



Georgia Department of Revenue

2018 CAVEAT GAA Board of Assessors & Meeting Procedures

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Georgia Department of Revenue

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

(b).....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).....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.



Georgia Department of Revenue

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

(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.



Georgia Department of Revenue

48-5-291. Qualifications for members; nonapplicability to certain members; approved appraisals.

(a) No individual shall serve as a member of the county board of tax assessors who:

- (1) Is less than 21 years of age;
- (2) (For effective date, see note.) Fails to make his or her residence within the county within six months after taking the oath of office as a member of the board;
- (3) (For effective date, see note.) Does not hold a high school diploma or its equivalent;
- (4) Has not successfully completed 40 hours of training either prior to or within 180 days of appointment as provided in subsection (b) of this Code section;
- (5) Has not obtained and maintained a certificate issued by the commissioner; and
- (6) In addition to the training required in paragraph (4) of this Code section, does not successfully complete an additional 40 hours of approved appraisal courses as provided in subsection (b) of this Code section during each two calendar years of tenure as a member of the county board of tax assessors.



Georgia Department of Revenue

560-11-2-.31 County Board of Tax Assessors—Qualifications.

(3) 'Certificate' as issued by the Commissioner under O.C.G.A. § 48-5-291 shall mean a certificate issued by the Revenue Commissioner officially and specifically for the purpose of designating an assessor as certified pursuant to § 48-5-291(a)(5). 'Certificate' shall not mean any certificate issued specifically for the successful completion of approved appraisal courses. No duties or responsibilities may be executed by a board of tax assessors having a majority of members who do not have a valid 'Certificate.' A 'Certificate' shall be:

(a) Issued to each board of assessor member upon the Revenue Commissioner's receipt of the oath of office signed by the assessor member along with, if available, proof of high school education;

(b) Printed with an expiration date coinciding with the tax assessor's term of office;

(c) Posted in a prominent location readily viewable by the public in the office of the board of tax assessors;

Certificate #: 2017-047-01

CERTIFICATE OF APPOINTMENT

██████████ County Board of Assessor Member

This certificate has been issued to the above named individual pursuant to Department of Revenue regulation 560-11-2-.31 and shall be posted in a prominent location readily viewable by the public in the office of the board of tax assessors.

48-5-291. Qualifications for members; approved appraisal courses; rules and regulations:

- (a) No individual shall serve as a member of the county board of tax assessors who:
- (1) Is less than 21 years of age;
 - (2) Fails to make his or her residence within the county within six months after taking the oath of office as a member of the board;
 - (3) Does not hold a high school diploma or its equivalent;
 - (4) Has not successfully completed 40 hours of training either prior to or within 180 days of appointment as provided in subsection (b) of this Code section;
 - (5) Has not obtained and maintained a certificate issued by the commissioner; and
 - (6) In addition to the training required in paragraph (4) of this Code section, does not successfully complete an additional 40 hours of approved appraisal courses as provided in subsection (b) of this Code section during each two calendar years of tenure as a member of the county board of tax assessors.
- (b) Approved appraisal courses shall be courses of instruction covering the basic principles of appraisal and assessing of all classes and types of property including instruction in the fundamentals of Georgia law covering the appraisal and assessing of property for ad valorem tax purposes as prescribed and designated by the commissioner pursuant to Code Section 48-5-13. To ensure that the assessment functions are performed in a professional manner by competent assessors, meeting clearly specified professional qualifications, the commissioner shall develop, approve, and administer courses of instruction designed to qualify applicants or tax assessors under this Code section and to specify qualification requirements for certification. The commissioner may contract with any professional appraisal organization or firm or institution of higher education in this state to provide the necessary courses of instruction or any part of any such course pursuant to Code Section 48-5-13.
- (c) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.

Lyndee T. Riley
State of Georgia Commissioner of Revenue

Date Issued: January 1, 2017

TERM OF OFFICE

From: 01-01-2017 To: 12-31-2019
This certificate expires on December 31, 2019





Georgia Department of Revenue

48-5-292. Ineligibility of county tax assessors to hold other offices; applicability in certain counties.

