioner that relate to receiving applications for homestead exemptions from ad valorem taxes.<sup>175</sup>

The county board of tax assessors consists of at least three members appointed by the county governing authority.<sup>176</sup> However, the board can have as many as five members.<sup>177</sup> Effective July 1, 1996, each county governing authority must establish by resolution the term of office of members of its county board of tax assessors within the range of not less than three years and not more than six years. Thereafter, all assessors are to be appointed for terms as set by the county governing authority. This change in the length of terms does not affect the terms of assessors in office at that time.<sup>178</sup> No person may be appointed or reappointed to a county board of tax assessors if the individual is related to a member of the county governing authority as a

- mother or mother-in-law,
- father or father-in-law,
- sister or sister-in-law,
- brother or brother-in-law,

- grandmother or grandmother by marriage,
- grandfather or grandfather by marriage,
- son or son-in-law, or
- daughter or daughter-in-law.<sup>179</sup>

Board members can be removed by the governing authority only for cause shown, for failure to perform the duties or to meet the qualifications imposed by law, or by the judge of the superior court upon petition by 100 or more real property owners of the county.<sup>180</sup> Assessors must possess certain qualifications specified by statute and successfully pass an examination administered by the state revenue commissioner.<sup>181</sup>

The compensation of members of the board of tax assessors is fixed by the governing authority within limits set by statute.<sup>182</sup> With governing authority approval, the board of tax assessors may contract with individuals and firms for staff assistance in performing its duties, the cost of which is paid out of county funds.<sup>183</sup> The state revenue commissioner is authorized to make loans or contract with counties to aid them in financing personnel to assist the board of tax assessors in carrying out survey, valuation, and equalization programs.<sup>184</sup>

The county governing authority may, upon adoption of a resolution, request that a performance review of the county board of tax assessors be conducted. Upon receipt of the request, the commissioner of the department of revenue shall appoint three persons to serve as members of the performance review board: one member shall be an employee of the state department of revenue, and the other two shall be assessors who are not members of the board under review. It is the duty of the review board to conduct a thorough and complete investigation of all actions of the tax assessors and appraisal staff regarding the technical competency of appraisal techniques and compliance with state law. The review board shall issue a written report of its findings including evaluations, judgments, and recommendations. The county governing authority shall reimburse the members of the review board for reasonable expenses incurred in the performance of their duties. The findings of the review board can be used as grounds for the removal of one or more of the members of the board of tax assessors.<sup>185</sup>

### *Board of Equalization*

The board of equalization hears taxpayers' appeals from assessments made by the board of tax assessors. If it believes an assessment is not uniform with other assessments in the tax digest, it can order tax asses-

**RESOLUTION**  
**OF THE BOARD OF COMMISSIONERS OF SUMTER COUNTY, GEORGIA**  
**TO PROVIDE FOR TERMS OF SERVICE OF THE TAX ASSESSOR'S BOARD OF**  
**SUMTER COUNTY AND TO REMOVE TERM LIMITS**

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**WHEREAS**, Sumter County, Georgia is responsible for the appointment of members to serve on the Sumter County Board of Tax Assessors; and

**WHEREAS**, the term of service and term limits of the Board of Tax Assessors needs to be better defined and the current terms and term limits of the Board of Tax Assessors needs to be modified which is in the best interest of the citizens of Sumter County, Georgia; and

**NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Sumter County, Georgia, it is hereby resolved by authority of the same, as follows:

1. That members of the Sumter County Board of Tax Assessors shall be appointed to serve as a member of the Board for a three (3) year term.
2. That Board members may be reappointed, without limit, to additional three (3) year terms at the discretion of the Sumter County Board of Commissioners; and
3. That all current member of the Sumter County Board of Assessors shall serve out their current appointment and will at the expiration of said current term, shall be eligible to be reappointed for successive three (3) years terms of service at the discretion of the Board of Commissioners.

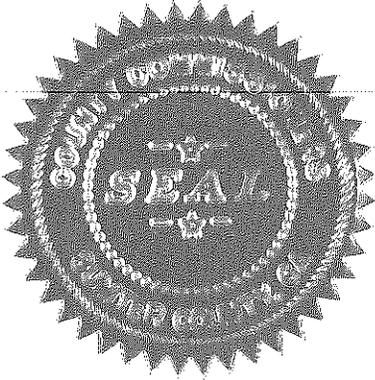
**BE IT FURTHER RESOLVED** that all Resolutions or parts of Resolutions in conflict herewith are hereby repealed.

**BE IT FURTHER RESOLVED** that this Resolution shall become effective as of the

date of its adoption.

SO RESOLVED, this 18<sup>th</sup> day of December, 2012.

