



Fulton County Taxpayers Foundation

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

Property Tax Appeals

Best Practices
February 2010

Advocacy and Education

A stylized, grayscale illustration of a city skyline with various skyscrapers and buildings, overlaid on a road with white lane markings that recedes into the distance.

**Would YOU Like to
Pay Less Property
Taxes This Year?**



Fulton County Board of Assessors
 141 Pryor Street, S.W., Suite 1047B
 Atlanta, Ga 30303
 (404) 612-6440

Date _____

REAL ESTATE PROPERTY TAX RETURN

Parcel Identification	Situs Address	Alternate Key	Class/Strata	Tax District	Year
Owner Name(s)					
Owner Address					
Lot/Block/Acres	Deed Date	Book Page			
Land Value	Building Value	Fair Market Value			

Listed above is the fair market value used for your property for the previous year. If you have indicated a change in value in the space provided below, the Board of Assessors will perform a review. If your value is not accepted by the Board of Assessors an assessment notice will be mailed to you after the tax return deadline giving you details of the appeal process and how to proceed.

OATH OF TAXPAYER: Georgia Law O.C.G.A. Section 48-5-19. "I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of the property that I own in my own right, or have control of, either as agent, executor, administrator, or otherwise; and that making said return, for the purpose of being taxed thereon, I have not attempted, either by transferring my property to another by any other means, to evade the laws governing taxation in this state. I do further swear that making said return I have done so by estimating that true worth and value of every species of property contained therein."

Owner's Estimate of Fair Market Value as of January 1st _____ \$
 Taxpayer Assessment (TPA) _____ ➔

HOME PHONE _____
 WORK PHONE _____

TAXPAYER SIGNATURE _____ DATE _____
 STAFF SIGNATURE _____ DATE _____

Complete this portion only if filing Homestead Exemption

HOME PHONE _____ WORK PHONE _____
 Owner Social Security Number _____ Spouse Social Security Number _____
 Legal state of residence _____ Are you claiming homestead on any other property? _____
 Vehicle registered in _____ County, Tag #(s) _____ Date of Birth _____
 Signature _____ Date _____

Fraudulent claims of exemption: O.C.G.A. 48-5-51 states that if any person makes any false or fraudulent claim for exemption under the the provisions of sections 48-5-44 to 48-5-50, exempting the homestead for taxation, or makes any false statement or false representation of a material fact of such claim; or any person who knowingly assists another in the preparation of any such false or fraudulent claim, or enters into any collusion with another by the execution of a fictitious deed, deed of trust, mortgage, or otherwise shall be guilty of a misdemeanor. In addition, property shall be taxed in an amount double the tax otherwise to be paid.

In accordance with the provisions of the state constitution and laws of this state authorizing homestead exemption, I hereby make application for tax exemption on the above property. I, the undersigned, do solemnly swear that the statements made in support of this application are true and correct, that I am the bona fide owner of the property described in this application; that I truly occupied same on January 1 of this year as a legal resident of Fulton County, or City of Atlanta and the real property above was owned and occupied by me as a permanent residence and homestead. I further swear that this is not a false or fraudulent claim contrary to the laws providing for same and neither I nor my spouse claim any other homestead.

OFFICE USE ONLY
 STAFF NAME _____ HOMESTEAD CODE ATL _____
 HOMESTEAD CODE FUL _____

The Standard & Poor's/Case-Shiller Home Price Indices, shows a 53.2% decline in housing prices in the Atlanta region from 2007 through 2009. During this same period, the assessed value of homes in the Atlanta region declined only 4%! The result, according to a recent five-part series in the AJC, is that "7 out of 10 properties are over-assessed."

**Home owners are being ripped-off!
We can provide tips to survive this year's tax assessments!
To get started.....**

STEP 1 "What can I do now?"

