

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.¹⁷³ 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.¹⁷⁴ 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.¹⁷⁵

The county board of tax assessors consists of at least three members appointed by the county governing authority.¹⁷⁶ However, the board can have as many as five members.¹⁷⁷ 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.¹⁷⁸ 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.¹⁷⁹

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.¹⁸⁰ Assessors must possess certain qualifications specified by statute and successfully pass an examination administered by the state revenue commissioner.¹⁸¹

The compensation of members of the board of tax assessors is fixed by the governing authority within limits set by statute.¹⁸² 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.¹⁸³ 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.¹⁸⁴

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.¹⁸⁵

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

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.

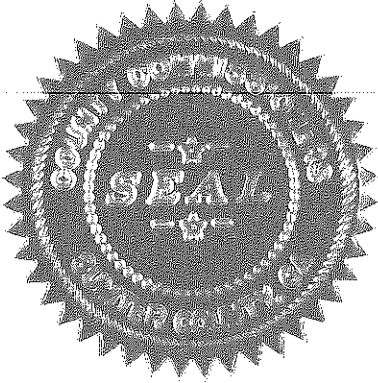
BE IT FURTHER RESOLVED that all Resolutions or parts of Resolutions in conflict herewith are hereby repealed.

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

date of its adoption.

SO RESOLVED, this 18th day of December, 2012.

Board of Commissioners of Sumter County, Georgia



By: Randy Howard
Randy Howard, Chairman

Attest: Rayetta Floyd
Rayetta Floyd, County Clerk