

Fulton County

Board of Assessors Office

141 Pryor Street, Suite 2052

Atlanta, GA 30303

Burt Manning

Chief Appraiser

Tony George

Assistant Chief Appraiser

141 Pryor Street



OFFICE LOCATIONS

- ❑ FULTON COUNTY GOVERNMENT CENTER
Suite 1047B
141 Pryor Street, S.W., Atlanta
- ❑ North Fulton Service Center
Suite 234 B
7741 Roswell Road, Sandy Springs
- ❑ South Fulton Service Center
5600 Stonewall Tell Road, College Park
- ❑ Fulton County Assessors Office
Suite 175
3155 Royal Drive, Alpharetta

The Board of Assessors

- ❑ Nominated and approved by the Board of Commissioners, but operates Independently.
- ❑ Consists of five Fulton County Citizens appointed to staggered four year terms.

Board of Assessors Members

Bill G. Huff, Jr., Chair

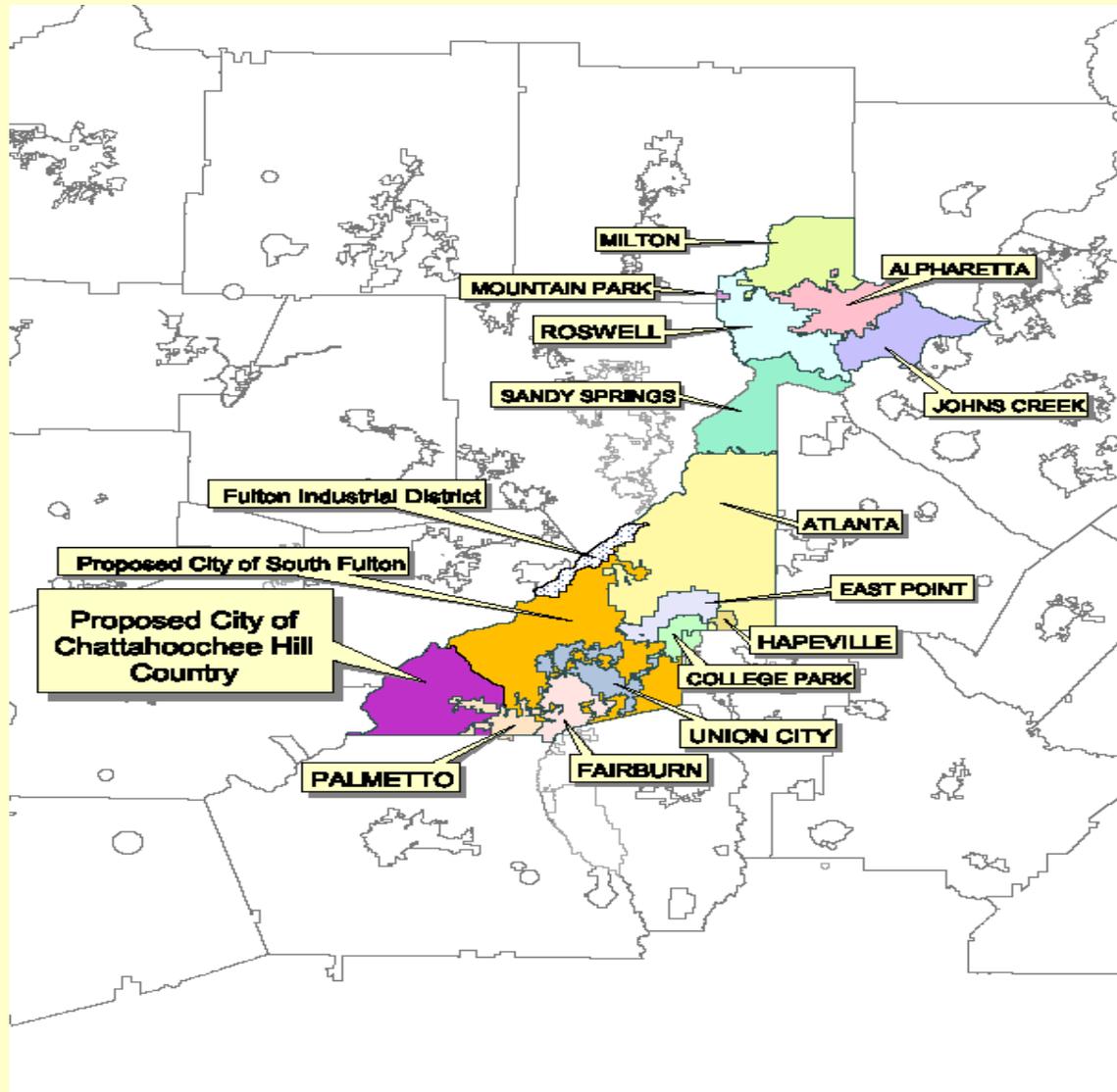
E. Gayle Barnett, Vice-Chair

Salma Ahmed, Member

Donald Johnson, Member

Rick Kenny, Member





Mission

- The Board of Assessors primary mission is to prepare a fair and equitable tax digest in accordance with applicable laws and professional standards.



County Tax Digest

- The Tax Digest is the total taxable value (fair market value) of ALL Real and Business Personal Property in the County

The Board of Assessors

- Sets policy for the entire department, consisting of a staff trained to keep property values current as mandated by State Law.



