

# TAXLINE

Official Newsletter of Fulton County Tax Commissioner Arthur E. Ferdinand



[www.fultoncountytaxes.org](http://www.fultoncountytaxes.org)

Issue # 1

July/August/September 2005

## 2004 tax-collection rate equals big relief for taxpayers in 2005 *Tax bills out in July, most due in Oct.*

Every July, the process by which taxes are collected begins with the arrival of the annual tax bill from Fulton County to homeowners and businesses. Most taxes are due October 15, except those who own property inside the city limits of Atlanta; those bills are due *September 15*.

Thanks to the thousands of citizens who pay their fair share, tax collections continue to be strong in Fulton County. The Tax Commissioner's Office collects taxes for the Cities of Atlanta and Mountain Park, Atlanta Public Schools, Fulton County Schools, seven Community Improvement Districts, and five Tax Allocation Districts. Each of these authorities has enjoyed tax collection rates of over 99 percent for the last five years. In fact, the overall 2003 collection rate was 99.5 percent.

The high collection rates bode well for all agencies that are experiencing increased demand for services, new construction, and for maintenance of facilities throughout the county.

What does the high collection rate mean to you, the citizen? It means everyone is paying their share of the cost of government. The lower the collection rate, the more taxpaying citizens pay to meet the cost of government.

For example, if today's collection rate were the same as the 90 percent collection rate of 1996, a house assessed at \$150,000 would pay \$250 *more* in taxes. A house assessed at \$500,000 would pay \$900 *more* in taxes. Also important in the collection process over the last three years, is that the Fulton County Tax Commissioner's Office reached 99 percent within the calendar year of billing. When revenue becomes available in the calendar year, it can be applied to tax-anticipated financing, revenue projections, and other budgetary measures, which means less tax money goes toward debt financing.

Over the last eight years as the collection rate increased

*Please see Collection rate on page 3.*

### By the NUMBERS

**1.5 billion**  
total dollars collected

**99.5**  
collection rate percentage

**666,663**  
vehicle registrations

**750,000**  
number of tax bills

**37,901**  
number of auto tag renewals via the Internet



First-ever-elected Tax Commissioner Arthur Ferdinand takes oath of office as wife Betty holds the family bible. Probate Judge Pinkie Toomer administers the oath at the Fulton County 2005 Inaugural ushering in a new era. Read complete story on page 2.

## Ferdinand stands with homeowners, fights county's attempt to raise 2005 taxes

In keeping with his determination to collect all taxes allowed by law and no more, Fulton County Tax Commissioner Arthur Ferdinand is embroiled in a legal battle with the Fulton County Board of Commissioners (BOC).

Senate Bill 610 was passed by the General Assembly to give a tax break to the citizens of Fulton County, but the board is attempting to force the tax commissioner to interpret the new law so as to violate the letter, the intent, and the spirit of the law.

Based on a 7-0 vote, the commissioners filed suit against the tax commissioner requesting a declaratory judgment to force Ferdinand to interpret SB610 so as to increase property taxes, effective with the 2005 tax billing. The suit was filed June 21.

The **tax commissioner's interpretation of the law would not impose the increase** in assessment (three percent or the percentage change in the Consumer Price Index—whichever is less) until 2006. **Ferdinand's calculation saves taxpayers about \$3 million in extra taxes.**

State Senator Sam Zamarrripa of Atlanta, who wrote the law, agrees with Ferdinand's interpretation.

"It's very sneaky. This is the kind of nonsense that makes the people of Fulton County distrustful and cynical about their current government ... If they mess with the law, I'll come back and fix it next year," he told the *Fulton County Daily Report* newspaper in its June 24 edition.

The conflict surfaced when Ferdinand was made aware of a directive to the Information and Technology Department from the county manager that the 2005 property tax bills were to be calculated to reflect an increase in the assessed value, effectively increasing taxes in this year's bills.

By law, only the sworn tax commissioner, as a State of Georgia constitutional officer, in this case Ferdinand, has the authority to calculate property tax bills.

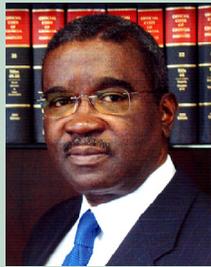
In a letter to County Manager Tom Andrews, Commissioner Ferdinand wrote: "In an effort to protect the citizens of the county, other taxing authorities and the integrity of the Tax Commissioner's Office, I will use any and all necessary legal measures to enjoin anyone from interfering with the tax bill preparation process."

