

# Fulton County

## 2019 PROPERTY ASSESSMENT

### FACT SHEET



Fulton County's 2019 Property Assessments were issued on Tuesday, June 18, 2019. Fulton County property owners will receive notices in the mail. Notices are also viewable at [www.fultonassessor.org](http://www.fultonassessor.org).

#### 2019 APPEAL DEADLINE IS AUGUST 2

Under Georgia law, all properties must be assessed each year at fair market value. Property owners should carefully review their Notice of Assessment

Property owners who do not believe their 2019 Property Assessment reflects the Fair Market Value may file an appeal by August 2, 2019. Appeals may be submitted online at [www.fultonassessor.org](http://www.fultonassessor.org), by mail or hand-delivered.

#### PENDING APPEALS

Values established at the BOE, Arbitration, Hearing Officer or Superior Court will most likely be frozen for three years. This includes those appeals that were not resolved in time to be reflected on the 2019 assessment notice.

Property owners whose 2018 appeal has not yet been resolved prior to August 2, 2019 may choose to submit a new appeal for their 2019 values.



#### NEW PROPERTY TAX RELIEF IN 2019

In November 2018, Fulton County voters approved **nine new homestead exemptions**, created by the General Assembly. **All homesteaded properties in Fulton County now benefit from at least one of these new exemptions, which were automatically applied to properties with existing homestead exemptions.**

Most of the new homestead exemptions are a form of "floating" exemption, which set a cap on the maximum annual taxable value in any year. **These new homestead exemptions set a base year that is the lowest qualifying value from 2016, 2017 or 2018.**

The new Fulton County Senior Homestead Exemption was applied to properties with an existing 65+ Senior exemption. Qualifying property owners age 65+ who do not have an existing age-based homestead exemption must apply. The annual application deadline is April 1.

#### 2019 NEW HOMESTEAD EXEMPTIONS

- Fulton County Senior Homestead Exemption
- Fulton Schools Floating Homestead Exemption
- City of Atlanta Floating Homestead Exemption
- Atlanta Public Schools Increased Basic Homestead Exemption
- City of Alpharetta Floating Homestead Exemption\*
- City of Roswell Floating Homestead Exemptions\*
- City of Johns Creek Floating Homestead Exemption
- City of Milton Floating Homestead Exemption\*
- City of Mountain Park Floating Homestead Exemption

*\*This city issues its own tax bills. Therefore, city homestead exemptions are not reflected on assessment notices but will be reflected on city tax bills.*

## PROPERTY ASSESSMENT BASICS

Every Fulton County property is assessed and must be within 10% of Fair Market value, according to Georgia law.

Fair Market Value is defined by Georgia law as “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).

In establishing a property’s value, many characteristics are considered including:

- Size of land & buildings
- Age, materials & features
- Location
- Sales of comparable properties

In addition to visiting properties in the community, the appraisal staff reviews photos of properties, sales data, building permits and more.



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## TECHNOLOGY UPGRADES

Since 2017, Fulton County has made significant investments in new technology to enhance the property assessment process.

By viewing their property record online, the property owner can view a great deal of information about their property, including photos, sketches and maps.

Property owners can create a “SmartFile” account, which allows them to submit a correction to the property record, or file an appeal. Property owners can also apply for homestead exemptions online.

## FULTON COUNTY TAX DIGEST

There are 344,140 taxable real estate parcels in Fulton County:

- 321,893 (Residential)
- 22,247 (Commercial & Industrial)

There are 18 taxing jurisdictions in Fulton County:

- Fulton County Government
- Fulton County Schools
- Atlanta Public Schools
- City of Alpharetta
- City of Atlanta
- City of Chattahoochee Hills
- City of College Park
- City of East Point
- City of Fairburn
- City of Hapeville
- City of Johns Creek
- City of Milton
- City of Mountain Park
- City of Palmetto
- City of Roswell
- City of Sandy Springs
- City of South Fulton
- City of Union City

## CONTACT THE FULTON COUNTY BOARD OF ASSESSORS

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