Fill out and return to the Board of Assessors, 141 Pryor Street, SW, Atlanta, GA 30303, the TPA form in this Newsletter. You should indicate the value of your property, sign the form, and send it by certified mail, return-receipt requested. Not sure what value to declare? Take advantage of our assessment promotion, offering Current Members property assessments for \$35.00 per property. New members receive a complimentary property assessment. If you refer a new member, YOU will receive 20% off your appeal representation fee! After April 1st, the cost of an early determination workup is \$150.00!

The value of your property should be based on market value determined by recent sales. Recent sales may be available from your neighborhood Realtor or on-line, www.fultonassessor.org. If your value is rejected, the county will notify you by sending the required Notice of Reassessment.

STEP 2 "What happens after I file my TPA?"

During the summer months (June-August) of each year, each property owner will receive a Notice of Reassessment. *You may not receive a Notice of Assessment unless you file a TPA form.* The letter will indicate what value the county has assigned to your property and last year's value. *You have 45 days to alert the county of your intentions to appeal.* A template for this letter can be found on our How to Appeal page on our website (www.fctf.org). Call or send a copy of your assessment letter to start your appeal with the FCTF!

"What else should I know about property appeals?"

The process takes 8-12 calendar months to complete. While there are many ways that a Taxpayer can appeal their property taxes, the Foundation and its colleagues feel that having appeals heard at the Board of Equalization allows for more negotiation. Out of all the cases the Foundation assists, 94% have resulted in a reduction.

Is The State Legislature Considering Property Tax Reform?

Senator Chip Rogers is the Majority Leader of the Senate. He serves as Chairman of the Property Tax & Appeal Committee. Senator Rogers feels that the present property tax system is unfair. "We'd like to have year-round appeals, with automatic notices of assessment to every property owner every year, guaranteeing the right to appeal. Furthermore, when you purchase a property in an arms length transaction, the price of the property should be the established value for the next taxing period."

We agree! Show support for property tax appeal reform by calling or sending an email to Senator Rogers.

State Senator Chip Rogers

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Atlanta, Georgia 30334

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**Fulton County
Taxpayers Foundation**

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Get the reduction you deserve!

The Taxpayers Foundation Offers To Appeal Your Reassessment At The Lowest, Tax-Deductible Fee, Boasting Success at 94%!

Notices of Reassessment will be mailed to the 300,000 property owners in Fulton County. If you feel that your reassessment is higher than comparable homes on your street, or if you feel that your commercial property is over-assessed, call us! You have 45 days from the date of the Notice of Reassessment to file an appeal. Keep in mind that any reduction in your assessment, resulting from an appeal, is "locked-in" for three years.

With four Certified Appraisers on our staff and boasting a high success rate, the non-profit Taxpayers Foundation offers to appeal your reassessment at the lowest, tax-deductible cost available. *The Foundation does not charge a percentage of taxes saved!*

The advantages of being represented by the Taxpayers Foundation are Professionalism, Convenience and Cost-Effective.

Professionalism: Each of our Appraisers is a highly-experienced Certified Appraiser, with thousands of hours of case experience.

Convenience: Why go to the Tax Assessor's Office for a copy of your Property Record Card and spend half a day in downtown Atlanta to attend the Board of Equalization hearing when the Taxpayers Foundation could represent you for a nominal fee?

Cost-Effectiveness: We are a non-profit and our fees reflect that. In addition, our fees are tax-deductible.

Are YOU eligible for a reduction this year?

Join TODAY and your workup is FREE!
OFFERS END MARCH 1st! (new members only)

Already a Member? Refer a New Member, get 20% off your appeal fee!

Yes! I would like a property assessment!

I am a current member and would like assessment(s) at \$35.00 each.

I am a new member and would like a complimentary assessment! My dues of \$50.00 are enclosed (\$25.00 for Seniors, 62+).

*Please return this coupon WITH payment
in the Business Reply envelope included.*

Mail to 309 E. Paces Ferry Road, NE, Suite 607
Atlanta, GA 30305 or call 404-923-9995, pay online at www.fctf.org