**Board of Commissioners of Sumter County, Georgia**



By: Randy Howard  
Randy Howard, Chairman

Attest: Rayetta Floyd  
Rayetta Floyd, County Clerk



**APPLICATION FOR APPOINTMENT BY THE  
SUMTER COUNTY BOARD OF COMMISSIONERS**

(A separate application must be completed for each position):

1. Board, authority, or commission on which you would like to serve:

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2. Full legal name: \_\_\_\_\_  
Last First Middle

3. Email Address: \_\_\_\_\_

4. Telephone: Mobile (\_\_\_\_\_) \_\_\_\_\_  
Home (\_\_\_\_\_) \_\_\_\_\_  
Work (\_\_\_\_\_) \_\_\_\_\_

5. Address for primary legal residence:

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6. Mailing address if different from primary legal residence:

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7. How long have you been a resident of Sumter County? \_\_\_\_\_ Years & \_\_\_\_\_ Months

8. Do you own real property in Sumter County? Yes \_\_\_\_\_ No \_\_\_\_\_

9. You may be required to attend training courses outside of Sumter County. Reasonable travel expenses would be paid by the County pursuant to its travel policies. Are you willing and able to travel to attend training outside of Sumter County? Yes \_\_\_\_\_ No \_\_\_\_\_

10. Do you have an ownership interest in or have a primary shareholder's interest in any business or corporation? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, state the business name(s) and whether they have an office in Sumter County:

\_\_\_\_\_

11. Are you registered to vote in Sumter County? Yes \_\_\_\_\_ No \_\_\_\_\_

If so, how long have you been registered? \_\_\_\_\_

Which Commission Voting District? \_\_\_\_\_

12. For purposes of this paragraph, the term "immediate family member" means any spouse, child, sibling, parent, grandparent, grandchild, aunt/uncle, or niece/nephew, whether related to you by blood, marriage, or legal adoption.

(a) Do you have an immediate family member who is an elected or appointed official? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, state the family member's name, address, and position held:

\_\_\_\_\_

(b) Do you have an immediate family member currently employed by Sumter County? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, identify such family member by name and position:

\_\_\_\_\_

(c) Do you or any immediate family member conduct any business with Sumter County or any of its boards, authorities, or commissions? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, describe the nature of the business:

\_\_\_\_\_

13. Do you understand that, if appointed, you will have a continuing duty to disclose any conflicts in writing, such as whether you are related to other members on your board, any employees of the board, and any elected or public officials, and whether you have any financial interests that could create a conflict? Yes \_\_\_\_\_ No \_\_\_\_\_

14. Do you plan to run for any public office? Yes \_\_\_\_\_ No \_\_\_\_\_

If so, what office and when? \_\_\_\_\_

15. Do you understand that you may not be permitted to hold elected office while serving this appointment? Yes \_\_\_\_\_ No \_\_\_\_\_

16. Employer: \_\_\_\_\_

Employer's phone number: \_\_\_\_\_

Employer's address: \_\_\_\_\_

Position: \_\_\_\_\_

Does your employer conduct business with Sumter County? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, briefly describe the nature of the business:

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17. List all prior employers within the last 10 years:

<u>Employer and Position</u>	<u>From</u>	<u>To</u>
_____	___/___/___	___/___/___
_____	___/___/___	___/___/___
_____	___/___/___	___/___/___
_____	___/___/___	___/___/___

18. What appointed, elected, or paid positions do you currently hold or have you held with the State of Georgia, Sumter County, the City of Americus, and any other governmental entity?

<u>Position and With Whom Held</u>	<u>From</u>	<u>To</u>
_____	___/___/___	___/___/___
_____	___/___/___	___/___/___
_____	___/___/___	___/___/___

19. List any community service or other experience that relates to your qualifications for this appointment:

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20. Describe your education, including any diplomas, degrees, or certifications:

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21. List three personal references:

<u>Name and Address</u>	<u>Telephone</u>	<u>Relationship</u>
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22. What do you hope to accomplish through your service in this position?

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23. Other comments or information:

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24. Have you received and carefully reviewed the profile sheet and the by-laws, if any, for the board, authority, or commission for which you applied?

25. If you have a resume or CV, please attach it to your application.

**CERTIFICATION**

I have been informed and understand the responsibility and commitment required by this position. I will make all efforts to attend all regularly scheduled meetings and any special called meetings for the entity to which this appointment will be made. If I can not attend a meeting due to extenuating circumstances such as a death in the family or emergency medical attention for myself or a family member, I will notify the entity to which I am appointed as soon as reasonably possible. I further recognize the importance of having a quorum in order to conduct business and understand that if I have excessive, unexcused absences, I may be asked to resign from my appointed position or may be removed as provided by law.

I certify that all answers herein are true and complete to the best of my knowledge. I authorize the Board of Commissioners to investigate any statements in this application and to contact any person named herein for verification of any information or for further investigation. I understand that this application is not a contract for employment or services. In the event I am appointed, I understand that false or misleading information given in my application or interview(s) may result in removal of my appointment. I also understand that I am required to abide by all laws, rules, and regulations of Sumter County and the laws of this State and that failure to do so may result in my removal of appointment.

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_