

1 **A RESOLUTION AUTHORIZING THE COUNTY MANAGER AND THE COUNTY**  
2 **ATTORNEY TO NEGOTIATE AND PRESENT TO THE BOARD OF COMMISSIONERS**  
3 **AN INTERGOVERNMENTAL AGREEMENT (IGA) BETWEEN FULTON COUNTY,**  
4 **GEORGIA, THE CITY OF ATLANTA, GEORGIA, AND THE ATLANTA BOARD OF**  
5 **EDUCATION TO SHARE IN THE COSTS RELATED TO AN INDEPENDENT AUDIT OF**  
6 **THE APPRAISED VALUE OF CERTAIN COMMERCIAL PROPERTIES LOCATED**  
7 **WITHIN FULTON COUNTY, GEORGIA; AND FOR OTHER PURPOSES.**

8 **WHEREAS**, Fulton County, Georgia is a political subdivision of the State of  
9 Georgia; and

10 **WHEREAS**, the City of Atlanta is a municipal corporation chartered by the State  
11 of Georgia; and

12 **WHEREAS**, the Atlanta Independent School System, is a political subdivision  
13 of the State of Georgia under the management and control of the Atlanta Board of  
14 Education; and

15 **WHEREAS**, the Fulton County Board of Commissioners, pursuant to state law  
16 (O.C.G.A. § 48-5-290), and by resolution (93-RC-632), established the Fulton County  
17 Board of Tax Assessors; and

18  
19 **WHEREAS**, the Board of Tax Assessors was established for the purpose of filling  
20 the duties and functions of tax assessors with respect to the assessment and fixing of the  
21 value of all taxable property located within the boundaries of Fulton County, and the City  
22 of Atlanta within Fulton County, for all state, county, city, school and other tax purposes,  
23 including the giving of notices of assessments, as well as hearing appeals with respect to  
24 such assessments; and

25  
26 **WHEREAS**, the Board of Tax Assessors, pursuant to O.C.G.A. § 48-5-299, must  
27 investigate diligently and inquire into the property owned in the county for the purpose of  
28 ascertaining what real and personal property is subject to taxation in the county and to  
29 require the proper return of the property for taxation; and

30 **WHEREAS**, as reported by the *Atlanta Journal-Constitution* on May 24, 2019 and  
31 August 9, 2019, and the *Atlanta Magazine* on January 6, 2023, the results of an internal  
32 county audit revealed that Fulton County, the City of Atlanta, and the Atlanta Public  
33 School System are not able to collect tens of millions of dollars a year in potential revenue  
34 due to the undervaluing of commercial properties across Fulton County; and

35 **WHEREAS**, Fulton County, the City of Atlanta, and the Atlanta Board of Education  
36 recognize that the real estate market is resurging and thriving; and

37 **WHEREAS**, Fulton County, the City of Atlanta, and the Atlanta Board of Education  
38 believe it is necessary to determine the cause of underassessed large commercial  
39 properties within Fulton County; and

1 **WHEREAS**, Fulton County, the City of Atlanta, and the Atlanta Board of Education  
2 desire to support an independent audit regarding the assessment and appeals process  
3 for large commercial properties within Fulton County; and

4 **WHEREAS**, Fulton County, the City of Atlanta, and the Atlanta Board of Education  
5 desire to share in the costs of an independent audit led by the Fulton County Auditor,  
6 whereby the costs and resources needed to perform the audit will be determined at a later  
7 date, which will be effectuated via an intergovernmental agreement ("IGA") between the  
8 governmental entities; and

9 **WHEREAS**, the Fulton County Board of Commissioners believes it is in the best  
10 interest of its citizens to enter into an IGA with the City of Atlanta and the Atlanta Board  
11 of Education to share in the costs of an independent audit of certain commercial  
12 properties located within Fulton County; and

13 **WHEREAS**, the Fulton County Board of Commissioners finds that authorizing the  
14 County Manager and County Attorney to negotiate the terms and conditions of an IGA  
15 between Fulton County, Georgia, the City of Atlanta, and the Atlanta Board of Education,  
16 and present this IGA to the Board of Commissioners for consideration would serve the  
17 best interest of all of its citizens.

18 **NOW, THEREFORE, BE IT RESOLVED**, that the Fulton County Board of  
19 Commissioners hereby directs and authorizes the County Manager and the County  
20 Attorney to negotiate the terms and conditions of an IGA between Fulton County, Georgia,  
21 the City of Atlanta, Georgia and the Atlanta Board of Education, to share in all costs  
22 related to an independent audit on the valuation of commercial properties located within  
23 Fulton County.

24 **BE IT FURTHER RESOLVED**, the County Manager and the County Attorney are  
25 directed to present the IGA to the Board of Commissioners for consideration at an  
26 upcoming Board of Commissioners' meeting for consideration.

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

30 **PASSED AND ADOPTED** by the Board of Commissioners of Fulton County,  
31 Georgia, this 12<sup>th</sup> day of July 2023.

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33 **FULTON COUNTY BOARD OF COMMISSIONERS**

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35 **Sponsored by:**

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39 Dana Barrett, Commissioner, District 3

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ATTEST:

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Tonya R. Grier  
Clerk to the Commission

APPROVED AS TO FORM:

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Y. Soo Jo  
County Attorney

[https://fc0365.sharepoint.com/sites/CountyAttorney/CALegislation/BOC/Resolutions/2023 Resolutions/Barrett/7.12.23.Resolution Authorizing Negotiation and Finalization of IGA with COA and Atlanta School Board - Commercial Properties Valuation.docx](https://fc0365.sharepoint.com/sites/CountyAttorney/CALegislation/BOC/Resolutions/2023%20Resolutions/Barrett/7.12.23.Resolution%20Authorizing%20Negotiation%20and%20Finalization%20of%20IGA%20with%20COA%20and%20Atlanta%20School%20Board%20-%20Commercial%20Properties%20Valuation.docx)