- (a) No member of a county board of tax assessors shall be eligible to hold any state, county, or municipal office during the time he holds such office. A member of the board may be reappointed to succeed himself as a member of the board.
- (b) Reserved.
- (c) In any county in this state with a population of 100,000 or more according to the United States decennial census of 1990 or any future such census, no member of a county board of tax assessors shall be eligible to hold any county property appraisal staff position during the time such person holds office as a member of a county board of tax assessors, except as otherwise provided by law.



Georgia Department of Revenue

48-5-292. Ineligibility of county tax assessors to hold other offices; applicability in certain counties.

- (d) In any county in this state in which a chief appraiser or a member of the county property appraisal staff is not otherwise prohibited under this Code section from serving simultaneously as a member of the county board of tax assessors and is serving simultaneously in such capacity, such chief appraiser or member of the county property appraisal staff shall upon ceasing to serve as chief appraiser or member of the county property appraisal staff automatically cease to serve as a member of the county board of tax assessors. Any vacancy created on the county board of tax assessors under this subsection shall be filled in the manner provided under subsection (a) of Code Section 48-5-295.



Georgia Department of Revenue

48-5-293. Oaths of office.

Each member of the county board of tax assessors shall take an oath before the judge or the clerk of the superior court of the county to perform faithfully and impartially the duties imposed upon him by law. In addition, he shall also take the oath required of all public officers as provided in Code Section 45-3-1.

- ❖ *Must take an oath of office before the judge or clerk of superior court*
- ❖ *Must take public officers oath as per 48-3-1 in addition to the oath of office*



Georgia Department of Revenue

45-3-1. Oaths required in addition to oath of office and constitutional oath

Every public officer shall:

- (1) Take the oath of office;
- (2) Take any oath prescribed by the Constitution of Georgia;
- (3) Swear that he or she is not the holder of any unaccounted for public money due this state or any political subdivision or authority thereof;
- (4).....



Georgia Department of Revenue

45-3-1. Oaths required in addition to oath of office and constitutional oath

Every public officer shall (continued):

(4) Swear that he or she is not the holder of any office of trust under the government of the United States, any other state, or any foreign state which he or she is by the laws of the State of Georgia prohibited from holding;

(5) Swear that he or she is otherwise qualified to hold said office according to the Constitution and laws of Georgia;

(6) Swear that he or she will support the Constitution of the United States and of this state; and

(7) If elected by any circuit or district, swear that he or she has been a resident thereof for the time required by the Constitution and laws of this state.



Georgia Department of Revenue

48-5-294. Compensation.

Each member of the county board of tax assessors shall be paid as compensation for his services an amount to be determined from time to time by the county governing authority. The compensation to be paid to a member of the board **shall not be less than \$20.00 per day** for the time he is actually discharging the duties required of him. Attendance **at required approved appraisal courses shall be part of the official duties of a member of the board and he shall be paid** for each day in attendance at such courses and shall be allowed reasonable expenses necessarily incurred in connection with the courses. The compensation of the members of the board and other expenses as may necessarily be incurred in the performance of the duties of the board shall be paid from the county treasury in the same manner as other payments by the county are made.

❖ ***Compensation must not be any less than \$20 per day.***

❖ ***Attending training courses is included.***

❖ ***Reasonable expenses incurred during training courses are allowable***



Georgia Department of Revenue

48-5-298. Selection of chairman and secretary; employment contracts with persons to assist board; payment of expenses.

(a) Each county board of tax assessors shall elect one of its members to serve as **chairman** for each tax year. The election of a **chairman** shall be the **first order** of business at the **first meeting** of the board for each tax year. At the same time, the board shall select from the county appraisal staff one appraiser to act as **secretary** to the board for that tax year.....



Georgia Department of Revenue

48-5-298. Selection of chairman and secretary; employment contracts with persons to assist board; payment of expenses.

