

1 **A RESOLUTION TO INCREASE THE COMPENSATION PAID TO EACH**
2 **MEMBER OF THE FULTON COUNTY BOARDS OF EQUALIZATION FROM**
3 **\$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 **BE IT FURTHER RESOLVED**, that the per diem rate for Board
11 of Equalization members shall increase in alignment with all county
12 wide cost of living increases for Fulton County employees.

13 **NOW, THEREFORE, BE IT RESOLVED**, by the Board of
14 Commissioners, that the rate of compensation paid to each member
15 serving on the Fulton County Boards of Equalization is increased from
16 \$100.00 per day to \$150.00 per day.

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

1 **BE IT FINALLY RESOLVED**, that this Resolution shall become
2 effective when adopted, and that all resolutions or parts of Resolutions
3 in conflict with this Resolution are hereby repealed to the extent of the
4 conflict.

5 **PASSED AND ADOPTED** by the Board of Commissioners of Fulton
6 County, Georgia, this 1st day of October 2025.

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8 **FULTON COUNTY BOARD OF**
9 **COMMISSIONERS**

10 **SPONSORED BY:**

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17 _____
18 Commissioner Marvin Arrington Jr.
19 (District 5)

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22 **ATTEST:**

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25 _____
26 Tonya R. Grier
27 Clerk to the Commission

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31 **APPROVED AS TO FORM:**
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Y. Soo Jo
County Attorney