

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

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

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

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

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

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

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

21 **WHEREAS**, the Board of Commissioners, on September 19, 2018, via Resolution
22 18-0672, set the rate of compensation for members serving on the Board of Equalization
23 at \$100.00 per day; and

1 **WHEREAS**, the Board of Commissioners has determined that it is in Fulton
2 County's best interest to increase such rate of compensation from \$100.00 per day to
3 \$150.00 per day.

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

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

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12 hereby repealed to the extent of the conflict.

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

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FULTON COUNTY BOARD OF COMMISSIONERS

SPONSORED BY:



Robert L. Pitts, Chairman
(At-Large)



Khadijah Abdur-Rahman, Vice Chair
(District 6)

Bridget Thorne

Bridget Thorne, Commissioner
(District 1)

Bob Ellis

Bob Ellis, Commissioner
(District 2)

Dana Barrett

Dana Barrett, Commissioner
(District 3)

Marvin S. Arrington Jr.

Marvin Arrington Jr., Commissioner
(District 5)

ATTEST:

Tonya R. Grier

Tonya R. Grier
Clerk to the Commission



APPROVED AS TO FORM:

Y. Soo Jo

Y. Soo Jo
County Attorney

ITEM # 26-0100 SRM 02 / 18 / 26
SECOND REGULAR MEETING