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

- County Commissioners
- Board of Assessors
- Board of Equalization
- General Assembly
- Governor
- State Revenue Department
Other Entities Involved

Local School Boards

Property Tax

Municipalities
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

\[ \text{FMV} \times 40\% \times \text{mil rate} = \text{Tax amount} \]

Before exemptions
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 Notices

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

Number of Sales  27,221

Median Ratio  92.99

Parcels  324,378

Fair Market Value  $136,082,856,865
<table>
<thead>
<tr>
<th>Jurisdiction Name</th>
<th>Parcel Count</th>
<th>2006 Assessed Value</th>
<th>Parcel Count</th>
<th>2007 Assessed Value</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alpharetta</td>
<td>15,147</td>
<td>3,750,836,912</td>
<td>18,484</td>
<td>4,433,866,328</td>
<td>1.1821</td>
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<tr>
<td>Mountain Park</td>
<td>792</td>
<td>21,916,618</td>
<td>864</td>
<td>21,857,733</td>
<td>0.9973</td>
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<td>Roswell</td>
<td>27,859</td>
<td>4,127,990,653</td>
<td>29,110</td>
<td>4,627,988,801</td>
<td>1.1211</td>
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<tr>
<td>Johns Creek</td>
<td>25,749</td>
<td>3,810,362,250</td>
<td>24,167</td>
<td>4,181,655,500</td>
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<td>Milton</td>
<td>11,633</td>
<td>1,842,826,890</td>
<td>11,521</td>
<td>2,169,825,176</td>
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<td>Sandy Springs</td>
<td>25,768</td>
<td>6,121,706,410</td>
<td>26,878</td>
<td>6,872,959,403</td>
<td>1.1227</td>
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<tr>
<td>TOTAL NORTH</td>
<td>106,948</td>
<td>19,675,639,733</td>
<td>111,024</td>
<td>22,308,152,941</td>
<td>1.1338</td>
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</tbody>
</table>
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....