



# Understanding Your Fulton County Property Assessment Notice

Dear Fulton County Property Owner:

Enclosed you will find your 2019 Property Assessment Notice. The guide below is intended to help you better understand your notice. You will also see a glossary of terms on the back of this sheet.

We encourage you to visit our website at [www.fultonassessor.org](http://www.fultonassessor.org). There you can view this notice, learn more about the assessment process and file an appeal if you disagree with the Current Year Fair Market Value of your property.

**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 this assessment notice.**

**THIS IS NOT A BILL.  
DO NOT SEND PAYMENT.**

You have 45 days after the assessment notice date to appeal the appraised value of your property. You can file the appeal in person, online, or by mail.  
This is not a bill!

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

The estimate of taxes 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.

If you elect to file an appeal on your property, you must choose one of the appeal methods listed. Fees apply for appeals to Arbitration and Hearing Officer.

If a new homestead exemption application was submitted prior to April 1, 2019 and it is not reflected on this notice, it will be reflected on the tax bill. In addition, some city homestead exemptions may not be reflected on this notice.

ANNUAL NOTICE OF ASSESSMENT PT-306 (revised May 2018)

<p><b>FULTON COUNTY ASSESSORS OFFICE</b> 235 Peachtree St. NE, Suite 1400 Atlanta, GA 30303 (404) 612-6440</p> <p>FULTON COUNTY PROPERTY OWNER 111 FULTON COUNTY LANE ATLANTA GA 30303</p>	<p><b>Official Tax Matter - 2019 Tax Year</b> <small>This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.</small></p> <p><b>Annual Assessment Notice Date: 06/18/2019</b> <b>Last date to file a written appeal: 08/02/2019</b></p> <p><b>***This is not a tax bill - Do not send payment***</b></p> <p>County property records are available online at: <a href="http://www.fultonassessor.org">www.fultonassessor.org</a></p>
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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 \$500,000)

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. 1200, Atlanta and which may be contacted by telephone at: 404-612-6440. Your staff contact is James Smith.

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
1000001	01-0000-0000-000-1	.53	CITY		YES - HF01
<b>Property Description</b>		R1 - Residential Improvement NBHD - 11111			
<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>			550,900	555,300	
<b>40% Assessed Value</b>			220,360	222,120	

**Reasons for Assessment Notice**

Value adjusted to reflect current market or uniformity  
Assessor's record updated for property characteristics

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	192,120	.010380	1,994.21
FULTON BONDS			222,120	.000250	55.53
FUL SCHOOL OPER		2,000	220,120	.018546	4,082.35
<b>Total County Tax</b>					<b>6,132.09</b>
CITY OPER			222,120	.005205	1,156.13
CITY BONDS			222,120	.000250	55.53
Total City Tax					1,211.66
STATE		2,000	220,120	.000000	.00
<b>Total Estimated Tax</b>					<b>7,343.75</b>

**C**

# PROPERTY ASSESSMENT NOTICE

## GLOSSARY OF TERMS

*The following is an explanation of the terminology used on your property assessment notice.*

**PROPERTY OWNER** – This is the owner on record with the Fulton County Board of Assessors’ Office as of January 1, 2019. If you purchased this property after January 1, it will be reflected on the 2020 notice of assessment.

**ANNUAL ASSESSMENT NOTICE DATE** – The date that 2019 notices were mailed and posted at [www.fultonassessor.org](http://www.fultonassessor.org).

**LAST DATE TO FILE A WRITTEN APPEAL**— From the date of issuance of your 2019 assessment notice, property owners have 45 days to file an appeal if you do not believe your appraised value represents fair market value. You may file an appeal online, in person, or by mail.

**PROPERTY ID NUMBER** – Your property’s unique identification number. You may use this number to search for your property at [www.fultonassessor.org](http://www.fultonassessor.org). This number is also referred to as the parcel identification number.

**TAX DISTRICT** – This refers to the city within Fulton County where your property is located.

**COVENANT YEAR** – If you have been approved for your property to be in a designated covenant, the beginning year of the covenant will appear in this field.

**HOMESTEAD** – You will see a code in this box if a homestead exemption is in place for your property.

**PROPERTY DESCRIPTION** – This field describes the type of property ( commercial, residential, etc.). The neighborhood code (NBHD) is also listed in this section. Neighborhoods are defined as generally similar properties in relatively close proximity.

**PROPERTY ADDRESS** – This is the physical address of the property.

**100% APPRAISED VALUE** – Also known as Fair Market Value. 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)

**40% ASSESSED VALUE** – This value represents 40% of Fair Market Value and is used for tax calculation purposes.

**REASONS FOR ASSESSMENT NOTICE** – This is the reason(s) for the change in value for the property. If no change was made, this section will say “No Change In Fair Market Value.”

**TAXING AUTHORITY** – The city, county, and school system that levy property taxes for your specific property.

**OTHER EXEMPTIONS** – In addition to homestead exemptions, some properties have other special exemptions.

**HOMESTEAD EXEMPTION** – The amount of your various homestead exemptions. Please note that some homestead exemptions will not be listed on your assessment notice if your city issues property tax bills.

**NET TAXABLE VALUE** – This represents the portion of your property’s value that is subject to property taxes (after homestead and other exemptions are subtracted).

**PREVIOUS MILLAGE** – The millage rate is a tax rate expressed as mills per dollar. For example, a rate of 10 mills per dollar equates to \$1 per \$100 or \$10 per \$1,000. Note that Georgia law requires that the rate on your notice is the millage rate for the previous tax year. The current year’s millage rates are not set until after property assessments are issued.

**ESTIMATED TAX** – According to Georgia law, the notice of assessment must include an estimate of tax. This estimate reflects last year’s millage rates. These rates are subject to change each year.