



IRVIN J. JOHNSON

Tax Commissioner
DeKalb County, GA

Office of the Tax Commissioner

Nicole M. Golden, Chief Deputy Tax Commissioner

MEMORANDUM

TO: Lorraine Cochran-Johnson, Chief Executive Officer
Robert Patrick, District 1 Commissioner
Michelle Long Spears, District 2 Commissioner
Nicole Massiah, District 3 Commissioner
Chakira Johnson, District 4 Commissioner
Mereda Davis Johnson, District 5 Commissioner
Edward "Ted" Terry, District 6 Commissioner
LaDena Bolton, District 7 Commissioner

FROM: Irvin J. Johnson, Tax Commissioner

SUBJECT: Appointment of Chief Deputy Tax Commissioner

DATE: January 3, 2025

In accordance with the requirement set forth in O.C.G.A. §48-5-128.1, I hereby make notification to the County governing authority that Nicole M. Golden is my sworn and appointed Chief Deputy Tax Commissioner as of December 18, 2024, recorded December 19, 2024 at 2:38:03 PM by the DeKalb County Probate Court.

As referenced in the code section above, the purpose of this appointment is to create succession to fill my unexpired term should a vacancy occur in the office of Tax Commissioner, or if for any reason, I am unable to serve my complete term of office.

I have attached a copy of the recorded appointment of Nicole M. Golden as Chief Deputy Tax Commissioner as well as O.C.G.A §48-5-128.1, which requires that I notify you of this appointment. The code section also requires that the County governing authority shall record a copy of the new appointment upon its minutes.

If you need further information or assistance, please contact me at 404-298-3020.

Irvin J. Johnson, Tax Commissioner

IJJ/crj

Attachments

CC: Barbara H. Sanders, Clerk Board of Commissioners

[O.C.G.A. § 48-5-128.1](#)

Current through 2024 Regular and Extraordinary Session of the General Assembly.

Official Code of Georgia Annotated > TITLE 48 Revenue and Taxation (Chs. 1 — 18) > CHAPTER 5 Ad Valorem Taxation of Property (Arts. 1 — 13) > Article 3 County Tax Officials and Administration (Pts. 1 — 5) > PART 2 Tax Collectors (§§ 48-5-120 — 48-5-165)

48-5-128.1. Appointment in certain counties of chief deputy tax commissioner; filling vacancy in office of chief deputy; succession to office of tax commissioner.

(a) In all counties of this state having a population of 550,000 or more according to the United States decennial census of 1950 or any future such census and in which there exists the office of tax commissioner, the tax commissioner shall be required to appoint from among the assistants or deputies in his office a chief deputy. Upon making the appointment, the tax commissioner shall notify the county governing authority, which shall record a copy of the appointment upon its minutes. The tax commissioner shall appoint the chief deputy at his will and pleasure, such appointment in no event to extend beyond the term of office of the person making the appointment.

(b) If the person appointed as chief deputy resigns, if the appointment is revoked, or if for any other reason the appointment is vacant, the tax commissioner shall appoint a new chief deputy and shall notify the county governing authority of the new appointment. The county governing authority shall record a copy of the new appointment upon its minutes.

(c) If a vacancy occurs in the office of tax commissioner in any county specified in subsection (a) of this Code section, the person appointed as chief deputy by the tax commissioner and certified to the county governing authority, upon qualifying for the office of tax commissioner in the manner provided by law, shall succeed to the office of tax commissioner and fill the unexpired term of the tax commissioner of the county.

History

Code 1981, § 48-5-128.1, enacted by Ga. L. 1982, p. 2107, § 49.

Annotations

Research References & Practice Aids

Hierarchy Notes:

[O.C.G.A. Title 48](#)

[O.C.G.A. Title 48, Ch. 5](#)

[O.C.G.A. Title 48, Ch. 5, Art. 3](#)

[O.C.G.A. Title 48, Ch. 5, Art. 3, Pt. 2](#)