BOARD OF TAX ASSESSORS

No. of Members: Five
Term Length: Three Years
Term Limit: None
Compensation: $100/day (Chairman $110/day)
Training Required: A 40-hour course is required
Meeting Schedule: Monthly, but during Appeals, they meet as necessary.
Members are appointed by BOC
Description: Established by the Georgia Code. It is the duty of the Board to see that all taxable property within the county is assessed for taxes at its fair market value in order that each taxpayer pays a proportionate share of taxes (equalization).

Except as provided in Code Section 48-5-309 with respect to the election of board members, each county board of tax assessors shall consist of not less than three nor more than five members to be appointed by the county governing authority.

The order making an appointment to the county board of tax assessors shall be regularly entered upon the record of the superior court of the county. A certificate from the clerk of the superior court reciting the order and stating that the person appointed has taken the oath required by law shall constitute the commission of a member. No other commission shall be required. The clerk of the superior court shall transmit a copy of the certificate to the commissioner within five days of the date the oath is administered.

No individual may be appointed or reappointed to a county board of tax assessors when the individual is related to a member of the county governing authority in one or more of the following degrees: 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.

Qualifications for members; approved appraisal courses; rules and regulations:
(a) No individual shall serve as a member of the county board of tax assessors who:
(1) Is less than 21 years of age;
(2) Fails to make his residence within the county within six months after taking the oath of office as a member of the board;
(3) Does not hold a high school diploma or its equivalent. An individual 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 provided in this paragraph. The commissioner is authorized to specify by regulation the types of employment qualifying as equivalent responsible positions of employment under the terms of this paragraph;
(4) Has not successfully completed 40 hours of training either prior to or within 180 days of appointment as provided in subsection (b) of this Code section;
(5) Has not obtained and maintained a certificate issued by the commissioner; and
(6) In addition to the training required in paragraph (4) of this Code section, does not successfully complete an additional 40 hours of approved appraisal courses as provided in subsection(b) of this Code section during each two calendar years of tenure as a member of the county board of tax assessors.
(b) 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 commissioner. To ensure that the assessment functions are performed in a professional manner by competent assessors, meeting clearly specified professional qualifications, the commissioner shall develop and administer courses of instruction designed to qualify applicants or tax assessors under this Code section and to specify qualification requirements for certification. The commissioner may 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 of any such course.
(c) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.

Ineligibility of county tax assessors to hold other offices; applicability in certain counties

(a) No member of a county board of tax assessors shall be eligible to hold any state, county, or municipal office during the time he holds such office. A member of the board may be reappointed to succeed himself as a member of the board.

(b) Reserved.

(c) In any county in this state with a population of 100,000 or more according to the United States decennial census of 1990 or any future such census, no member of a county board of tax assessors shall be eligible to hold any county property appraisal staff position during the time such person holds office as a member of a county board of tax assessors, except as otherwise provided by law.

(d) In any county in this state in which a chief appraiser or a member of the county property appraisal staff is not otherwise prohibited under this Code section from serving simultaneously as a member of the county board of tax assessors and is serving simultaneously in such capacity, such chief appraiser or member of the county property appraisal staff shall upon ceasing to serve as chief appraiser or member of the county property appraisal staff automatically cease to serve as a member of the county board of tax assessors. Any vacancy created on the county board of tax assessors under this subsection shall be filled in the manner provided under subsection (a) of Code Section 48-5-295.