

A RESOLUTION
REGARDING THE NUMBER AND TERMS OF MEMBERS
OF THE BOARD OF TAX ASSESSORS OF LOWNDES COUNTY

WHEREAS, as applicable, OCGA § 48-5-290(b) provides a county board of tax assessors shall consist of not less than three nor more than five members to be appointed by the county governing authority; and

WHEREAS, OCGA § 48-5-295(a), as applicable, provides each member of the county board of tax assessors shall be appointed by the county governing authority for a term of not less than three nor more than six years; and

WHEREAS, OCGA § 48-5-295(a) also provides the county governing authority shall, by resolution, within this range, select the length of terms of office for members of its county board of tax assessors; and

WHEREAS, OCGA § 48-5-295(a) also provides the county governing authority shall provide in the resolution for staggered initial appointments or reappointments of a duration of not less than three nor more than six years that will prevent the occurrence of a voting majority of the board of tax assessors having their terms expire in the same calendar year; and

WHEREAS, OCGA § 48-5-295(a) also provides, following the adoption of such resolution, all new appointments and reappointments to the county board of tax assessors shall be for the term lengths specified in the resolution; and

WHEREAS, OCGA § 48-5-295(a) also provides the county governing authority shall transmit to the board of tax assessors a copy of the resolution setting the length of terms of members of the board of tax assessors within 10 days of the date the resolution is adopted; and

WHEREAS, OCGA § 48-5-290(c) provides the order making an appointment to the county board of tax assessors shall be regularly entered upon the record of the superior court of the county; and

WHEREAS, the Board of Commissioners of Lowndes County (the “Board of Commissioners”) did on August 25, 2020, adopt a Resolution providing the Board of Tax Assessors of Lowndes County (the “Board of Tax Assessors”) shall consist of three members; and

WHEREAS, said Resolution also resolved one member of the Board Tax Assessors shall be appointed for an initial term of three years commencing January 1, 2021, and ending December 31, 2023, one member of the Board of Tax Assessors shall be appointed for an initial term of four years commencing January 1, 2021, and ending December 31, 2024, one member of the Board of Tax Assessors shall be appointed for an initial term of five years commencing January 1, 2021, and ending December 31, 2025, and thereafter, all new appointments and reappointments to the Board of Tax Assessors shall be for a term of three years; and

WHEREAS, on September 22, 2022, the Board of Commissioners appointed three members of the Board of Tax Assessors, one for a term of three years beginning January 1, 2021, and ending December 31, 2023, one for a term of four years beginning January 1, 2021, and ending December 31, 2024, and one for a term of five years beginning January 1, 2021, and ending December 31, 2025; and