Fulton County Parcels

**Fulton County's Estimated 2007 Tax
Digest consisted of:**

324,378 Real Estate parcels



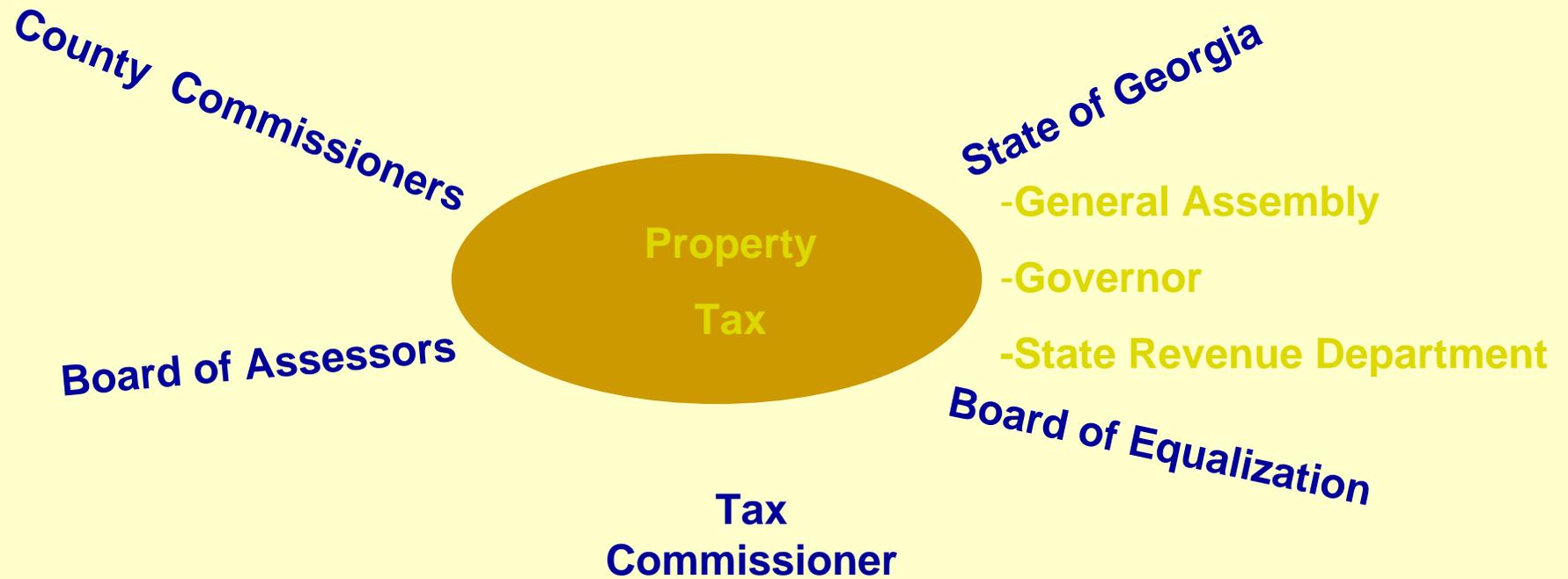
and

**32,000 Personal Property
accounts**



- **A total of 356,378 taxable items with a value of over 136 Billion Dollars**

Key Players Involved in Georgia's Property Tax Process



Other Entities Involved

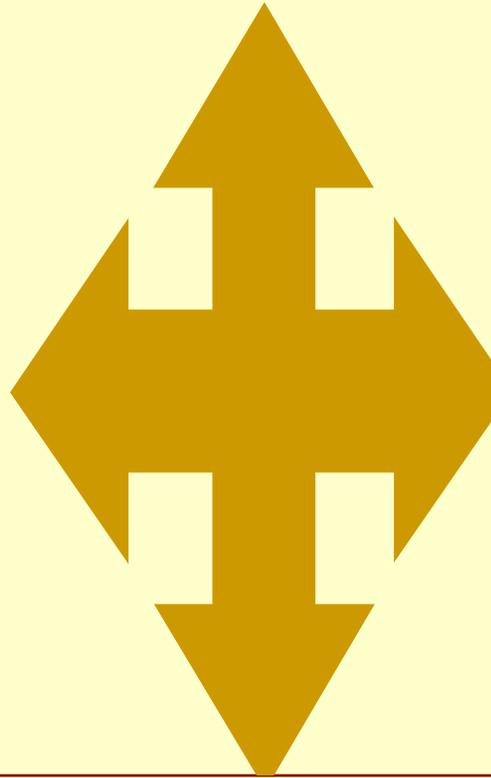
**Local School
Boards**



Municipalities



Property Tax



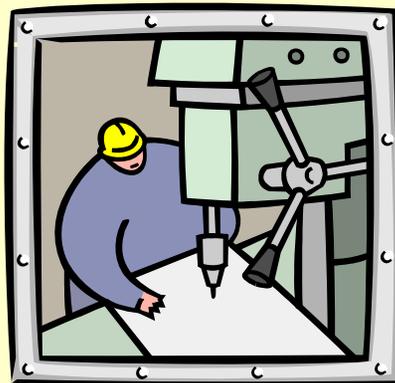
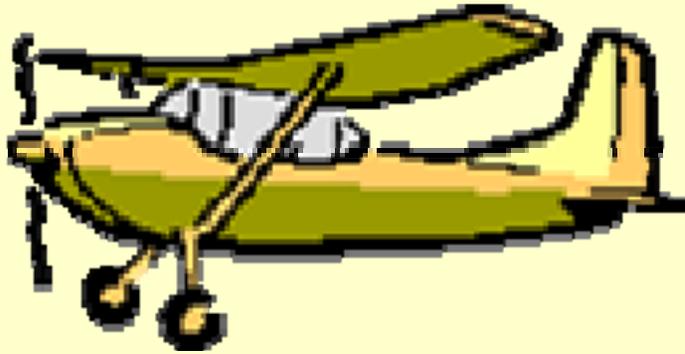
The Tax Commissioner

- Calculates and mails your tax bill, collects taxes owed
 - Collects taxes for county, schools and cities that levy taxes
 - Compiles the Tax Digest for the Revenue Department's review and approval
 - Is an elected county constitutional officer
-
- *Note: Taxes are calculated based upon a properties appraised value, as determined by the Board of Assessors.*

Real Property



Business Personal Property



Divisions of the Assessors Department

- ❑ **Administration**
- ❑ **Commercial Real Estate**
- ❑ **Residential Real Estate**
- ❑ **Personal Property**
- ❑ **Homestead**
- ❑ **Field Book**
- ❑ **Clerical (Data Entry)**
- ❑ **GIS**
- ❑ **Standards (Quality Control)**

