

1 **A RESOLUTION INCREASING THE AMOUNT OF THE STIPEND PAID TO**
2 **EACH MEMBER OF THE FULTON COUNTY BOARDS OF EQUALIZATION**
3 **FROM \$100.00 PER DAY TO \$150.00 PER DAY; AND FOR OTHER PURPOSES**
4

5 **WHEREAS**, the Fulton County Boards of Equalization were
6 created pursuant to the authority provided to the General Assembly of
7 Georgia in local constitutional amendment, 1952 Ga. Laws (Act No.
8 148), page 592; and

9 **WHEREAS**, pursuant to O.C.G.A. § 48-5-311 the Boards of
10 Equalization are tasked with the responsibility of hearing and
11 determining appeals from tax assessments and denials of homestead
12 exemptions; and

13 **WHEREAS**, the duties of the Boards of Equalization are integral
14 to the tax appeal process; and

15 **WHEREAS**, pursuant to O.C.G.A. § 48-5-311, the members
16 serving on the Boards of Equalization are appointed by the Grand Jury
17 of Fulton County; and

18 **WHEREAS**, the provisions of O.C.G.A. § 48-5-311 expressly
19 provide that each member of a county board of equalization shall be
20 compensated by the county per diem for time expended in considering
21 appeals; and

1 **WHEREAS**, O.C.G.A. § 48-5-311 further provides that such
2 compensation shall be paid at a rate of not less than \$25.00 per day
3 and shall be determined by the county governing authority; and

4 **WHEREAS**, the Board of Commissioners, on September 19,
5 2018, via Resolution 18-0672, set the rate of compensation for
6 members serving on the Board of Equalization at \$100.00 per day; and

7 **WHEREAS**, the Board of Commissioners has determined that it
8 is in Fulton County's best interest to increase such rate of
9 compensation from \$100.00 per day to \$150.00 per day.

10 **NOW, THEREFORE, BE IT RESOLVED**, by the Board of
11 Commissioners, that the rate of compensation paid to each member
12 serving on the Fulton County Boards of Equalization is increased from
13 \$100.00 per day to \$150.00 per day.

14 **BE IT FURTHER RESOLVED**, that the Clerk to the Commission
15 shall provide a copy of this Resolution to the Finance Department and
16 the Fulton County Boards of Equalization.

17 **BE IT FINALLY RESOLVED**, that this Resolution shall become
18 effective when adopted, and that all resolutions or parts of Resolutions
19 in conflict with this Resolution are hereby repealed to the extent of the
20 conflict.

1 **PASSED AND ADOPTED** by the Board of Commissioners of
2 Fulton County, Georgia, this 18TH day of February 2026.

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4 **FULTON COUNTY BOARD OF**
5 **COMMISSIONERS**

6
7 **SPONSORED BY:**
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13 _____
14 Robert L. Pitts (At-Large)
15 Chairman

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17
18 **ATTEST:**

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21 _____
22 Tonya R. Grier
23 Clerk to the Commission

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27 **APPROVED AS TO FORM:**
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32 _____
33 Y. Soo Jo
34 County Attorney