

O.C.G.A. § 48-5-290 (2010)
§ 48-5-290.

Creation of county board of tax assessors; appointment and number of members; commission; non-eligibility of certain individuals

(a) There is established a county board of tax assessors in each of the several counties of this state.

(b) 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.

(c) 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.

(d) 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:

- (1) Mother or mother-in-law;
- (2) Father or father-in-law;
- (3) Sister or sister-in-law;
- (4) Brother or brother-in-law;
- (5) Grandmother or grandmother by marriage;
- (6) Grandfather or grandfather by marriage;
- (7) Son or son-in-law; or
- (8) Daughter or daughter-in-law.

O.C.G.A. § 48-5-290

**560-11-2-.31 County Board of Tax Assessors--Qualifications of Members.
Amended.**

(1) No person shall be appointed as tax assessor for any county who does not hold a high school diploma or its equivalent unless that person has held an equivalent, responsible position of employment for a period of at least five (5) years. Such responsible position of employment shall include the following:

- (a) a position of employment involving supervision or management of three (3) or more subordinate employees;
- (b) a position of self-employment involving the supervision or management of three (3) or more employees.

(2) No person shall serve as tax assessor who does not have at least one (1) year of experience in appraisal related work and also successfully completes the assessors qualification examination, unless such person successfully completes the assessor training course, entitled Assessors Certification Course No. 1, provided by the State Revenue Commissioner within one (1) year after appointment. Appraisal related work shall include:

- (a) the appraisal of real estate or personal property for any purpose for either a governmental or a private agency;
- (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;
- (c) employment by private industry involved in the preparation or filing of local government tax returns.

(3) No person shall serve as a member of the county board of tax assessors unless he successfully completes the assessor-training course entitled, Assessor Certification Course No. 1, which shall be prepared and offered by the State Revenue Commissioner. The assessor certification course shall be offered at least annually in regional locations, the sites and number of courses to be determined by the Revenue Commissioner. The Assessor Qualification Examination shall be offered at least quarterly in regional locations, the sites, and dates to be determined by the Revenue Commissioner. The Chairman of the Board of Assessors shall be notified in writing of dates, time, and locations for such examinations.

(4) The successful completion of at least two of the assessment administration courses offered by the State Revenue Commissioner in conjunction with the University of Georgia during 1969, 1970, and 1971 may be substituted for the Assessor Certification Course No 1 required under paragraph 2 and 3 of this Regulation.

(5) No person shall serve as a member of the county board of tax assessors unless he successfully completes at least forty (40) hours of approved appraisal courses during each two years of his tenure as assessor. "Approved appraisal courses" as used in this paragraph shall include:

- (a) Those courses, offered regionally by the State Revenue Commissioner in conjunction with the University of Georgia, which are designed for assessors and appraisers;
- (b) Those courses totaling 40 hours offered as a part of the Annual Short Course for tax assessors at the University of Georgia;
- (c) Those courses totaling 40 hours offered by and approved by the International Association of Assessing Officers;
- (d) Those courses at least 40 hours in length offered by either the Society of Real Estate Appraisers or the American Institute of Real Estate Appraisers and approved for course work toward the award for the S.R.A, or M.A.I, designations.

(6) The requirements of this Regulation shall not apply to tax assessors in those counties where the tax assessors are elected rather than appointed.

(7) The requirements of this Regulation shall not be applicable to those assessors who were properly appointed and were serving on January 1, 1973, until such time as their current appointment shall expire.

Authority Ga. L. 1937-38, Extra Sess., p. 77, et seq., as amended (Ga. Code Ann., Secs. 92-8405, 8406, 8409, 8427; Ga. L. 1972, pp. 1114, et seq.; Ga. L. 1978, pp. 309-324 (Ga. Code Ann., Sec. 91A-215); Ga. L. 1978, pp. 309-432 (Ga. Code Ann., Ch. 14). **Administrative History** Original Rule entitled "County Board of Tax Assessors--Qualifications of Members" was filed on May 17, 1973; effective June 6, 1973. **Amended:** filed June 20, 1980; effective July 10, 1980.