



# FULTON COUNTY TAXPAYERS ASSOCIATION

*Non-Profit Advocate Of Lower Property Taxes In Atlanta/Fulton*

April 2006

## Helping You Decide Whether To Appeal Your Latest Reassessment!

In a few days, you will be receiving your latest Notice of Reassessment. Given the problems of the Board of Assessors – as detailed in the recent audit – every homeowner should carefully review his/her Notice of Reassessment

Your Assessment – multiplied by the tax millage – determines your Property Tax. Therefore, the accuracy of your Property Assessment directly affects your Property Tax. According to a study by the highly-respected management consultants, Bain & Company, "Increases in property taxes – both recently and over the long term – have been driven primarily by increases in property value appraisals." Last year, 68.9% of all homeowners in Fulton County had increases up to 20%, while 30.5% of all homeowners had increases of over 20%, including 7.9% with increases over 50%.

The following information is based on careful research and years of experience in helping FCTA members appeal their reassessments.

### Have You Applied For All Available Exemptions?

If you live on your property and it is your principal residence, you are entitled to a Homestead Exemption which – if you don't have one - must be applied for before June 1st. If you are 62 years of age or older and your income meets certain requirements or if you are a disabled veteran, you may qualify for additional exemptions. You must apply in person at the Fulton County Tax Assessors Office at 141 Pryor St., Atlanta, North Annex, 7741 Roswell Road or

South Annex, 5600 Stonewall Tell Road, College Park.

### What Are The Grounds For Appeal?

- **Value:** If your reassessed value is greater than the fair market value of your home, you have grounds for appeal.
- **Uniformity:** If your reassessed value is greater than the assessment of other comparable homes on your street. Do not base your appeal on a single comparable, but on a multiplicity of comparables.
- **Taxability:** If your home is exempt from taxation or you are entitled to a Homestead Exemption for which you applied but did not receive.

### How Are "Value" and "Uniformity" Determined?

#### Market Analysis Of Comparable Homes:

Obtain a market analysis of comparable homes recently sold in your neighborhood from a local real estate agent or The Street Index & Sales Books at the offices of the Board of Assessors, your local library or on-line at [www.fultonassessor.org](http://www.fultonassessor.org)

**A Recent Property Appraisal:** This, together with your closing statement, is a good option for those who have recently purchased or refinanced a home.

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## Fulton County Taxpayers Association

309 E Paces Ferry Road, NE, Suite 607

Atlanta, Georgia 30305

Phone: (404) 869-6066 • Fax: (404) 869-6101

**Email: [fcta@bellsouth.net](mailto:fcta@bellsouth.net)**

**Website: [www.fcta.us](http://www.fcta.us)**

# The Importance Of Reviewing Your Property Card

The Property Card is a printout of information, in the tax assessors' computer, on every taxpayer's home. You can obtain a copy of your Property Card – without charge - at the Fulton County Government Center, 141 Pryor Street, Atlanta 30303. That information is the basis of your assessment. If the information is wrong, your assessment may be wrong. According to John Cunningham, the former Chief Appraiser of Fulton County, "The square footage of most homes – as reported on the Property Cards – is questionable." Apart from the square footage of your home, verify the size of your land site, the year of the construction, quality of construction (brick or wood finish), the number and type of rooms, etc. An unfinished basement should not be included in the overall square footage of a home.

## Photographs Are Helpful!

If similar size homes on your street are assessed at a significantly lower assessment, make certain of the square foot comparisons by checking your Property Card and those of your neighbors. Take photographs, preferably 8"X10" with the exact address, lot size and home square footage of each comparable home.

If major repair work is needed, inside and outside your home, take photographs! If there is flooding or your land slopes sharply, take photographs! If your land site is irregular in shape, take photographs!

## If You Decide To Appeal:

You have 45 days from the date of the Reassessment Notice to file an appeal. The letter of appeal could be brief but it should be sent certified mail (return receipt requested) to the Fulton County Board of Assessors, 141 Pryor St., SW, Atlanta, Georgia 30303. If you decide to file an appeal, be sure to include the Tax Parcel ID Number, the property address and the signature of each owner of the home.

While the appeal letter may be brief, it should be followed by a detailed letter to the Board of Assessors setting out all of your appeal points and attaching copies of your evidence. In your letter, request an appointment to meet with the Tax Assessor to review your appeal. Eventually, you will receive a written response that they have either made no changes and your appeal has been

forwarded to the Board of Equalization or they propose an adjusted assessment. If the former, you will be notified in writing of your hearing date with the Board of Equalization; if the latter, you must decide whether to accept the adjusted assessment. If you decide to reject the adjusted assessment and continue your appeal, you must file a second appeal notice within 21 days of the date on your Notice of Change. After you have filed a second appeal, you will be notified of your hearing before the Board of Equalization. Bear in mind that because of the volume of appeals, nine months to a year is not an unusual waiting time.