The BOC responded by filing suit. The case is now pending.



*Frankly  
Ferdinand*

**The Commissioner's  
Comments**



*In recent weeks, as I have traveled throughout the county visiting residents and members of our business communities, I have encountered many anxious taxpayers who expressed concern that their property assessments are "too high," leading to excessive property tax bills.*

*Three elements go into calculating your tax bill: your **property value**, your **exemption**, and the **millage or taxing rate**.*

*Your **property value** is determined by the Fulton County Board of Assessors. If you believe you can sell your property for the value set by the Board of Assessors then it is a fair value. That means your investment is increasing, and there really is no reason to appeal the assessment. However, if your valuation is excessive or unfair, then by all means, appeal to the Board of Assessors, and if necessary, to the Board of Equalization. You go to the Board of Equalization if you lose your appeal or are dissatisfied with the outcome of your appeal to the Board of Assessors.*

*Your **exemption**, also granted by the Board of Assessors, is basically fixed. It is what you are entitled to receive, such as your regular homestead exemption, disability exemption, senior citizen exemption, etc.*

*If your property valuation is fair, and your exemption is correct, then the only element you can really influence is the **millage rate (the taxing rate)**. This rate is set by the Fulton County Board of Commissioners for county property taxes and other governing authorities like school boards and city councils for school taxes and city property taxes.*

*Governing authorities decide how much money is needed to operate effectively and provide services to the public. Using the **digest**—which is the total value of all property in the municipality or county as appropriate, and the value of all exemptions—a governing authority sets a millage or taxing rate that would produce the revenue needed to accomplish its goals.*

*Public hearings are held every year to give citizens an opportunity to tell their elected leaders—the ones who set the millage rates—what they think about spending priorities. Usually, the more a government spends, the higher the millage rate. So, by participating in the political process, property owners can influence spending **and** the millage rate, and in so doing, how much they will have to pay in taxes as well.*

*So I strongly urge you to be proactive and voice your concerns at the hearing for next year's tax season. The hearing is normally in June of each year.*

**Property Assessments vs. Property Taxes:  
the 10 most-frequently asked questions**

**#1 How many parts are there to the tax office?**

There are two independent parts to the tax office in Fulton County and most other counties in Georgia: The Board of Tax Assessors and the Office of the Tax Commissioner.

**#2 What are the duties of the Board of Tax Assessors?**

It, through its chief appraiser, appraises property values; processes all homestead exemptions; accepts and processes appeals of property values; maintains records of property ownership and owner mailing addresses; and compiles the annual digest of property values.

**#3 What are the duties of the Tax Commissioner?**

He calculates and prints the tax bills; collect taxes; and distributes tax monies to the County, cities of Atlanta and Mountain Park, and public school systems in the county.

**#4 How is fair market value defined?**

Fair market or appraised value is the amount you pay for property in an arms-length transaction. For taxing purposes, the Board of Tax Assessors sets the fair market value of your property.

**#5 What is the assessed value of a property?**

The assessed value of a property is 40 percent of the fair market value.

**#6 What is a millage rate?**

Millage rate is the amount of taxes paid on \$1,000 of assessed property value.

**#7 Who sets the millage (tax) rate?**

The Fulton County Board of Commissioners for property taxes in the county. Other governing authorities like city councils and school boards also set millage rates for their respective tax jurisdictions.

**#8 How much do I save if I qualify for a homestead exemption?**

If you live in Unincorporated Fulton County, you pay about \$500 less in property taxes with a regular exemption. If you reside in the City of Atlanta a regular homestead exemption is worth approximately 800 dollars.

**#9 When do I apply for the exemption?**

Property owners must occupy their homes as of January 1. Effective June 1, 2005, there is no deadline for filing a homestead exemption.

**#10 Where do I apply for it; do I have to do it every year?**

You apply for homestead exemptions at the Board of Tax Assessors, NOT the Tax Commissioner's Office. You don't have to apply each year. Once you receive an exemption, you only have to reapply if there is a name change on the property.

**Ferdinand, others usher in new era**

Citizens, taxpayers and dignitaries packed the standing-room-only Fulton County Government Center Assembly Hall the first Monday of 2005 for the inauguration of the county's first-ever-elected tax commissioner Arthur E. Ferdinand. Also taking the oath of office in the public ceremonial swearing-in was new Sheriff Myron E. Freeman and District Attorney Paul L. Howard, Jr.

