

**HALL COUNTY BOARD OF TAX ASSESSORS
POST OFFICE BOX 2895
GAINESVILLE, GA 30503
Telephone 770-531-6720
FAX 770-531-3968**

December 22, 2003

MEMORANDUM

To: Hall County Board of Commissioners

From: James Cantrell
Chief Appraiser

Re: Emory L. Martin, Jr. Reappointment

Ga. Code 48-5-299 states, "It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law". The assessors are appointed by the Board of Commissioners and should not be confused with the Board of Equalization, an appeals board, appointed by the Grand Jury. Emory Martin, Jr. was first appointed to the Board of Assessors in 1985, and since that time he has served the taxpayers of Hall County fairly and impartially. He is the most experienced member of the Board and the only one from the south end of the county. Additionally, the other members of the board have elected him chairman for the past several years. Each assessor is required to pass a 40-hour course during the first year of his or her appointment. They are required to have a minimum of 20 hours of approved classroom instruction each year thereafter. He has maintained his state certification by attending classes offered by the University of Georgia and the Revenue Department. He has attended numerous meetings held here in Hall County to help educate the public as to the duties of his office as well as their responsibilities and options available to them. The Board is scheduled for 52 meetings each year, one per week. There have been only three or four at which any of the members have been absent due to vacation or illness. Also, there are special meetings such as with the Commission, the County Attorney, state

mandated courses and budget meetings and fairs. With the constant changes in law and state regulations, more and more responsibility is added to the Board of Assessors and their staff each year.

While some of the decisions made during his time on the Board may have been politically unpopular, they have always been made in direct compliance with the law and with as much lenience as possible toward and with great concern for the taxpayers. Emory is always available to talk to taxpayers, on the phone or in person, regardless of the day or time. Above all things, he considers this position to be as an advocate for the property owners of Hall County and has always acted as such in his capacity as an assessor. It is a tribute to Emory's knowledge and ability as well as his reputation among others state-wide that he was asked by Don Shepherd, who is with the State Revenue Department, to serve on an Audit Review Panel. Emory's commitment to serve Hall County's citizens with honesty and integrity makes him an asset to the county as a whole. I respectfully ask that the commission, in the best interest of Hall County, re-appoint Emory Martin to another term as tax assessor.