(a continued)..... Each county board of tax assessors, subject to the approval of the county governing authority, may enter into employment contracts with persons to:

- (1) Assist the board in the mapping, platting, cataloging, indexing, and appraising of taxable properties in the county;
- (2) Make, subject to the approval of the board, reevaluations of taxable property in the county; and
- (3) Search out and appraise unreturned properties in the county.



Georgia Department of Revenue

48-5-298. Selection of chairman and secretary; employment contracts with persons to assist board; payment of expenses.

(b) Each county board of tax assessors may enter into a contract with any municipality or political subdivision of the state to provide any information for which the board could contract pursuant to subsection (a) of this Code section.

(c) The expenses of employees engaged and work performed pursuant to this Code section shall be paid, subject to the contracts and after approval by the county governing authority, out of county funds as a part of the expenses of the board. A county board of education or independent board of education may expend funds to assist in paying the expenses incurred in discovering unreturned properties pursuant to this Code Section for the purpose of collecting unpaid school taxes. The method of such expenditure as provided in this subsection and the amount thereof shall be within the discretion of the county board of education or independent board of education.



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(a) As used in this chapter, the term:

(1) "Agency" means:

(A) Every state department, agency, board, bureau, commission, public corporation, and authority;

(B) Every county, municipal corporation, school district, or other political subdivision of this state;

(C) Every department, agency, board, bureau, commission, authority, or similar body of each such county, municipal corporation, or other political subdivision of the state;

(D) Every city, county, regional, or other authority established pursuant to the laws of this state; and

(E) Any nonprofit organization to which there is a direct allocation of tax funds made by the governing authority of any agency as defined in this paragraph and which allocation constitutes more than 33 1/3 percent of the funds from all sources of such organization; provided, however, that this subparagraph shall not include hospitals, nursing homes, dispensers of pharmaceutical products, or any other type organization, person, or firm furnishing medical or health services to a citizen for which they receive reimbursement from the state whether directly or indirectly; nor shall this term include a subagency or affiliate of such a nonprofit organization from or through which the allocation of tax funds is made.



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(3) (A) "Meeting" means:

- (i) The gathering of a quorum of the members of the governing body of an agency at which any official business, policy, or public matter of the agency is formulated, presented, discussed, or voted upon; or
- (ii) The gathering of a quorum of any committee of the members of the governing body of an agency or a quorum of any committee created by the governing body at which any official business, policy, or public matter of the committee is formulated, presented, discussed, or voted upon.



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(B) "Meeting" shall not include:

- (i) The gathering of a quorum of the members of a governing body or committee for the **purpose of making inspections of physical facilities or property** under the jurisdiction of such agency at which no other official business of the agency is to be discussed or official action is to be taken;
- (ii) The gathering of a quorum of the members of a governing body or committee for the purpose of **attending state-wide, multijurisdictional, or regional meetings to participate in seminars or courses of training on matters related to the purpose of the agency or to receive or discuss information on matters related to the purpose of the agency** at which no official action is to be taken by the members;



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(B) "Meeting" **shall not include**:

(iii) The gathering of a quorum of the members of a governing body or committee for the purpose of **meeting with officials of the legislative or executive branches of the state or federal government at state or federal offices** and at which no official action is to be taken by the members;

(iv) The gathering of a quorum of the members of a governing body of an agency for the purpose of **traveling to a meeting or gathering** as otherwise authorized by this subsection so long as no official business, policy, or public matter is formulated, presented, discussed, or voted upon by the quorum; or



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(B) "Meeting" **shall not include**:

(v) The gathering of a quorum of the members of a governing body of an agency at **social, ceremonial, civic, or religious events** so long as no official business, policy, or public matter is formulated, presented, discussed, or voted upon by the quorum.



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(b)(1) Except as otherwise provided by law, **all meetings shall be open to the public**. All votes at any meeting shall be taken in public after due notice of the meeting and compliance with the posting and agenda requirements of this chapter.

(c) The **public at all times shall be afforded access to meetings declared open to the public** pursuant to subsection (b) of this Code section. Visual and sound recording during open meetings shall be permitted.



