



FULTON COUNTY TAXPAYERS FOUNDATION

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July 2007

The Fulton County Chief Appraiser Offers “Tips For Property Owners”

Burt Manning is the Chief Appraiser of the Fulton County Board of Assessors. He is a highly-respected appraiser and assessment administrator with over thirty five years experience. During his career he has worked for six Georgia counties, serving as Chief Appraiser for five. He holds an Appraiser IV Certification from the Georgia Department of Revenue, a Georgia Certified General Real Estate Appraisers License and is a Past President of the Georgia Association of Assessing Officials.

In addition, Burt Manning has served as Instructor of numerous courses in Appraisal Fundamentals and Assessment Administration for the Society of Real Estate Appraisers, the International Association of Assessment Officers, and the Georgia Department of Revenue.

What Has Board of Assessors Accomplished During Its First Year?

In July, the “new” Fulton County Board of Assessors completes its first year. In June 2006, five new members (Salma Ahmed, Gayle Barnett, Bill Huff, Jr., Don Johnson and Rick Kenny) were appointed to the Board and that summer they hired a new management team (Chief Appraiser Burt Manning and Assistant Chief Appraiser Tony George). In response to the August 2005 audit of the previous Board of

Assessors, Burt Manning immediately began a huge restructuring and closer oversight of the Department.

Over the past year, through hiring, firing, promotions, training and restructuring, the professionalism of the staff has been increased with emphasis placed on customer service and responsiveness. In addition, new related data base CAMA (computer assisted mass appraisal) software has been installed replacing a workable, but cumbersome, 1980’s system. In conjunction with new aerial photography and improved mapping technology, the Department is ready to face the challenges of the 21st century.

A Quality Control Division has been created which not only serves to insure uniformity of assessment (both practices and values), but will serve in a research and development capacity. This Division will provide an opportunity to research and analyze the current real estate market and prepare for next year’s revaluation while the Appraisal Divisions are resolving current year appeals. This is a first for mass appraisal offices, where, in the past, all efforts have been concentrated on the current year, resulting in a rush to complete the next year’s Tax Digest, often at the last minute.

In the last year, the Fulton County Board of Assessors has begun a significant turnaround.

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Fulton County

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“Tips For Property Owners” By Burt Manning

I have written these “Tips For Property Owners” upon the request of the Fulton County Taxpayers Foundation.

- 1. Check Your Home’s Characteristics:** Taxpayers are urged to review their property record card to make sure the physical data is correct. Is the acreage correct? Is the year of construction correct? Is the square footage correct? Are the number and types of rooms correct? If there are any discrepancies, feel free to call me at (404) 730-6430 or visit one of the four offices of the Board of Assessors, i.e., North Government Center, South Government Center, Willis Park Center and the Fulton County Government Center at 141 Pryor Street. The website of the Board of Assessors is www.fultonassessor.org.
- 2. Homestead Exemption:** Do you have an exemption on your owner occupied dwelling, and, if appropriate, do you have all exemptions to which you are entitled? If you live on your property and it is your principal residence, you are entitled to a Homestead Exemption. However, you must apply for a Homestead Exemption. 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 one of the four offices of the Board of Assessors. The current year deadline is March 1st.
- 3. Your Home’s Condition As Of January 1st:** Does your property suffer from un-repaired storm or fire damage? Is major repair work needed, inside and out? Does your land and/or basement flood after a storm? Now is the time to document the problems with your property. Take pictures, get letters and prove your case.
- 4. Compare Value Of Your Home With Similar Neighboring Homes:** Again, check the website, fultonassessor.org, for values of similar properties, using a unit of comparison such as \$ per square foot of living area. If similar size homes on similar size lots are assessed at lower value, list these homes and call this to my attention.
- 5. If Your Home Is Subject To External Obsolescence, File An Appeal:** A property owner can open the appeal process by filing a value return with the Board of Assessors Office between January 2nd and April 1st each year.

If you have any questions whatsoever, feel free to call me!

Burt Manning, Chief Appraiser, Fulton County

An Alternative To The Property Tax!

At the end of the legislative session in April of this year, House Speaker Glenn Richardson proposed a constitutional amendment to eliminate property taxes in favor of a flat 5.75% income tax and a 5.75% tax on goods and professional services. The Resolution was co-sponsored by Speaker Pro Temp, Rep. Mark Burkhalter and the Chairman of the House Ways & Means Committee, Rep. Larry O'Neal.

In recent weeks, Speaker Richardson has proposed a reduction of the income tax and the sales tax to 4%. In speaking to one of the co-sponsors of the Resolution, Rep. Larry O'Neal, Chairman of the House Ways & Means Committee, Chairman O'Neal informed me that "We are still preparing our data which will be available shortly. I fully realize that this is a radical change which has never been adopted by any other state."

Here are a few questions of concern to every city, county and school board in the State of Georgia:

1. Will 4% income tax and 4% sales tax yield adequate revenues for cities, counties and school districts?
2. When a recession occurs, how will the shortfall be compensated?
3. Is the loss of local control over taxation beneficial or detrimental to the taxpayers?
4. Locked in at 4% income tax and 4% sales tax, will there be sufficient revenue in future years to provide for the need for more schools, more police, and the annual cost of living increases of cities, counties and school districts?
5. Why has this alternative to property taxes not been adopted by any other State?

There is no question of a doubt that to judge this Resolution fairly will require an independent feasibility study and a series of hearings to answer the many questions that are arising.



A Heartfelt Tribute

On May 28th, my beloved wife, Doris, passed away unexpectedly at Piedmont Hospital of sepsis complicated by pneumonia. We were happily married for 58 years.

Doris proof-read each of my papers. In addition, she consistently made constructive comments and suggestions which improved the final drafts. She was my confidant who shared my passion to serve the community.

In the depth of my grief, I was planning to resign as President of the Fulton County Taxpayers Foundation. However, it was Doris who encouraged me from her hospital bed to continue my work with the Foundation, and I will do so.

Doris will be sorely missed. I will always love her.

John S. Sherman

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