



# Understanding Your Fulton County Property Assessment

*Your home is an important investment. Property assessments reflect your home's value and affect your property taxes. We want to help you better understand the property assessment process and your rights and responsibilities.*

## PROPERTY ASSESSMENT BASICS

1. Every Fulton County property is assessed and must be within 10% of Fair Market value, according to Georgia law.
2. In establishing a property's value, many characteristics are considered including:
  - Size of land lot & buildings
  - Age, materials & features
  - Location
  - Sales of comparable properties
3. In addition to visiting properties in the community, the appraisal staff reviews photos of properties, sales data, building permits and more.

## IMPROVING THE ASSESSMENT PROCESS

**We heard your feedback.** Fulton County Government is investing in an improved property assessment process, including new technology, additional staff, and a process review. In the end, you will see:

1. A more timely & efficient process.
2. More accurate & transparent information to help you understand how your property was assessed.
3. A better customer experience.

*FAIR MARKET VALUE – “the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale.” (O.C.G.A. 48-5-2)*

## LOOK FOR NOTICE OF ASSESSMENT

1. You will receive a Notice of Assessment in the mail in late May. It will also be online at [www.fultonassessor.org](http://www.fultonassessor.org).
2. The Notice of Assessment is NOT a bill. You will receive a tax bill later in the year after city, county & school millage rates are set.
3. You may appeal your assessment within 45 days if you do not believe it represents the fair market value of your property.

## YOUR GROWING INVESTMENT

Thanks to a strong job market, quality schools and many amenities, Fulton County is a desirable place to live and work.

Property in Fulton County is becoming more valuable, and many property owners will see this reflected in their assessment.





# Understanding Your Fulton County Property Assessment Notice

PT-306 (revised Jan 2016)

<b>FULTON COUNTY ASSESSORS OFFICE</b> 235 Peachtree St. NE, Suite 1400 Atlanta, GA 30303 (404) 612-6440  FULTON COUNTY PROPERTY OWNER 111 Fulton County Lane Fulton City, GA 30303	<b>Official Tax Matter - 2018 Tax Year</b> <small>This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.</small> <b>Annual Assessment Notice Date: 05/22/2018</b> <b>Last date to file a written appeal: 07/06/2018</b>  <b>***This is not a tax bill - Do not send payment***</b> County property records are available online at: <a href="http://www.fultonassessor.org">www.fultonassessor.org</a>
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**This is not a bill! DO NOT SEND PAYMENT.** You have 45 days after the annual tax assessment notice date to appeal the assessed value of your property. You can file that appeal in person, online, or by mail. **This is not a bill!**

If you do not believe the assessed and/or appraised value represents the fair market value of your property, you must choose one of the appeal methods listed. You can appeal online, by mail or in person.

Please note that this estimate may not reflect all eligible city exemptions.

The amount of your ad valorem tax bill for the year shown above will be based on the Appraised (100%) and Assessed (40%) values specified in BOX 'B' of this notice. You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors. If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

**A**

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$750,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at 235 Peachtree St. NE, Ste 1400, Atlanta and which may be contacted by telephone at: 404-612-6440. Your staff contacts are Williams, Beverly and Tara Parker.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
0000000	00-0000-0000-000-1	1.13	CITY		YES - HF01
<b>Property Description</b>		R1 - Residential Improvement NBHD - 1111			
<b>Property Address</b>		111 FULTON COUNTY LANE			
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
<b>100% Appraised Value</b>		764,600	764,600		
<b>40% Assessed Value</b>		305,840	305,840		
<b>Reasons for Assessment Notice</b>					
Annual Notice-No Change In Fair Market Value					

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's net millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable Value	Previous Millage	Estimated Tax
FULTON OPER		30,000	275,840	.010450	2,882.53
FULTON BONDS			305,840	.000250	76.46
FUL SCHOOL OPER		2,000	303,840	.018483	5,615.87
<b>Total County Tax</b>					<b>8,574.86</b>
CITY			305,840	.004731	1,446.93
Total City Tax					1,446.93
STATE		2,000	303,840	.000000	.00
<b>Total Estimated Tax</b>					<b>10,021.79</b>

Georgia law requires that your property is assessed at Fair Market Value. Assessed value is 40% of the Fair Market Value.

