

1 **RESOLUTION OF THE FULTON COUNTY BOARD OF COMMISSIONERS TO**  
2 **CORRECT ANY ERRORS RELATING TO FULTON COUNTY'S 2017 TAX DIGEST**  
3 **AND ASSESSMENT NOTICES; AND FOR OTHER PURPOSES**  
4

5 **WHEREAS**, pursuant to state law O.C.G.A. § 48-5-290, and by resolution 93-  
6 RC-632, the Fulton County Board of Commissioners authorized the operation of the  
7 Fulton County Board of Tax Assessors for the purpose of filling the duties and functions  
8 of the tax assessors; and  
9

10 **WHEREAS**, the Fulton County Board of Tax Assessors' duties include, but are  
11 not limited to, the assessment and fixing of value of all property located within the  
12 boundaries of Fulton County for all state, county, city, school and other tax purposes,  
13 including the giving of notices of assessments, as well as hearing appeals with respect  
14 to such assessments; and  
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16 **WHEREAS**, the Fulton County Board of Tax Assessors, pursuant to O.C.G.A. §  
17 48-5-299, has investigated and inquired into the property owned in the County for the  
18 purpose of ascertaining what real property is subject to taxation in the County; and  
19

20 **WHEREAS**, Fulton County, through the Tax Commissioner, submitted its tax  
21 digests, annually and more specifically for tax years 2013 and 2016, to the Georgia  
22 Department of Revenue; and  
23

24 **WHEREAS**, the 2013 Fulton County Tax Digest was conditionally approved by  
25 the Georgia Department of Revenue Commissioner, subject to further evaluation, but  
26 during an audit vital errors were discovered that negatively impacted the overall digest;  
27 and  
28

29 **WHEREAS**, Fulton County filed a challenge to the findings of the audit of the  
30 2013 digest which is currently the subject of litigation; and  
31

32 **WHEREAS**, pursuant to O.C.G.A. § 48-5-349.2(d)(2), the 2016 Fulton County  
33 Tax Digest was conditionally approved by the Georgia Department of Revenue  
34 Commissioner, subject to further evaluation but during an audit vital errors were also  
35 discovered that negatively impacted the overall digest; and  
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37 **WHEREAS**, the Fulton County Tax Assessors' Office has issued assessment  
38 notices to more than 360,000 properties for Tax Year 2017, and an overwhelming  
39 number of residential assessment notices reflected significant and unprecedented  
40 valuation increases based on unforeseen upward trends in the properties' fair market  
41 values; and  
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43 **WHEREAS**, the assessment notices also contained errors on the exemption  
44 status of properties, the due date for filing an appeal of the assessment value and a  
45 wide variety of data characteristic errors regarding the size and type of property which  
46 was assessed; and  
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1       **WHEREAS**, in accordance with Ga. Laws (Act No. 403), page 546, § VI, the  
2 Board of Commissioners is vested with the power to correct any errors in the tax digest  
3 of Fulton County, upon such evidence as may be deemed satisfactory to them; and  
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5       **WHEREAS**, pursuant to its legal authority and the fiduciary responsibility that it  
6 has towards the citizens of Fulton County, the Board of Commissioners seeks to  
7 correct the problems with the assessments for the 2017 tax digest and provide the  
8 taxpayers of Fulton County with fair and equitable assessments that reasonably reflect  
9 their properties' fair market values; and  
10

11       **WHEREAS**, due to the time constraints associated with having the tax  
12 assessors' office review and correct the errors revealed within the 2017 digest and the  
13 timing required by local taxing authorities to set a mileage rate for the purposes of  
14 submitting timely information to the Fulton County Tax Commissioner to generate 2017  
15 tax bills, the Board of Commissioners deems it necessary to act immediately to prevent  
16 utilization of a 2017 Tax Digest with significant errors to generate tax bills; and  
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18       **WHEREAS**, the Board of Commissioners recognizes the benefit to taxpayers in  
19 implementing a measured phased in approach to capturing the increased values  
20 reflected in the actual corrected revised market value assessment once the  
21 corrections are made; and  
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23       **NOW, THEREFORE, IT IS HEREBY RESOLVED**, that the Fulton County Board  
24 of Commissioners authorizes and directs the Fulton County Board of Assessors to take  
25 steps to correct the 2017 Tax Digest as required below, to protect the taxpayers of  
26 Fulton County, and to strengthen their processes to improve quality control over the  
27 issuance of Notices of Assessment and maintenance of the tax database.  
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29       **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the  
30 Board of Tax Assessors to reinstate all freezes implemented from appeals that were  
31 subjected to removal for tax year 2017 and have the records reflect the properties' fair  
32 market value prior to the unilateral withdrawal of such freeze.  
33