Noting that all three men live in Commission District 7, Fulton County Commissioner

William "Bill" Edwards joked "that's where the power is," upon bringing official greetings on behalf of Fulton County. Lt. Gov. Mark Taylor brought greetings on behalf of the State of Georgia and Atlanta City Council President Lisa Borders brought greetings for the city that is the "seat of the county."



*Please see Inaugural on page 4.*



## High collection rate spells relief for taxpayers

*Continued from page 1.*

in the county, the millage rate has steadily declined. The increases in certain property taxes over the last few years are mainly attributed to a combination of the growing needs of governing authorities and increasing property values.

Community Improvement Districts (CIDs) are areas defined in the county or cities in which businesses agree to a self-imposed tax to provide services and improvements the county does not provide or are financially unable to provide. Earlier this year, the Fulton County Tax Commissioner approved extensions to the Midtown and Buckhead Community Improvement Districts.

Working with North Fulton business leaders in 2003, the tax commissioner approved a CID for North Fulton along the Georgia 400 corridor. The revenue derived from this CID is to be used for road improvement and to improve traffic flow and quality of life for the people who commute, live, work, and play along Georgia 400.

A Tax Allocation District is a well-defined area that is underperforming economically. Tax money is committed to pay bonds used to finance infrastructure improvements deemed necessary to kick-start redevelopment in the area. Good examples of Tax Allocation Districts are the Atlantic Steel site in midtown Atlanta at 17th Street, and the Market Place site on Camp Creek Parkway. Both locations are good examples of how government financing can be used to revitalize an area.

Two other public agencies benefiting greatly from strong tax collections are the public schools systems—Atlanta and Fulton County Schools. Both systems have been able to build new schools and renovate older structures while keeping their reserve funds fully funded. Good and pleasant facilities are key to ensuring our children have pleasant learning environments and experiences.

The efforts to achieve and maintain a high collection rate have directly affected and improved the quality of life for Fulton County homeowners, their families, and businesses. For more information about tax collections, log on to the official Web site of the Fulton County Tax Commissioner: [www.fultoncountytaxes.org](http://www.fultoncountytaxes.org).



**HURRY UP AND WAIT.** Hundreds line up to cast ballots at a north Fulton precinct in last November's election. For the first time, voters elected their tax commissioner.

## Extreme makeover: voters say tax commisioner will report to them, not county manager and BOC

The Office of the Tax Commissioner of Fulton County derives its power and authority from the State. Created by the people of the State of Georgia in the *Georgia State Constitution*, the tax commissioner is one of the county's "constitutional" officers. Long before other executive and legislative county boards were established by legislation and county ordinances, the State constitutionally created tax collectors and tax receivers along with sheriffs, as the first and primary authorities overseeing county governments.

With the establishment of Fulton County on December 20, 1853, the State thus created the tax receiver and tax collector. On January 1, 1953, the Offices of Tax Receiver and Tax Collector were consolidated by the State into the Office of Tax Commissioner. In Fulton County, the tax commissioner was to be appointed by the chief administrative officer of the county and to have fiduciary responsibilities to Fulton County Government, Fulton County Schools, Atlanta Public Schools, State of Georgia and the municipalities within Fulton County.

The Great Seal of the Fulton County Tax Commissioner depicts the rich history of the office—the name of the office with the years of its origin and modification, 1853 and 1953, encircling the great seal of the State from which the Office gets its authority.

In 2003, legislation spearheaded by State Representative Douglas Dean, allowed voters of Fulton County—for the first time ever—to elect their tax commissioner. It was the wisdom of the Georgia General Assembly that the people should decide who collects and receives their tax dollars, not the County Board of Commissioners through its appointed county manager. In 2004, the citizens of Fulton County chose overwhelmingly to keep Tax Commissioner Arthur E. Ferdinand in his previously appointed post. With 99 percent of the vote in an unopposed election, Commissioner Ferdinand received more votes than any other elected official in Fulton County modern history save the current district attorney.

### TAXLINE

is the official publication of the Fulton County Tax Commissioner. For more information or inquiries, please contact:

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## Tax Commissioner's field offices bring services to neighborhoods

In an effort to upgrade facilities and save taxpayers money, Commissioner Ferdinand is restructuring neighborhood service centers.

