

STATE OF GEORGIA

COUNTY OF CLAYTON

RESOLUTION 2011 – 162

A RESOLUTION ESTABLISHING THE RATE OF COMPENSATION FOR HEARING OFFICERS CONSIDERING TAX APPEALS AS SET FORTH IN O.C.G.A. §48-5-311; TO AUTHORIZE THE FINANCE DIRECTOR TO AMEND THE BUDGET WHERE NECESSARY TO REFLECT AN APPROPRIATE REVENUE SOURCE AND EXPENSE ALL AS MAY BE REQUIRED UNDER THE TERMS OF THE AGREEMENT; TO PROVIDE AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR OTHER PURPOSES.

WHEREAS, pursuant to O.C.G.A. §48-5-311(e), any taxpayer or property owner as of the last date for filing an appeal may elect to file an appeal from an assessment by the County Board of Tax Assessors to a Hearing Officer for any dispute involving the value and uniformity for a parcel of non-homestead real property with a fair market value in excess of \$1 million; and

WHEREAS, also pursuant to O.C.G.A. §48-5-311, the Clerk of Superior Court is responsible for the oversight and supervision of the Clayton County Board of Equalization and Hearing Officers; and

WHEREAS, in accordance with state law, each Hearing Officer is entitled to compensation at a rate of not less than \$25.00 per hour as determined by the county governing authority; and

WHEREAS, the Board of Commissioners deems it in the best interest of the County and the County will best be served by establishing a compensation rate of \$25.00 per hour for each Hearing Officer for time expended in considering tax appeals.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONER OF

CLAYTON COUNTY, GEORGIA AND IT IS HEREBY RESOLVED

Section 1. The Board of Commissioners hereby establishes a compensation rate of \$25.00 per hour for each Hearing Officer for time expended in considering tax appeals. The Board of Commissioners authorizes the Finance Director to amend the budget where necessary to reflect an appropriate revenue source and expense, all as may be required under the terms of the Agreement.

Section 2. This Resolution shall be effective on the date of its approval by the Board of Commissioners.

SO RESOLVED, this the 4th day of October, 2011.

CLAYTON COUNTY BOARD OF COMMISSIONERS



ELDRIN BELL, CHAIRMAN



WOLF RALPH, VICE CHAIRMAN



SONNA SINGLETON, COMMISSIONER

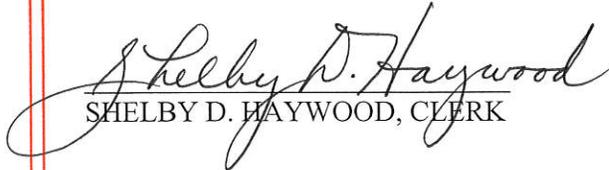


GAIL HAMBRICK, COMMISSIONER

(Absent)

MICHAEL EDMONDSON, COMMISSIONER

ATTEST:



SHELBY D. HAYWOOD, CLERK