1 A RESOLUTION TO CREATE A COMMERCIAL PROPERTY ASSESSMENT 2 TASK FORCE TO PROVIDE INPUT TO THE MEMBERS OF THE BOARD OF COMMISSIONERS IN COLLABORATION WITH THE FULTON COUNTY 3 4 BOARD OF TAX ASSESSORS AND ITS STAFF ON THE VALUATION OF COMMERCIAL PROPERTIES: AND FOR OTHER PURPOSES. 6 WHEREAS, Fulton County is home to a unique and evolving real estate 7 8 landscape that includes a mix of communities including rural areas, revitalized 9 urban neighborhoods, growing suburbs, residential and commercial properties; 10 and WHEREAS, Fulton County is the largest county in the state of Georgia 11 12 with a total parcel count of 368,146 of which 20,472 are commercial parcels; and 13 WHEREAS, pursuant to O.C.G.A. § 48-5-299, it is the duty of the Fulton County Board of Tax Assessors ("FCBTA") "to investigate diligently and to inquire 14 15 into the property owned in [Fulton] [C]ounty for the purpose of ascertaining what 16 real and personal property is subject to taxation in the county and to require the 17 proper return of the property for taxation"; and 18 WHEREAS, it is the mission of the FCBTA to deliver timely, accurate, and 19 equitable property assessments in compliance with Georgia law, Georgia 20 Department of Revenue Guidelines and applicable appraisal standards; and 21 WHEREAS, there has been public concern regarding how commercial 22 properties are valued within Fulton County; and 23 WHEREAS, the members of the Board of Commissioners are aware of the public perception that commercial properties have been undervalued in 24

Fulton County and that the public has been seeking answers for two (2) decades;

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and

- WHEREAS, it is imperative that steps be taken to ensure that all property
 within Fulton County, specifically commercial properties, are valued appropriately
 according to Georgia law, Georgia Department of Revenue Guidelines and
- 4 applicable appraisal standards; and

- WHEREAS, to best serve the citizens of Fulton County, the Board of
 Commissioners finds it necessary to establish a task force that will work to
 provide transparency and clarity during the assessment process; and
 - WHEREAS, the task force will be comprised of Fulton County citizens to review commercial property values within Fulton County and used as a mechanism for support to the FCBTA and the staff of the Office of the Tax Assessors; and
 - WHEREAS, the task force should be comprised of persons representing a cross section of individuals and professionals with vast knowledge of the real estate market, mass appraisal methodology and commercial property within Fulton County; and
 - WHEREAS, the purpose of the task force is not to usurp the statutory authority of the FCBTA, but to serve as a review and advisory body to the Board of Commissioners in collaboration with the FCBTA and the staff of the Office of the Tax Assessors regarding commercial properties.
- NOW, THEREFORE, BE IT RESOLVED, that the Board of
 Commissioners of Fulton County hereby creates and establishes the Fulton
 County Commercial Property Assessment Task Force.

BE IT FURTHER RESOLVED that the Fulton County Commercial Property Assessment Task Force shall, among other things, function as a review and advisory body to the Board of Commissioners in collaboration with and in support of the Fulton County Board of Tax Assessors and its staff regarding commercial properties.

BE IT FURTHER RESOLVED that the Fulton County Commercial Property Assessment Task Force members shall have the following members: Each Commissioner shall appoint one (1) member. Each member shall be a resident of Fulton County at the time of the appointment. Each member shall have expertise and/or professional experience in one or more of the following areas: real estate, the real estate market in Fulton County, mass appraisal methodology, commercial property appraisal methodologies, or commercial property in Fulton County. A member shall serve for a one (1) year term and be subject to removal by the appointing Commissioner. No member's term shall exceed that of the appointing Commissioner but each member shall remain as a voting member until replaced or reappointed by the successive Commissioner.

BE IT FURTHER RESOLVED that members of the Fulton County Commercial Property Assessment Task Force should be comprised of persons representing a cross section of individuals and professionals with vast knowledge of the real estate market, mass appraisal methodology and commercial property within Fulton County.

1	BE IT FURTHER RESOLVED that monetary compensation will not be		
2	provided to appointed members or other volunteers for participation on the Fulton		
3	County Commercial Property Assessment Task Force.		
4	BE IT FURTHER RESOLVED that the County Attorney is hereby		
5	authorized to assist the Fulton County Commercial Property Assessment Task		
6	Force with the drafting of its bylaws, consistent with the requirements of Fulton		
7	County, to include conflict of interest safeguards.		
8	BE IT FURTHER RESOLVED that the County Manager or his/her		
9	designee will make meeting space and accommodations for the Fulton County		
10	Commercial Property Assessment Task Force available as needed.		
11	BE IT FURTHER RESOLVED that the Fulton County Commercial		
12	Property Assessment Task Force shall report on the findings and proceedings of		
13	its meetings to the Board of Commissioners after the meeting occurs and		
14	annually through the Clerk to the Commission.		
15	BE IT FURTHER RESOLVED that the Fulton County Commercial		
16	Property Assessment Task Force shall sunset on December 31, 2026, unless		
17	continued by action of the Board of Commissioners.		
18	BE IT FINALLY RESOLVED that this Resolution shall become effective		
19	upon its adoption, and that all resolutions and parts of resolutions in conflict with		
20	this Resolution are hereby repealed to the extent of the conflict.		
21	SO PASSED AND ADOPTED , this 5 th day of November 2025.		
22 23 24 25	FULTON COUNTY BOARD OF COMMISSIONERS		

1 2		SPONSORED BY:
2 3 4 5 6 7 8 9		
4		By:
5		Moraima "Mo" Ivory
6		Commissioner, District 4
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11		ATTEST:
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14		
15		Tonya R. Grier
16		Clerk to the Commission
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23	APPROVED AS TO FORM:	
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28	Y. Soo Jo,	
	County Attorney	
29 30 31	-	
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