Appraisal

**Property is appraised at
100% of its Fair Market
Value.**



Assessment

For billing

purposes property is

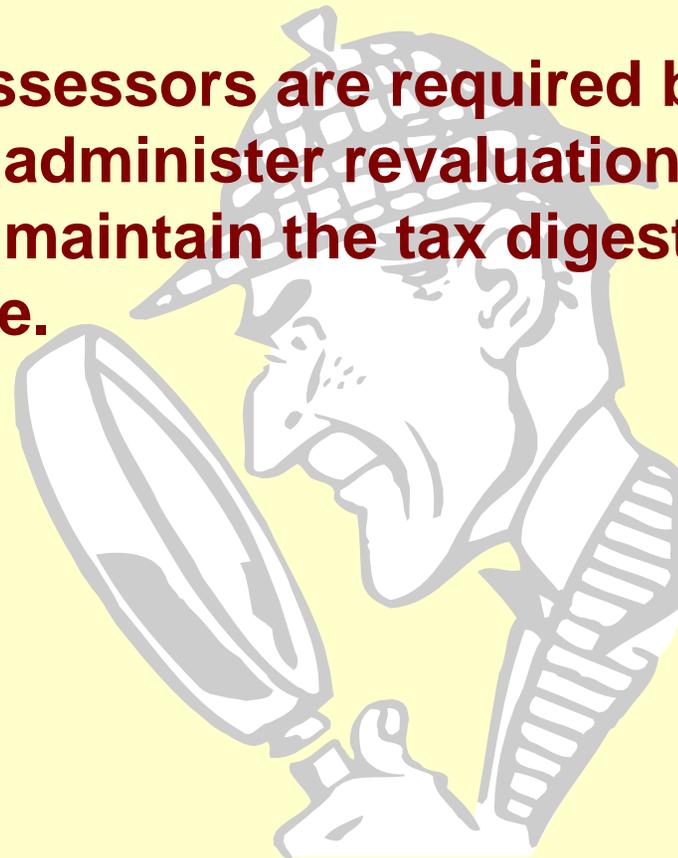
assessed at 40% of the

Fair Market Value

FMV x 40% x mil rate = Tax amount
Before exemptions

Revaluations

- **The Board of Assessors are required by Georgia Law to administer revaluations (reappraisal) to maintain the tax digest at fair market value.**



Fulton County 2007 Assessment

<u>JURISDICTION</u>	<u>PARCELS</u>	<u>NOTICES</u>	<u>2007 VALUE</u>
ATLANTA	140,810	73,733	59,919,501,790
ALPHARETTA	18,456	11,870	11,077,582,595
COLLEGE PARK	3,882	2,176	1,317,795,213
EAST POINT	12,400	7,202	2,695,282,225
FAIRBURN	5,531	3,977	1,270,034,353
HAPEVILLE	2,500	1,978	798,585,953
JOHNS CREEK	24,125	15,478	10,454,100,225
MILTON	11,362	9,353	5,418,388,190
MOUNTAIN PARK	863	22	54,644,658
PALMETTO	1,848	1,059	276,996,423
ROSWELL	28,985	17,382	11,569,445,078
SANDY SPRINGS	26,860	6,716	17,174,646,033
UNINCORPORATED	39,554	24,157	12,605,234,915
UNION CITY	6,627	3,475	1,450,619,218
TOTAL	324,378	178,608	136,082,856,865

Total of All Fulton County

Number of Sales 27,221

Median Ratio 92.99

➤ Parcels 324,378

Fair Market Value \$136,082,856,865

	2006		2007		
Jurisdiction Name	Parcel Count	Assessed Value	Parcel Count	Assessed Value	% Change
Alpharetta	15,147	3,750,836,912	18,484	4,433,866,328	1.1821
Mountain Park	792	21,916,618	864	21,857,733	0.9973
Roswell	27,859	4,127,990,653	29,110	4,627,988,801	1.1211
Johns Creek	25,749	3,810,362,250	24,167	4,181,655,500	1.0974
Milton	11,633	1,842,826,890	11,521	2,169,825,176	1.1774
Sandy Springs	25,768	6,121,706,410	26,878	6,872,959,403	1.1227
TOTAL NORTH	106,948	19,675,639,733	111,024	22,308,152,941	1.1338

City of Sandy Springs

Number of Sales	2,345
Median Ratio	93.70
Parcels	26,860
Fair Market Value	\$17,174,646,033

What Affects the Appraised Value

The MARKET VALUE (Sales) of comparable property in your area



Property Record Card

- ❑ Owner and co-owner name and address
- ❑ Property Characteristics including zoning, year built, square footage, number of bedrooms and baths
- ❑ Appraised Value of land and building
- ❑ Exemption Information
- ❑ Tax Summary

Do Property Taxes Automatically Increase when Assessments Increase? No



It depends on:

- **How much each appraisal increases compared to other property**
- **Whether or not county, city or school budgets increase**



EXAMPLE: If the budgets remain the same, and assessments increase, the millage will decrease and tax collection will remain the same.

