

# BOARD OF ASSESSORS

Fulton County Government Center  
141 Pryor Street, S.W.; Suite 2052  
Atlanta, Georgia 30303

## Board Members

E. Gayle Barnett, Chair  
Rick A. Kenny, Vice-Chair  
Salma H. Ahmed  
Bill G. Huff, Jr.  
Donald Johnson



**Burt Manning**  
*Chief Appraiser*

**Tony L. George**  
*Assistant Chief Appraiser*

## MEMO:

DATE: March 9, 2009  
TO: Zachary Williams  
FROM: Burt Manning, Chief Appraiser  
RE: Monthly Tax Report

Working 2008 appeals is our main focus as we prepare to submit the 2008 Tax Digest. The attached spreadsheets detail the remaining 7,749 appeals with a value in dispute of \$3,037,316,560 which is 5.04% of our digest. While eventually we need to complete all appeals, our goal right now is to submit the digest, which requires a value in dispute of less than 3%.

The new year brought several challenges, such as Homestead Exemption changes and valuation of properties during an economic downturn, etc. We are receiving Taxpayer Returns of Value (TPA's) and will continue to accept these through close of Business on April 1<sup>st</sup>. We have run newspaper advertisements, appeared on FGTV and a letter is being mailed to all Fulton County residential property owners this week to inform our citizens about the changes to the Homestead Laws.

In addition, we held three public seminars to discuss changes in Homestead exemptions as well as meetings at seven senior centers. In addition to discussing Homestead laws and qualifications, we had staff available to meet with individuals and accept applications at each presentation.

FULTON COUNTY  
 BOARD OF ASSESSORS  
 2008 DIGEST APPEAL SUMMARY  
 MARCH 3, 2009

BY HEARING TYPE COUNT						
CITY	BOARD OF ASSESSORS	BOARD OF EQUALIZATION	ASSESSMENT NOTICES	ARBITRATION	SUPERIOR COURT	GRAND TOTAL
ALPHARETTA	22	582	2	1	3	610
ATLANTA	163	3,586	31	35	56	3,871
CHATAHOOCHEE HILL	1	90	1			92
COLLEGE PARK	3	90				93
EAST POINT	11	272			1	284
FAIRBURN	1	94	1	1		97
HAPEVILLE	1	132			1	134
JOHNS CREEK	34	408	7	1	2	452
MILTON	6	196	229	1		432
MOUNTAIN PARK		2	1			3
PALMETTO	2	45				47
ROSWELL	14	772	21	5	5	817
SANDY SPRINGS	17	485	3	2	12	519
UNINCORPORATED	34	405	677	10	2	1,128
UNION CITY	49	93	28	1		171
<b>GRAND TOTAL</b>	<b>358</b>	<b>7,252</b>	<b>1,001</b>	<b>66</b>	<b>83</b>	<b>8,750</b>

HEARING TYPE VALUE IN DISPUTE						
CITY	BOARD OF ASSESSORS	BOARD OF EQUALIZATION	ASSESSMENT NOTICES	ARBITRATION	SUPERIOR COURT	GRAND TOTAL
ALPHARETTA	16,101,000	390,541,360	83,560	92,000	3,889,760	410,707,680
ATLANTA	125,755,780	1,198,203,120	2,283,706	6,847,790	57,131,770	1,390,222,166
CHATAHOOCHEE HILL	203,840	4,457,740	15,120			4,676,700
COLLEGE PARK	207,720	26,895,080				27,102,800
EAST POINT	8,931,530	61,385,120			243,960	70,560,610
FAIRBURN	1,035,960	17,777,710	15,000	29,600		18,858,270
HAPEVILLE	24,840	23,637,370	652,040	327,480	889,180	23,664,450
JOHNS CREEK	8,395,160	117,974,870	11,291,080	40,160		128,238,670
MILTON	1,807,280	74,185,550				87,324,070
MOUNTAIN PARK		71,600	(53,360)			18,240
PALMETTO	127,680	6,406,290				6,533,970
ROSWELL	9,877,320	273,961,080	320,360	1,763,640	4,871,480	290,993,880
SANDY SPRINGS	52,389,840	319,000,890	59,600	272,360	11,053,950	382,776,640
UNINCORPORATED	22,375,210	139,643,940	6,851,440	3,760,280	383,200	173,014,070
UNION CITY	20,029,450	23,997,600	2,775,240		715,840	47,218,130
<b>GRAND TOTAL</b>	<b>267,262,670</b>	<b>2,677,739,260</b>	<b>24,293,786</b>	<b>13,133,370</b>	<b>78,181,380</b>	<b>3,061,610,346</b>

TOTAL VALUE IN DISPUTE BY CITY			
CITY	GROSS DIGEST	GRAND TOTAL	% VALUE IN DISPUTE
ALPHARETTA	5,192,305,034	410,707,680	7.91%
ATLANTA	26,932,317,370	1,390,222,166	5.16%
CHATAHOOCHEE HILL	187,281,166	4,676,700	2.50%
COLLEGE PARK	604,400,621	27,102,800	4.48%
EAST POINT	1,224,169,265	70,560,610	5.76%
FAIRBURN	719,117,177	18,858,270	2.62%
HAPEVILLE	355,658,050	23,664,450	6.65%
JOHNS CREEK	4,517,930,986	128,238,670	2.84%
MILTON	2,251,980,964	87,324,070	3.88%
MOUNTAIN PARK	22,437,105	18,240	0.08%
PALMETTO	130,738,371	6,533,970	5.00%
ROSWELL	5,064,418,728	290,993,880	5.74%
SANDY SPRINGS	7,605,366,070	382,776,640	5.03%
UNINCORPORATED	4,868,714,597	173,014,070	3.55%
UNION CITY	667,925,526	47,218,130	7.07%
<b>GRAND TOTAL</b>	<b>60,344,761,030</b>	<b>3,061,610,346</b>	<b>5.07%</b>

