COUNTY DEPARTMENT AGENDA REQUEST

Department:	Finance	Presenter(s):	Mary S. Holland
Meeting Date:	Thursday, February 10, 2011	Type of Request:	Consent

Wording for the Agenda:

Approval of staff's recommendation to transfer the Fiscal Year 2011 balance of $ 26,488.85 from the Tax Assessor's Office to the Clerk of Superior Court for support of the Boards of Equalization, in compliance with state legislation.

Background/History/Details:

Georgia law establishes that each county will have a Board of Equalization for ad valorem tax purposes, and may appoint additional Boards for each 10,000 parcels of real property. The Board of Commissioners has appointed two Boards of Equalization. In accordance with state law, each Board of Equalization consists of three members and three alternate members.

Funding for support of the Boards of Equalization has traditionally been included in the Tax Assessor's budget. Senate Bill 346, passed in the 2010 session of the General Assembly, establishes that the "clerk of the superior court shall have oversight over and supervision of all boards of equalization." This request transfers support funds from the Tax Assessor to the Clerk of Superior Court, in compliance with the legislation.

What action are you seeking from the Board of Commissioners?

Approval of staff's recommendation to transfer the Fiscal Year 2011 balance of $26,488.85 from the Tax Assessor's Office to the Clerk of Superior Court for support of the Boards of Equalization, in compliance with state legislation.

If this item requires funding, please describe:

Funds currently reside in the Assessors' Office budget but need to be moved. This is not a request for "new" funds.

Has this issue come before the Commissioners in the past?	No	If so, when?	
Do you need audio-visual for the presentation?	No	Back-up Material Submitted?	Yes

STAFF USE ONLY

Approved by Finance	Yes	Reviewed by Legal	Yes
Approved by Purchasing	Not Applicable	Approved by County Clerk	Yes
Administrator's Approval	Yes		

Staff Notes:

Fayette County GEORGIA

Where Quality Is A Lifestyle

To: Mary S. Holland

From: Ted L. Burgess

Date: January 25, 2011

Subject: Transfer Funds for the Board of Equalization

Senate Bill 346 was passed by the 2010 session of the Georgia General Assembly, and signed into law by Governor Perdue. Among its provisions, the bill revised Georgia Code Section 48-5-311, which pertains to county boards of equalization of ad valorem tax assessments. Revised Code Section 48-5-311(d)(4)(A) says, "The clerk of the superior court shall have oversight over and supervision of all boards of equalization of the county and hearing officers." The Section further states, "The county governing authority shall provide any resources to the clerk of superior court that are required" for facilities, secretarial help, and clerical help.

State law allows that a county may establish a Board of Equalization for each 10,000 parcels of real property. Fayette County currently has two Boards, with over 42,000 parcels. Each of the two Boards consists of three members and three alternate members, as specified in the law. Funds to support them have historically been included in the Tax Assessor's budget. Approval is being sought to transfer the Fiscal Year 2011 remaining budget balance of $ 26,488.85 from the Tax Assessor's budget to the Clerk of Superior Court budget, in order to comply with newly revised state law. According to information I have received, no funds have been budgeted for hearing officers, so none will be transferred for that purpose.