## Hearing Before A Board of Equalization

You will be notified in writing of your hearing date and time before the Board of Equalization, 115 Martin Luther King Drive, Suite 200. It often takes six months or more to set a review date for this hearing. The three members of each Board of Equalization are chosen by the Fulton County Grand Jury, without special qualifications in real estate appraisal. Keep in mind that the Fulton County Tax Assessors will have a staff appraiser at the hearing and the staff appraiser will have a photograph of the front of your home. This is why your photographs are important. If the Board of Equalization approves of a reduction in your assessment, such a reduction is "locked-in" by law for three years.

## If The Board of Equalization Turns You Down, What Is The Next Step?

You could try again next year or appeal the decision to the Fulton County Superior Court. If you appeal the decision to the Superior Court, you will best be served with a competent lawyer. However, given the cost of a competent attorney, the amount you are claiming – together with the evidence supporting your claim – must be such as to justify the legal costs.

## What Services Are Offered By The FCTA?

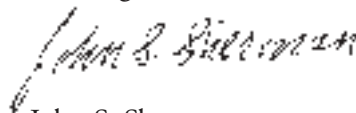
With a professional staff of six Licensed Residential Appraisers, the FCTA offers a unique service of comparing your assessment with the assessments of other homeowners in your neighborhood, taking into consideration the lot sizes, the square footage of each home, quality of construction, etc. For a fee of \$150, FCTA members will receive a written report advising whether you have – or do not have – specific grounds for appeal. Because of the 45-day time limit set by law from the date of the Notice of Assessment, any request for this service should be acted upon without delay.

If one of our professional, Licensed Residential Appraisers advises that you have specific grounds for appeal, the records indicate an 82% chance of a successful appeal.

Many homeowners cannot appear in downtown Atlanta to appeal, while other homeowners prefer to be represented by a professional Licensed Residential Appraiser. The FCTA offers its members an Appeal Service by a professional, Licensed Residential Appraiser – for an additional fee. Feel free to ask about our Appeal Service.

**It is in your best interests to carefully review your latest Notice of Reassessment and, if it is higher than fair market value or higher than comparable size homes in your neighborhood, you should file an appeal within 45 days of the date of the Notice.**

Kind regards,



John S. Sherman  
President

# FCTA New Membership Month

**April is the FCTA New Membership Month! It is in the best interest of your neighbors and friends to join the FCTA for these reasons:**

- **The FCTA** is "**The Watchdog**" of the taxpayers.
- **The FCTA** – established in 1992 – has helped thousands of taxpayers with their assessment appeals.
- **The FCTA** has successfully lobbied to reduce the millage of the City of Atlanta, Fulton County and the Public Schools to "revenue neutral."
- **The FCTA** has persuaded Rep. Ed Lindsey and House Majority Leader Jerry Keen to introduce House Resolution 162 capping the assessments.
- **The FCTA** has taken legal action to remove the Fulton County Board of Assessors, while House Bill 1187 – suggested by the FCTA – would make the Board of Assessors – and staff – accountable to the County Manager.
- **The FCTA** – through a flood of emails from its members – persuaded Governor Perdue to rescind his proposal to eliminate the State Homestead Exemption Credits of \$10,000 per year per homeowner.
- **The FCTA** saved the average homeowner \$1258 in 2005!

**If your neighbors and friends would like complimentary copies of the FCTA Newsletter, send us their names and addresses and we would be pleased to mail them the April Newsletter.**

## Note:

Members who are not receiving our emails, please email us your current email address to [fcta@bellsouth.net](mailto:fcta@bellsouth.net)

*Please detach here*

Save money on your property tax by joining the FTCA, with the advantage of a Professional Appraiser appealing your reassessment.

## Join the Fight to Bring Better Government to Atlanta and Fulton County!

For those who have not joined, I enclose my annual membership of:

\$50 Family\_\_\_ \$100 Patron\_\_\_ \$200 Corporate Member\_\_\_ \$500 Corporate Sponsor\_\_\_

\$1000 Corporate Champion\_\_\_

I enclose a contribution of \$50\_\_\_ \$100\_\_\_ Other\_\_\_

If you prefer, you can charge your membership or a donation on-line at [www.fcta.us](http://www.fcta.us)

Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Email \_\_\_\_\_