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(d) (1) Every agency subject to this chapter **shall prescribe the time, place, and dates of regular meetings of the agency**. Such information shall be available to the general public and a notice containing such information **shall be posted at least one week in advance and maintained in a conspicuous place available to the public at the regular place of an agency or committee meeting** subject to this chapter as well as on the agency's website, if any. Meetings shall be held in accordance with a regular schedule, but nothing in this subsection shall preclude an agency from canceling or postponing any regularly scheduled meeting.



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(2) For any meeting, other than a regularly scheduled meeting of the agency for which notice has already been provided pursuant to this chapter, written or oral notice shall be given at least 24 hours in advance of the meeting to the legal organ in which notices of sheriff's sales are published in the county where regular meetings are held or at the option of the agency to a newspaper having a general circulation in such county at least equal to that of the legal organ; provided, however, that, in counties where the legal organ is published less often than four times weekly, sufficient notice shall be the posting of a written notice for at least 24 hours at the place of regular meetings and, upon written request from any local broadcast or print media outlet whose place of business and physical facilities are located in the county, notice by telephone, facsimile, or e-mail to that requesting media outlet at least 24 hours in advance of the called meeting.



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(3) When special circumstances occur and are so declared by an agency, that agency may hold a meeting with less than 24 hours' notice upon giving such notice of the meeting and subjects expected to be considered at the meeting as is reasonable under the circumstances, including notice to the county legal organ or a newspaper having a general circulation in the county at least equal to that of the legal organ, in which event the reason for holding the meeting within 24 hours and the nature of the notice shall be recorded in the minutes. Such reasonable notice shall also include, upon written request within the previous calendar year from any local broadcast or print media outlet whose place of business and physical facilities are located in the county, notice by telephone, facsimile, or e-mail to that requesting media outlet.



Georgia Department of Revenue

50-14-1. . Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(e) (1) Prior to any meeting, the agency or committee holding such meeting *shall make available an agenda of all matters expected to come before the agency or committee at such meeting. The agenda shall be available upon request and shall be posted at the meeting site as far in advance of the meeting as reasonably possible,* but shall not be required to be available more than two weeks prior to the meeting and shall be posted, at a minimum, at some time during the two-week period immediately prior to the meeting. Failure to include on the agenda an item which becomes necessary to address during the course of a meeting shall not preclude considering and acting upon such item.



Georgia Department of Revenue

Agenda

- ❖ An agenda must be created and made available to the public for inspection at least 24 hours prior to the meeting.
- ❖ Agenda must be clear and concise and contain the topics for discussion as well as the date, time, and location of the meeting.
- ❖ Agenda must be posted in an easily assessable public location.
- ❖ Agenda should be attached to the BOA minutes.



Georgia Department of Revenue

50-14-1. . Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(2) (A) A summary of the subjects acted on and those members present at a meeting of any agency **shall be written and made available to the public for inspection within two business days of the adjournment of a meeting.** (preliminary minutes)

(B) The regular minutes of a meeting subject to this chapter **shall be promptly recorded and such records shall be open to public inspection once approved as official by the agency or its committee,** but in no case later than immediately following its next regular meeting; provided, however, that nothing contained in this chapter shall prohibit the earlier release of minutes, whether approved by the agency or not. Such minutes **shall, at a minimum, include the names of the members present at the meeting, a description of each motion or other proposal made, the identity of the persons making and seconding the motion or other proposal, and a record of all votes.** The **name of each person voting for or against a proposal shall be recorded.** It shall be presumed that the action taken was approved by each person in attendance unless the minutes reflect the name of the persons voting against the proposal or abstaining.



Georgia Department of Revenue

Minutes

- ❖ Minutes are the written record of the meeting
- ❖ A preliminary copy of the minutes must be available for public inspection within 48 hours of the BOA meeting.
- ❖ Minutes are the permanent and legal record of the meeting
- ❖ They should be written as concisely as possible
- ❖ **Documentation attached to/embedded in the minutes**
- ❖ The Secretary's duty
- ❖ All Local bylaws must be recorded and entered in a separate document so that a member can view them at any time

*****Remember*****

If it aint in the Minutes it didn't happen!!!!