Right to Appeal an Assessment

Owners may challenge an assessment (appraisal) by appealing to the County Board of Assessors



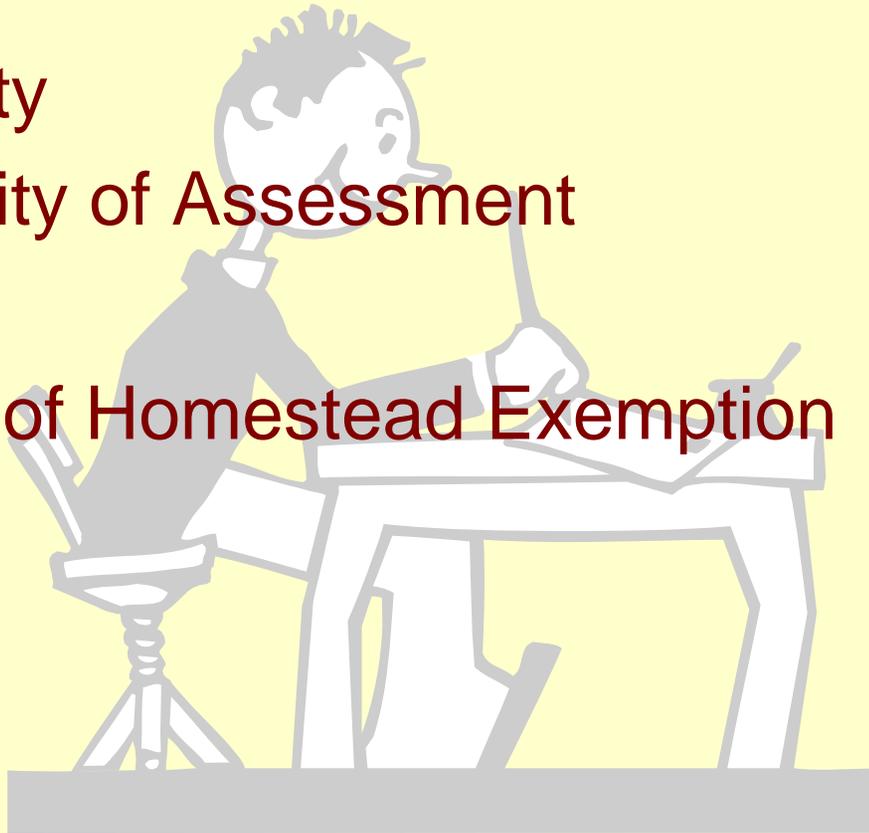
To File an Appeal you must first receive a notice.

(a) file a property tax return between January 1 through April 1 in the Assessors Office.

(b) automatically received IF your value is changed

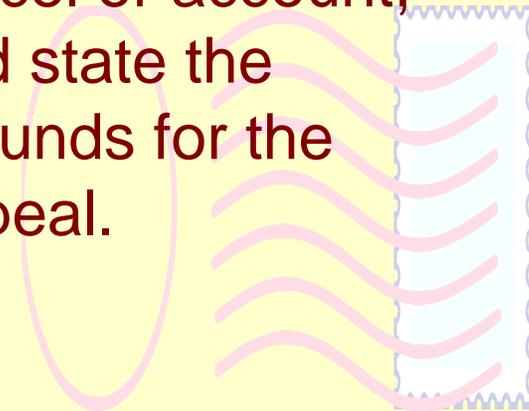
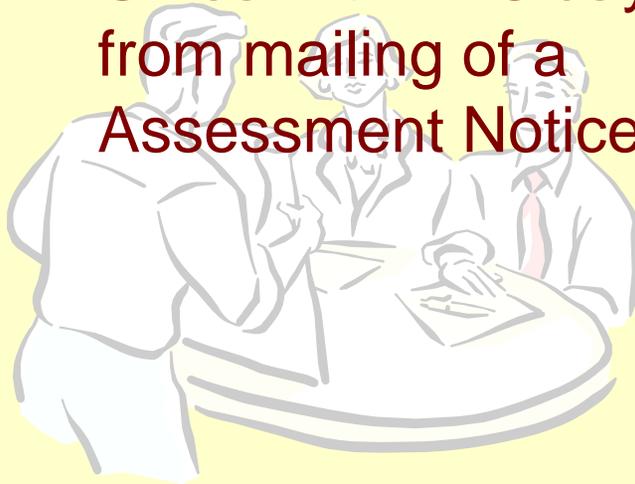
Reasons for Filing an Appeal

- Taxability
- Uniformity of Assessment
- Value
- Denials of Homestead Exemption



Appeal to the Board of Assessors

- ❑ Owners may appeal to the Assessors Office within 45 days from mailing of a Assessment Notice.
- ❑ An appeal must be in writing, identify the parcel or account, and state the grounds for the appeal.



Other County Departments

- Tax Commissioner
- County Manager
- Clerk of Court
- Finance

Information received from other departments

- Business License Information
- Building Permits
- Mapping
- Zoning
- Etc.....

Burt Manning

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QUESTIONS?