

1 **A RESOLUTION TO CREATE A COMMERCIAL PROPERTY ASSESSMENT**
2 **TASK FORCE TO PROVIDE INPUT TO THE MEMBERS OF THE BOARD OF**
3 **COMMISSIONERS IN COLLABORATION WITH THE FULTON COUNTY**
4 **BOARD OF TAX ASSESSORS AND ITS STAFF ON THE VALUATION OF**
5 **COMMERCIAL PROPERTIES; AND FOR OTHER PURPOSES.**

6
7 **WHEREAS**, Fulton County is home to a unique and evolving real estate
8 landscape that includes a mix of communities including rural areas, revitalized
9 urban neighborhoods, growing suburbs, residential and commercial properties;
10 and

11 **WHEREAS**, Fulton County is the largest county in the state of Georgia
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
14 County Board of Tax Assessors ("FCBTA") "to investigate diligently and to inquire
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
24 the public perception that commercial properties have been undervalued in
25 Fulton County and that the public has been seeking answers for two (2) decades;
26 and

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

5 **WHEREAS**, to best serve the citizens of Fulton County, the Board of
6 Commissioners finds it necessary to establish a task force that will work to
7 provide transparency and clarity during the assessment process; and

8 **WHEREAS**, the task force will be comprised of Fulton County citizens to
9 review commercial property values within Fulton County and used as a
10 mechanism for support to the FCBTA and the staff of the Office of the Tax
11 Assessors; and

12 **WHEREAS**, the task force should be comprised of persons representing a
13 cross section of individuals and professionals with vast knowledge of the real
14 estate market, mass appraisal methodology and commercial property within
15 Fulton County; and

16 **WHEREAS**, the purpose of the task force is not to usurp the statutory
17 authority of the FCBTA, but to serve as a review and advisory body to the Board
18 of Commissioners in collaboration with the FCBTA and the staff of the Office of
19 the Tax Assessors regarding commercial properties.

20 **NOW, THEREFORE, BE IT RESOLVED**, that the Board of
21 Commissioners of Fulton County hereby creates and establishes the Fulton
22 County Commercial Property Assessment Task Force.

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

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

17 **BE IT FURTHER RESOLVED** that members of the Fulton County
18 Commercial Property Assessment Task Force should be comprised of persons
19 representing a cross section of individuals and professionals with vast knowledge
20 of the real estate market, mass appraisal methodology and commercial property
21 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 5th day of November 2025.

22
23 **FULTON COUNTY BOARD**
24 **OF COMMISSIONERS**
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SPONSORED BY:

By: _____
Moraima "Mo" Ivory
Commissioner, District 4

ATTEST:

Tonya R. Grier
Clerk to the Commission

APPROVED AS TO FORM:

Y. Soo Jo,
County Attorney