

STATE OF GEORGIA

COUNTY OF CLAYTON

RESOLUTION 2016 - 63

A RESOLUTION TO ESTABLISH THE RATE OF COMPENSATION FOR HEARING OFFICERS CONSIDERING TAX APPEALS AS SET FORTH IN O.C.G.A. § 48-5-311(E.1)(10); TO AUTHORIZE THE CHIEF FINANCIAL OFFICER TO AMEND THE BUDGET WHERE NECESSARY TO REFLECT AN APPROPRIATE REVENUE SOURCE AND EXPENSE ALL AS MAY BE REQUIRED; TO PROVIDE AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR OTHER PURPOSES.

WHEREAS, pursuant to O.C.G.A. §48-5-311(e.1), for any dispute involving the value or uniformity of a parcel of nonhomestead real property with a fair market value in excess of \$750,000.00 as shown on the current annual notice of assessment, at the option of the taxpayer, a tax appeal may be submitted to a hearing officer for adjudication; and

WHEREAS, during the 2015 Legislative Session, the Georgia General Assembly passed House Bill 202, which increased the amount of compensation paid to hearing officers from \$25.00 per hour to not less than \$75.00 per hour for the first hour and not less than \$25.00 per hour for each additional hour; and

WHEREAS, specifically, pursuant to O.C.G.A. §48-5-311(e.1)(10), each hearing officer must be compensated by the County for time expended in considering tax appeals at a rate of not less than \$75.00 per hour for the first hour and not less than \$25.00 per hour for each hour thereafter upon certification by the hearing officer of the hours expended hearing tax appeals; 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 for hearing officers of \$75.00 per hour for the first hour and \$25.00 per hour for each hour thereafter

for the hours expended hearing tax appeals.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONER OF  
CLAYTON COUNTY, GEORGIA AND IT IS HEREBY RESOLVED

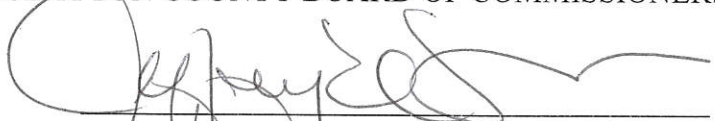
Section 1. The Board of Commissioners hereby establishes a compensation rate for hearing officers of \$75.00 per hour for the first hour and \$25.00 per hour for each hour thereafter for the hours expended hearing tax appeals.

Section 2. The Board of Commissioners authorizes the Chief Financial Officer to amend the budget where necessary to reflect an appropriate revenue source and expense.

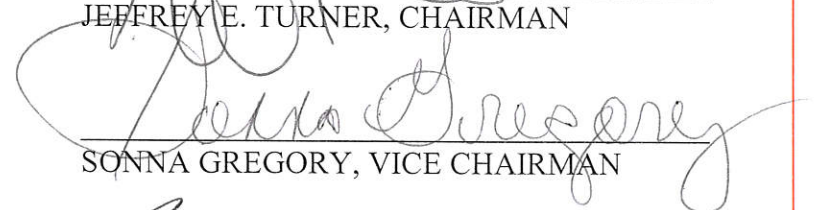
Section 2. This Resolution shall be effective on the date of its approval by the Board of Commissioners.

SO RESOLVED, this the 10<sup>th</sup> day of March 2016.

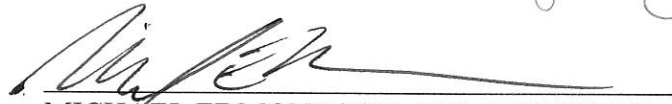
CLAYTON COUNTY BOARD OF COMMISSIONERS



JEFFREY E. TURNER, CHAIRMAN



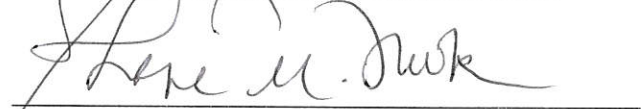
SONNA GREGORY, VICE CHAIRMAN



MICHAEL EDMONDSON, COMMISSIONER



GAIL B. HAMBRICK, COMMISSIONER



SHANA M. ROOKS, COMMISSIONER

ATTEST:



SANDRA T. DAVIS, CLERK