Georgia Department of Revenue

County Specific Minute Items (Annual**)

- ❖ BOA chair and secretary election. First meeting of the year, typically January. No other business must be conducted prior to**
- ❖ Sales Ratio Studies (prior/post value changes)**
- ❖ Contracts: Mapping; Revaluations; Audits**
- ❖ Value Changes (schedules/tables-Cost; Land; Depreciation; ABOS; NADA; CUV; FLPA)**
- ❖ Tax-exempt Digest**
- ❖ Homesteads (new**)
- ❖ Covenants: Preferential; Historical; CUV; Res Trans.; Brownfield; FLPA (new/renewals**)
- ❖ Certified List of Assessments (Real & Personal)**
- ❖ Notices of Assessment (NOA's)**
- ❖ Digest (Real & Personal)**
- ❖ Public Utility NOAs**
- ❖ Mobile Home Digest**
- ❖ E/R's or ACO's (new**)
- ❖ BOA policies: New/Edits to policy manual and/or field instruction manual**



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(f) An agency with state-wide jurisdiction or committee of such an agency shall be authorized to conduct meetings by teleconference, provided that any such meeting is conducted in compliance with this chapter.



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; **telecommunications conferences**

(g) *Under circumstances necessitated by emergency conditions* involving public safety or the preservation of property or public services, agencies or committees thereof not otherwise permitted by subsection (f) of this Code section to conduct meetings by teleconference may meet by means of teleconference so long as the notice required by this chapter is provided and means are afforded for the public to have simultaneous access to the teleconference meeting. *On any other occasion* of the meeting of an agency or committee thereof, and *so long as a quorum is present in person, a member may participate by teleconference if necessary due to reasons of health or absence from the jurisdiction* so long as the other requirements of this chapter are met. *Absent emergency conditions or the written opinion of a physician or other health professional* that reasons of health prevent a member's physical presence, *no member shall participate by teleconference pursuant to this subsection more than twice in one calendar year.*



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(2) "Executive session" means a portion of a meeting lawfully closed to the public.



Georgia Department of Revenue

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(C) Minutes of executive sessions **shall also be recorded but shall not be open to the public.** Such minutes shall specify each issue discussed in executive session by the agency or committee. In the case of executive sessions where matters subject to the attorney-client privilege are discussed, the fact that an attorney-client discussion occurred and its subject shall be identified, but the substance of the discussion need not be recorded and shall not be identified in the minutes. Such minutes shall be kept and preserved for in camera inspection by an appropriate court should a dispute arise as to the propriety of any executive session.



Georgia Department of Revenue

50-14-2. Certain privileges not repealed

This chapter shall not be construed so as to repeal in any way:

(1) The attorney-client privilege recognized by state law to the extent that a meeting otherwise required to be open to the public under this chapter **may be closed in order to consult and meet with legal counsel pertaining to pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the agency or any officer or employee or in which the agency or any officer or employee may be directly involved;** provided, however, the meeting may not be closed for advice or consultation on whether to close a meeting; and

(2) **Those tax matters which are otherwise made confidential by state law.**



Georgia Department of Revenue

50-14-3. Excluded proceedings

(a) This chapter **shall not apply** to the following:

- (1) Staff meetings held for investigative purposes under duties or responsibilities imposed by law;
- (2) The deliberations and voting of the State Board of Pardons and Paroles; and in addition such board may close a meeting held for the purpose of receiving information or evidence for or against clemency or in revocation proceedings if it determines that the receipt of such information or evidence in open meeting would present a substantial risk of harm or injury to a witness;
- (3) Meetings of the Georgia Bureau of Investigation or any other law enforcement or prosecutorial agency in the state, including grand jury meetings;
- (4) Adoptions and proceedings related thereto;



Georgia Department of Revenue

50-14-3. Excluded proceedings

(a) This chapter **shall not apply** to the following:

- (5) Gatherings involving an agency and one or more neutral third parties in mediation of a dispute between the agency and any other party. In such a gathering, the neutral party may caucus jointly or independently with the parties to the mediation to facilitate a resolution to the conflict, and any such caucus shall not be subject to the requirements of this chapter. Any decision or resolution agreed to by an agency at any such caucus shall not become effective until ratified in a public meeting and the terms of any such decision or resolution are disclosed to the public. Any final settlement agreement, memorandum of agreement, memorandum of understanding, or other similar document, however denominated, in which an agency has formally resolved a claim or dispute shall be subject to the provisions of Article 4 of Chapter 18 of this title;



Georgia Department of Revenue

50-14-3. Excluded proceedings

(a) This chapter **shall not apply** to the following:

(6) Meetings:

(A) Of any medical staff committee of a public hospital;

(B) Of the governing authority of a public hospital or any committee thereof when performing a peer review or medical review function as set forth in Code Section 31-7-15, Articles 6 and 6A of Chapter 7 of Title 31, or under any other applicable federal or state statute or regulation; and

(C) Of the governing authority of a public hospital or any committee thereof in which the granting, restriction, or revocation of staff privileges or the granting of abortions under state or federal law is discussed, considered, or voted upon;



Georgia Department of Revenue

50-14-3. Excluded proceedings

(a) This chapter **shall not apply** to the following:

(7) Incidental conversation unrelated to the business of the agency; or

(8) E-mail communications among members of an agency; provided, however, that such communications shall be subject to disclosure pursuant to Article 4 of Chapter 18 of this title.



Georgia Department of Revenue

50-14-3. Excluded proceedings

(b) Subject to compliance with the other provisions of this chapter, *executive sessions shall be permitted for:*

(1) Meetings when any *agency is discussing or voting* to:

(A) Authorize the settlement of any matter which may be properly discussed in executive session in accordance with paragraph (1) of Code Section 50-14-2 (attorney/client privilege);

(B) Authorize negotiations to purchase, dispose of, or lease property;

(C) Authorize the ordering of an appraisal related to the acquisition or disposal of real estate;

(D) Enter into a contract to purchase, dispose of, or lease property subject to approval in a subsequent public vote; or

(E) Enter into an option to purchase, dispose of, or lease real estate subject to approval in subsequent public vote.



Georgia Department of Revenue

50-14-3. Excluded proceedings

No vote in executive session to acquire, dispose of, or lease real estate, or *to settle litigation*, claims, or administrative proceedings, *shall be binding on an agency until a subsequent vote is taken in an open meeting where the identity of the property and the terms* of the acquisition, disposal, or lease *are disclosed before the vote or where the parties and principal settlement terms are disclosed before the vote;*



Georgia Department of Revenue

50-14-3. Excluded proceedings

(b) Subject to compliance with the other provisions of this chapter, executive sessions **shall be permitted for:**

(2) Meetings when **discussing or deliberating upon the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a public officer or employee or interviewing applicants for the position of the executive head** of an agency. This exception **shall not apply to the receipt of evidence or when hearing argument on personnel matters**, including whether to impose disciplinary action or dismiss a public officer or employee or when considering or discussing matters of policy regarding the employment or hiring practices of the agency. The vote on any matter covered by this paragraph shall be taken in public and minutes of the meeting as provided in this chapter shall be made available. Meetings by an agency to discuss or take action on the filling of a vacancy in the membership of the agency itself shall at all times be open to the public as provided in this chapter;



Georgia Department of Revenue

50-14-4. Procedure when meeting closed

(a) When any meeting of an agency is closed to the public pursuant to any provision of this chapter, **the specific reasons for such closure shall be entered upon the official minutes**, the meeting shall not be closed to the public except by a majority vote of a quorum present for the meeting, the minutes shall reflect the names of the members present and the names of those voting for closure, and that part of the minutes shall be made available to the public as any other minutes.....

(b) (1) When any meeting of an agency is closed to the public pursuant to subsection (a) of this Code section, the person presiding over such meeting or, if the agency's policy so provides, each member of the governing body of the agency attending such meeting, **shall execute and file with the official minutes of the meeting a notarized affidavit stating under oath that the subject matter of the meeting or the closed portion thereof was devoted to matters within the exceptions provided by law and identifying the specific relevant exception.**