

O.C.G.A. § 48-5-290

GEORGIA CODE  
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\*\*\* Current Through the 2015 Regular Session \*\*\*

TITLE 48. REVENUE AND TAXATION  
CHAPTER 5. AD VALOREM TAXATION OF PROPERTY  
ARTICLE 5. UNIFORM PROPERTY TAX ADMINISTRATION AND EQUALIZATION  
PART 2. COUNTY BOARDS OF TAX ASSESSORS

O.C.G.A. § 48-5-290 (2015)

§ 48-5-290. Creation of county board of tax assessors; appointment and number of members; commission; noneligibility of certain individuals

(a) There is established a county board of tax assessors in each of the several counties of this state.

(b) Except as provided in Code Section 48-5-309 with respect to the election of board members, each 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.

(c) 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. A certificate from the clerk of the superior court reciting the order and stating that the person appointed has taken the oath required by law shall constitute the commission of a member. No other commission shall be required. The clerk of the superior court shall transmit a copy of the certificate to the commissioner within five days of the date the oath is administered.

(d) No individual may be appointed or reappointed to a county board of tax assessors when the individual is related to a member of the county governing authority in one or more of the following degrees:

- (1) Mother or mother-in-law;
- (2) Father or father-in-law;
- (3) Sister or sister-in-law;
- (4) Brother or brother-in-law;
- (5) Grandmother or grandmother by marriage;

(6) Grandfather or grandfather by marriage;

(7) Son or son-in-law; or

(8) Daughter or daughter-in-law.

**HISTORY:** Ga. L. 1913, p. 123, § 2; Code 1933, § 92-6903; Ga. L. 1951, p. 715, § 1; Ga. L. 1978, p. 1751, § 1; Code 1933, § 91A-1432, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 40; Ga. L. 1986, p. 1322, § 2; Ga. L. 2006, p. 819, § 2/HB 1502.