

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
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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 Tax 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 for the purposes of collecting taxes subject to further evaluation, but the
35 Department of Audit discovered deficiencies that negatively impacted the overall
36 digest; and
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38 **WHEREAS**, the Fulton County Tax Assessors' Office has issued assessment
39 notices to more than 337,000 properties for Tax Year 2017, and an overwhelming
40 number of residential assessment notices reflected significant and unprecedented
41 valuation increases based on unforeseen upward trends in the properties' fair market
42 values; and
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44 **WHEREAS**, the assessment notices also contained errors on the exemption
45 status of properties, the due date for filing an appeal of the assessment value and a
46 wide variety of data characteristic errors regarding the size and type of property which
47 was assessed; and

1
2 **WHEREAS**, in accordance with 1880-1881 Ga. Laws (Act No. 403), page 546, §
3 VI, the Board of Commissioners is vested with the power to correct any errors in the
4 tax digest of Fulton County, upon such evidence as may be deemed satisfactory to
5 them; and
6

7 **WHEREAS**, pursuant to its legal authority and the fiduciary responsibility that it
8 has towards the citizens of Fulton County, the Board of Commissioners seeks to
9 correct the problems with the assessments for the 2017 Tax Digest and provide the
10 taxpayers of Fulton County with fair and equitable assessments that reasonably reflect
11 their properties' fair market values; and
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13 **WHEREAS**, due to the time constraints associated with having the Tax
14 Assessors' Office review and correct the errors revealed within the 2017 Tax Digest
15 and the timing required by local taxing authorities to set millage rates for the purposes
16 of submitting timely information to the Fulton County Tax Commissioner to generate
17 2017 tax bills; the Board of Commissioners deems it necessary to act immediately to
18 prevent utilization of a 2017 Tax Digest with significant errors to generate tax bills; and
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20 **WHEREAS**, the Board of Commissioners recognizes the benefit to taxpayers in
21 implementing a measured phased in approach to capturing the increased values
22 reflected in the actual corrected revised market value assessments once the
23 corrections are made; and
24

25 **NOW, THEREFORE, IT IS HEREBY RESOLVED**, that the Fulton County Board
26 of Commissioners authorizes and directs the Fulton County Board of Assessors to take
27 steps to correct the 2017 Tax Digest as required below, to protect the taxpayers of
28 Fulton County, and to strengthen their processes to improve quality control over the
29 issuance of Notices of Assessment and maintenance of the tax database.
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31 **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the
32 Board of Tax Assessors to reinstate all freezes implemented from appeals that were
33 removed for tax year 2017 and have the records reflect the properties' value prior to the
34 unilateral withdrawal of such freeze.
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36 **BE IT FURTHER RESOLVED**, that the 2016 Tax Digest shall be utilized as the
37 basis for the 2017 Tax Digest and related property tax bills adjusted as follows:
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- 39 1. For residential properties, the Board of Assessors is required to set and enter
40 into the tax database for the 2017 Tax Digest and for tax billing purposes, the
41 values set by the certified 2016 Tax Digest, subject only to the following
42 changes to adjust the values for parcels that:
43
44 (a) were subject to new construction or improvements coded as growth on the
45 2017 notice file within the Fulton County tax system using 2016 values for
46 said improvements;
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- 1 (b) had a change in exemption for the property requested by taxpayers prior to
2 the date of this Resolution or removed by the Tax Assessors' Office in error
3 that need to be properly reflected;
4 (c) were subject to litigation that either changed ownership or value of the land
5 or improvements within a tax parcel as a result of the appeal;
6 (d) did not exist in 2016 for tax purposes. In said cases, the value established
7 by the 2017 assessment shall be used for the corrected 2017 Tax Digest;
8
9 2. For commercial properties, given the fact that the Tax Assessors' Office did
10 perform an extensive review of these parcels during tax years 2015 and 2016
11 for the purpose of preparing the 2017 Tax Digest, the values from the original
12 2017 Tax Digest shall be utilized for the corrected 2017 Tax Digest and tax
13 billing purposes for these parcels, as the same do not need to be corrected.
14

15 **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the Tax
16 Assessors' Office to update its website to provide taxpayers with online access to their
17 current notices of assessment within thirty (30) days of the date of this Resolution and
18 to the corrected revised notices of assessments within twenty (20) days from the
19 transmittal of the corrected revised notice.
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21 **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the
22 Board of Assessors to send out Revised Corrected 2017 Notices of Assessment for all
23 parcels with a letter from the Board of Commissioners explaining why the Revised
24 Notice of Assessment is being sent.
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26 **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the
27 County Manager to supervise the day to day operations of the logistics of the functions
28 of the Tax Assessors' Office required to generate a correct 2018 Tax Digest including
29 the processes and staff needed to review and conduct appraisals of property consistent
30 with the Department of Revenue requirements, the allocation of budgeted funds for the
31 Tax Assessors' Office, the release of communications to the public, and any other tasks
32 required to accomplish the intent of this Resolution.
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34 **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the
35 Chief Appraiser as a fixed rate employee of the Board of Commissioners, selected by
36 the Board of Assessors to cooperate with the County Manager and provide any and all
37 information and reports that he may require to assist the County Manager in the
38 performance of the duties required of him by the Board of Commissioners pursuant to
39 this Resolution.
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41 **BE IT FURTHER RESOLVED**, that the Board of Commissioners directs the
42 County Attorney to work with the Department of Revenue to develop an approved
43 approach to phasing in the corrected property valuations over a period of time to
44 conclude at the time that the 2019 Tax Digest is submitted, in order to minimize the
45 impact of the digest increases on taxpayers and ensure accurate information is
46 contained in the Fulton County tax database.

BE IT FURTHER RESOLVED, that the Board of Commissioners directs the Chief Appraiser to send a copy of the preliminary 2018 Tax Digest along with any summary of the information describing the same to the members of the Board of Commissioners at the same time that the preliminary 2018 Tax Digest is delivered to the Board of Assessors for their review and that the Board of Commissioners be granted an opportunity to comment upon the same to the members of the Board of Assessors prior to any transmittal of Notices of Assessment to the public.

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

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

SPONSORED BY:

FULTON COUNTY BOARD OF COMMISSIONERS

John H. Eaves, Chairman
District 7 (At Large)

Bob Ellis, Vice Chair
District 2

Liz Hausmann, Commissioner
District 1

ATTEST:

APPROVED AS TO FORM:

Tonya Grier
Interim Clerk to the Commission

Patrise Perkins-Hooker
County Attorney

SEAL