FULTON COUNTY  
 BOARD OF ASSESSORS  
 2008 DIGEST APPEAL SUMMARY  
 MARCH 3, 2009

CITY	PROPERTY CLASS COUNT					GRAND TOTAL
	AGRICULTURAL	COMMERCIAL	EXEMPT	INDUSTRIAL	RESIDENTIAL	
ALPHARETTA	1	451		27	131	610
ATLANTA		2,231	7	401	1,232	3,871
CHATTAHOOCHEE HILL		1			91	92
COLLEGE PARK		77		12	4	93
EAST POINT		157	1	46	80	284
FAIRBURN		54		30	13	97
Hapeville		84		7	43	134
JOHNS CREEK		168		2	282	452
MILTON		84		3	345	432
MOUNTAIN PARK					3	3
PALMETTO		36		10	47	93
ROSWELL		449		31	337	817
SANDY SPRINGS		383			136	519
UNINCORPORATED		181	1	163	783	1,128
UNION CITY		81		10	80	171
<b>GRAND TOTAL</b>	<b>1</b>	<b>4,437</b>	<b>9</b>	<b>742</b>	<b>3,561</b>	<b>8,750</b>

CITY	PROPERTY CLASS VALUE IN DISPUTE					GRAND TOTAL
	AGRICULTURAL	COMMERCIAL	EXEMPT	INDUSTRIAL	RESIDENTIAL	
ALPHARETTA	1,731,800	385,625,080		19,592,640	3,758,160	410,707,680
ATLANTA		1,195,689,160	702,200	111,388,970	82,441,836	1,390,222,166
CHATTAHOOCHEE HILL		14,920			4,661,780	4,676,700
COLLEGE PARK		22,676,640		3,997,480	428,680	27,102,800
EAST POINT		49,778,750	46,880	19,233,040	1,501,940	70,560,610
FAIRBURN		12,400,510		6,251,200	206,560	18,858,270
Hapeville		21,907,960		1,271,600	484,890	23,664,450
JOHNS CREEK		110,331,860		1,806,360	16,700,450	128,238,670
MILTON		65,855,980		959,320	20,508,770	87,324,070
MOUNTAIN PARK					18,240	18,240
PALMETTO		5,110,680		1,362,290	61,000	6,533,970
ROSWELL		265,538,660		11,231,170	13,924,050	290,693,880
SANDY SPRINGS		374,300,670			8,475,970	382,776,640
UNINCORPORATED		82,174,660	13,600	78,683,440	12,142,370	173,014,070
UNION CITY		28,646,810		15,022,360	3,548,960	47,218,130
<b>GRAND TOTAL</b>	<b>1,731,800</b>	<b>2,620,052,340</b>	<b>762,680</b>	<b>270,799,870</b>	<b>168,263,666</b>	<b>3,061,610,346</b>



## INTER-OFFICE MEMORANDUM

**TO:** Zachary Williams, County Manager  
**FROM:** Patrice Howell, Director, Boards of Equalization  
**DATE:** March 4, 2009  
**RE:** Boards of Equalization Update

**Date Submitted:** March 4, 2009

**Requested Date for Action:** March 18, 2009

**Purpose:** To provide the Board of Commissioners with an overview of activity managed by the Boards of Equalization.

**Discussion:** The Fulton County Board of Commissioners has requested the Boards of Equalization to provide estimated figures on the disposition of appeals. The BOE Activity Report reflects board activity.

**Impact:** To provide insight into the pivotal role the Boards of Equalization play in assisting Fulton County taxpayers in the appeals process on disputed valuations.

## BOARDS OF EQUALIZATION

The Board of Equalization disposed of 696 appeals in February.

### 2008 Appeals

We have received 10,982 Tax Year 2008 appeals and have finalized 4,799.

### 2007 Appeals

We have received 8,441, Tax Year 2007 appeals and have finalized 8,377.

### 2009 CUMULATIVE CERTIFICATION

Date of Report 3/2/2009

Appeal Year	Appeals Certified	Cases Resolved	% Resolved	Outstanding Appeals
2007 Tax Year	8,441	8,377	99	64
2008 Tax Year	10,982	4,799	44	6,183
<b>TOTAL</b>	19,423	13,176	70	6,247

### 2009 CUMULATIVE VALUE

Date of Report 3/2/2009

Appeal Year	BTA Notice Value	BTA Value In Dispute	BOE Change (Value Lost)
2007 Tax Year	14,519,251,506	1,701,255,030	1,472,150,032
2008 Tax Year	21,959,569,785	3,190,219,170	793,434,753
<b>TOTAL</b>	36,478,821,291	4,891,474,200	2,265,584,785