34       **BE IT FURTHER RESOLVED**, that the 2016 Tax Digest shall be utilized as the  
35 basis for the 2017 Tax Digest and related property tax bills adjusted as follows:  
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- 37       1. For residential properties, the Board of Assessors is required to set and enter  
38 into the tax database for the 2017 Tax Digest and tax billing purposes, the  
39 values set by the certified 2016 Tax Digest, subject only to the following  
40 changes to adjust the values for parcels that:  
41
- 42       (a) were subject to new construction or improvements coded as growth on the  
43 2017 notice file within the Fulton County tax system using 2016\_\_\_\_\_;
  - 44       (b) had a change in exemption for the property requested by taxpayers prior to  
45 the date of this resolution or removed by the tax assessors' office in error  
46 that need to be properly reflected;
  - 47       (c) were subject to litigation that either changed ownership or value of the land

1 or improvements within a tax parcel as a result of the appeal;  
2 (d) did not exist in 2016 for tax purposes. In said cases, the value established  
3 by the 2017 assessment shall be used for the corrected 2017 Tax Digest;  
4

- 5 2. For commercial properties, given the fact that the Tax Assessors' Office did  
6 perform an extensive review of these parcels during 2015 and 2016 for the  
7 purpose of preparing the 2017 Tax Digest, the values from the original 2017 Tax  
8 Digest shall be utilized for the corrected 2017 Tax Digest and tax billing  
9 purposes for these parcels, as the same do not need to be corrected.  
10

11 **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the Tax  
12 Assessors' Office to update its website to provide taxpayers with online access to their  
13 current notices of assessment within thirty (30) days of the date of this Resolution and  
14 to the corrected revised notices of assessments within thirty (30) business days from  
15 the issuance of the same.  
16

17 **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the  
18 Board of Assessors to send out Revised Corrected 2017 Notices of Assessment values  
19 for all parcels with a letter from the Board of Commissioners explaining why the Revised  
20 Notice of Assessment is being sent.  
21

22 **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the  
23 County Manager to supervise the day to day operations of the logistics of the functions  
24 of the Tax Assessors' Office required to generate a correct 2018 Tax Digest including  
25 the processes and staff needed to review and conduct appraisals of property consistent  
26 with the Department of Revenue requirements, the allocation of budgeted funds for the  
27 department, the release of communications to the public, and any other tasks required  
28 to accomplish the intent of this Resolution.  
29

30 **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the  
31 Chief Appraiser as a fixed rate employee of the Board of Commissioners, selected by  
32 the Board of Assessors to cooperate with the County Manager and provide any and all  
33 information and reports that he may require to assist the County Manager in the  
34 performance of the duties required of him by the Board of Commissioners pursuant to  
35 this Resolution.  
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37 **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the  
38 County Attorney to work with the Department of Revenue to develop an approved  
39 approach to phasing in the corrected property valuations over a period of time to  
40 conclude at the time that the 2019 Tax Digest is submitted, in order to minimize the  
41 impact of the digest increases on taxpayers and assure accurate information is  
42 contained in the Fulton County tax database.  
43

44 **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the  
45 Chief Appraiser to send a copy of the preliminary tax digest along with any summary of  
46 the information describing the same to the members of the Board of Commissioners at

1 the same time that the 2018 preliminary tax digest is delivered to the Board of  
2 Assessors for their review and that the Board of Commissioners be granted an  
3 opportunity to comment upon the same to the members of the Board of Assessors prior  
4 to any Notices of Assessment are sent to the public.

5  
6 **BE IT FINALLY RESOLVED**, that this Resolution shall become effective upon its  
7 adoption and that all resolutions and parts of resolutions in conflict with this Resolution  
8 are hereby repealed to the extent of the conflict.

9  
10 **SO PASSED AND ADOPTED**, this 21st day of June, 2017.

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13 **SPONSORED BY:**

14  
15  
16 **FULTON COUNTY BOARD OF COMMISSIONERS**

17 *John H. Eaves*  
18  
19 John H. Eaves, Chairman  
20 District 7 (At Large)

*Bob Ellis*  
21  
22 Bob Ellis, Vice Chair  
23 District 2

24 *Liz Hausmann*  
25  
26 Liz Hausmann, Commissioner  
27 District 1

28  
29 **ATTEST:**

30 *Tonya Grier*  
31  
32 Tonya Grier  
33 Interim Clerk to the Commission



34  
35 **APPROVED AS TO FORM:**

36 *Patrise Perkins-Hooker*  
37  
38 Patrise Perkins-Hooker  
39 County Attorney

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42  
43  
44  
45  
46  
47  
48 **SEAL**

ITEM # 17-0549 RCS 6/21/17  
**RECESS MEETING**