The estimate of taxes provided on the assessment notice does not reflect the current year's millage rates. Although this is not a tax bill, the estimate of taxes is required by Georgia law.

You will receive your 2018 Property Assessment Notice in the mail in late May. It will also be online at [www.fultonassessor.org](http://www.fultonassessor.org)

# APPEALING YOUR PROPERTY ASSESSMENT

If you do not believe your assessment represents fair market value for your property, you may file an appeal with the Board of Assessors.

*Property owners may appeal their appraised value on the basis of...*

VALUE	UNIFORMITY	TAXABILITY	EXEMPTION DENIED	BREACH OR DENIAL OF COVENANT
Assessed value of the property.	Comparison to similar properties in neighborhood.	Whether property is taxable.	Qualified exemption not applied.	Applies to covenants for agricultural properties.

## APPEALS MAY BE FILED:



ONLINE



IN PERSON



BY MAIL

**APPEALS MUST BE FILED WITHIN 45 DAYS OF THE DATE PRINTED ON THE NOTICE OF ASSESSMENT**

## THREE OPTIONS FOR APPEALS

When you file an appeal you may choose:

1. A hearing before a Board of Equalization
2. Non-binding arbitration, for basis of valuation only. (\*fees may apply\*)
3. Hearing Officer (for non-homestead property with fair market value above \$750,000, for basis of value and/or uniformity (\*fees may apply\*))

After your appeal hearing, you will receive a written notice of the decision. You have 30 days to appeal the decision to Superior Court.

## BILLING WHILE APPEAL IS PENDING

The appeals process may take several months and you may receive a temporary tax bill while your appeal is pending.

- You must pay your temporary bill or you will risk additional penalties and fees.
- Properties under appeal are billed at 85% but you may choose to be billed at 100%.
- You will receive a corrected tax bill once the appeal is finalized.

New tools will make it easier to submit appeals online at [www.fultonassessor.org](http://www.fultonassessor.org)

# HOMESTEAD EXEMPTION UPDATE



Homestead exemptions are an important form of property tax relief.

If you had a homestead exemption in place or submitted a new homestead exemption application by the April 2, 2018 deadline, you should see the exemption applied to your 2018 tax bill.

New homestead exemptions were introduced by the General Assembly in 2018. Voters should look for these on the ballot in November 2018.

If adopted by voters, the new homestead exemptions will apply to 2019 property taxes.

## PROPERTY TAX PROCESS AT A GLANCE



1. **Fulton County Tax Assessors appraise your property at Fair Market Value, as required by Georgia law.**

40%

2. **Assessed Value = 40% of Fair Market Value.**



3. **Homestead Exemptions are deducted from Assessed Value to calculate Taxable Value.**

4. **Fulton County, all cities and school systems set their annual millage (tax) rate.**



FULTON COUNTY



YOUR CITY



YOUR SCHOOL SYSTEM



5. **Taxes are calculated and issued by the Tax Commissioner and some cities.**

FULTON COUNTY BOARD OF ASSESSORS

**CALL US AT 404-612-6440 OR VISIT ONE OF OUR FIVE LOCATIONS**

**Peachtree Center North Tower (Main Office)**  
235 Peachtree Street, NE  
Suite 1400  
Atlanta, GA 30303

**Fulton County Government Center**  
141 Pryor Street, Suite 1018  
Atlanta, GA 30303-3487

**Fulton County Customer Service Center at Maxwell Road**  
11575 Maxwell Road  
Alpharetta, GA 30009

**North Fulton Service Center**  
7741 Roswell Road, N. E. – Suite 210  
Atlanta, GA 30350

**South Fulton Service Center**  
5600 Stonewall Tell Road, Suite 224  
College Park, GA 30349

**REVIEW YOUR PROPERTY ONLINE TODAY AT**  
[www.fultonassessor.org](http://www.fultonassessor.org)