

1 **A RESOLUTION AUTHORIZING THE FULTON COUNTY ATTORNEY TO FILE A**  
2 **PETITION IN THE FULTON COUNTY SUPERIOR COURT PURSUANT TO O.C.G.A.**  
3 **§ 48-5-310 TO SEEK A JUDICIAL ORDER AUTHORIZING THE IMMEDIATE AND**  
4 **TEMPORARY COLLECTION OF AD VALOREM TAXES FOR THE 2026 TAX YEAR;**  
5 **AND FOR OTHER PURPOSES**

6  
7 **WHEREAS**, Fulton County (the “County”) is authorized under the laws of the State of  
8 Georgia to levy and collect ad valorem taxes on property geographically located within the County;  
9 and

10 **WHEREAS**, the Fulton County Board of Assessors (the “BOA”) is the County-appointed  
11 body charged with the annual tasks of identifying the property geographically located in the  
12 County and determining the taxability and the value for tax purposes of said property; and

13 **WHEREAS**, the Fulton County Tax Commissioner (the “Tax Commissioner”) is the  
14 elected official responsible for the annual billing and collection of ad valorem taxes for the County  
15 and wholly relies upon the annual data in the BOA’s records to fulfill his tasks, said information  
16 being contained in the annual Tax Digest; and

17 **WHEREAS**, Georgia law requires the BOA to deliver to the Tax Commissioner the  
18 completed annual Tax Digest and the Tax Commissioner then to certify the Tax Digest as accurate,  
19 to submit the Tax Digest to the State Revenue Commissioner (the “State Commissioner”), and to  
20 obtain the State Commissioner’s approval thereof before commencing with ad valorem tax billing  
21 and collection; and

22 **WHEREAS**, due to an unprecedented number of land packages that presently have not  
23 been processed by the BOA for the current (2026) tax year, the BOA has not performed all tasks  
24 necessary to complete the 2026 Tax Digest and has not submitted said Tax Digest to the Tax  
25 Commissioner; and

26           **WHEREAS**, as the Tax Commissioner presently has not received the completed 2026 Tax  
27 Digest, the Tax Commissioner cannot certify said Tax Digest as accurate and cannot submit it to  
28 the State Commissioner; and

29           **WHEREAS**, given the delays in the BOA's completion of the 2026 Tax Digest, there is a  
30 very strong likelihood that the Tax Commissioner will not be able to certify the completed 2026  
31 Tax Digest and to submit said Tax Digest to the State Commissioner by the mandatory deadline  
32 set by Georgia law; and

33           **WHEREAS**, the 2026 Tax Digest in its current state is unenforceable or uncollectible by  
34 law; and

35           **WHEREAS**, the interim collection of taxes pending the resolution of any tax assessment  
36 appeals and the completion and the submission of the 2026 Tax Digest is available to the County  
37 pursuant to the authority granted by O.C.G.A. § 48-5-310; and

38           **WHEREAS**, the Fulton County Board of Commissioners desires to seek an Order from  
39 the Superior Court of Fulton County authorizing the immediate, temporary collection based on the  
40 2025 millage rate and 2026 assessed values (the 2026 ad valorem taxes) on property located in the  
41 County for which the BOA presently has determined the 2026 tax year value; and

42           **WHEREAS**, in the absence of an Order from the Superior Court of Fulton County  
43 authorizing the immediate, temporary collection of taxes, Fulton County will not be able to: (a)  
44 pay the County's debts as they mature; (b) pay appropriate salaries of employees, other  
45 government officials, and other persons entitled to receive either compensation by or funds from  
46 the County as provided by law; (c) maintain an orderly and normal function of County business  
47 and governmental affairs; (d) maintain an adequate, proper, or desirable credit rating either to  
48 maintain or affect existing or future interest rates on bonded indebtedness or indebtedness on loans

incurred or obligated by the County governing authority; or (e) avoid by practical means the suffering of immediate and irreparable injury, loss, damage, or any other significant matter;

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Commissioners of Fulton County hereby authorizes the Fulton County Attorney, pursuant to O.C.G.A. § 48-5-310, to file a petition in the Superior Court of Fulton County seeking a Court Order that will allow for the immediate, temporary collection of ad valorem taxes for the 2026 tax year on certain, non-exempt property located within the County, with the computation thereof based on: (1) the millage rate established by the Board of Commissioners for the 2025 tax year; and (2) for non-exempt property for which the BOA presently has determined the tax value for the 2026 tax year, the valuation set for the 2026 tax year; with the exception of any property which is on appeal, in which case the ad valorem taxes shall be based on a value set in accordance with O.C.G.A. § 48-5-311 (e)(6)(D)(iii) and O.C.G.A. § 48-5-311 (g)(4)(B) at the millage rate established by the governing body of Fulton County for tax year 2025.

**BE IT FURTHER RESOLVED** that this Resolution shall become effective upon its adoption, and that all resolutions and parts of resolutions in conflict with this Resolution are hereby repealed to the extent of the conflict.

**PASSED AND ADOPTED** by the Board of Commissioners of Fulton County, Georgia, this 15<sup>th</sup> day of July, 2026.

Submitted by:

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**Fulton County Board of Commissioners**  
**Robert L. Pitts, Chairman**

73    **ATTEST:**

**APPROVED AS TO FORM:**

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76    **Tonya R. Grier**

77    **Clerk to Commission**

**Y. Soo Jo**

**County Attorney**