This fall, the tag office on Hamilton Homes known as the old "Hightower Station Shopping Center" at 2636 Martin Luther King, Jr. Drive will close. The Kroger-Cascade Road office near I-285 has already closed. Later this year, those who used these facilities may wish to take advantage of a brand new facility being constructed in the Greenbriar Mall area.

For your convenience, while the new center is being built, citizens can still visit the Hightower Station Center or the South Service Center, 5600 Stonewall Tell Road.

Other physical offices of the Tax Commissioner are located throughout the County to service the needs of citizens. A virtual presence is available 24 hours a day on Commissioner Ferdinand's online office on the Internet. You can reach it at the following Web site address: [www.fultoncountytaxes.org](http://www.fultoncountytaxes.org). There you can access information about taxes and payments. You can also renew your vehicle registration (tag) online without ever having to leave the comfort of your home or place of business.

## Inauguration ushers in new era

*Continued from page 1.*

The hour-long program was hailed as the finest public investiture ceremony in modern county history. Rev. Walter Kimbrough of Cascade United Methodist Church delivered the invocation; Westlake High School's Army R.O.T.C. Color Guard Unit presented the colors and served as ushers; the national anthem was sung by North Atlanta High School soloist Zorica Pavlovic; fifth- and sixth-grade students from Mill Springs Academy in Alpharetta led the Pledge of Allegiance; and North Atlanta High's Center for the Arts Jazz Band provided music throughout the event. Each wife of the elected officers presented their husbands for the oath and Rev. Jasper Williams, Jr. of Salem Bible Church gave the benediction.

Four Emmy Award-winning journalists produced the event: Former FOX5 and I!Alive reporter Rick Blalock chaired the Inaugural Committee and was executive producer, I!Alive anchor Karyn Greer was the emcee, former FOX5 anchor Cory Thompson was the announcer, and Shaunya Chavis, director of FGTV, (the county's Comcast Cable television channel) led the effort to record and produce the inaugural for television. The ceremony and the post reception in the government center atrium was fully funded and paid for by private contributions and the campaigns of the participating officeholders.

## Tax Commissioner Locations

### Full Service Locations

Monday through Friday

8 a.m. – 4:30 p.m.

Government Center, 141 Pryor St., Downtown Atlanta  
 North Service Center, 7741 Roswell Rd., Sandy Springs  
 South Service Center, 5600 Stonewall Tell Rd., College Park  
 Alpharetta Square Office, 289 South Main St., Alpharetta

### Motor Vehicle Service Locations

#### Haynes Bridge Shopping Center - Kroger

3000 Old Alabama Rd., Alpharetta

Monday through Friday

11 a.m. – 6:15 p.m.

#### Hightower Station Shopping Center

2636 Martin Luther King, Jr. Drive, Atlanta

Mondays through Friday

8:30 a.m. – 4 p.m.

### Motor Vehicle Service Locations

#### Seniors Age 55 or older Only

#### Harriett G. Darnell Senior Multipurpose Facility

677 Fairburn Rd., Atlanta

Tuesday and Thursday

9 a.m. – 3 p.m.

#### Dorothy Benson Senior Multipurpose Facility

6500 Vernon Woods Dr., Sandy Springs

Monday and Friday

10 a.m. – 3 p.m.

## New TV program educates public on tax services

Starting in July, citizens will have another opportunity to learn about how their taxes are collected—and they will not even have to leave the comfort of their own home. FGTV (Fulton Government Television) is set to air the newly-produced program "Tax Matters."

"The program will provide monthly tax-related news and information," said Tax Commissioner Arthur Ferdinand. "We are especially pleased to offer this service to our citizens."

People with access to Comcast Cable will be able to view the program which will run a half-hour with a news and information segment, a tax commissioner-moderated roundtable discussion with citizens, civic, political and business leaders, and a segment addressing taxpayers' questions and comments, i.e. viewer mail.

For the complete air-time schedule call FGTV at (404) 730-8310 or log on to the the Tax Commissioner's Web site: [www.fultoncountytaxes.org](http://www.fultoncountytaxes.org).



**Comm. Ferdinand welcomes guests of July edition of TAX MATTERS: Brandon Beach, president and CEO of the Greater North Fulton Chamber of Commerce and Jaqueline Echols, Ph.D., executive director of the Fulton County Taxpayers' Association.**