

TAXLINE

Official Newsletter of Fulton County Tax Commissioner Arthur E. Ferdinand

www.fultoncountytaxes.org

SPRING/SUMMER 2007



Record collections, surplus mean break for taxpayers

County reserves exceed expectations

With the efforts of the men and women who staff the Fulton County Tax Commissioner's Office, the office has once again collected a record number of dollars, which has helped to bolster the County's financial position like never before. Because of our efforts, the Fulton County Commissioners were able to adopt the 2007 Final Budget, leaving the County's General Fund with a projected \$46 million surplus and a reserve fund of \$55 million.

The Commissioners addressed agencies' appropriation requests while making several financial enhancements to public services provided by Fulton County.

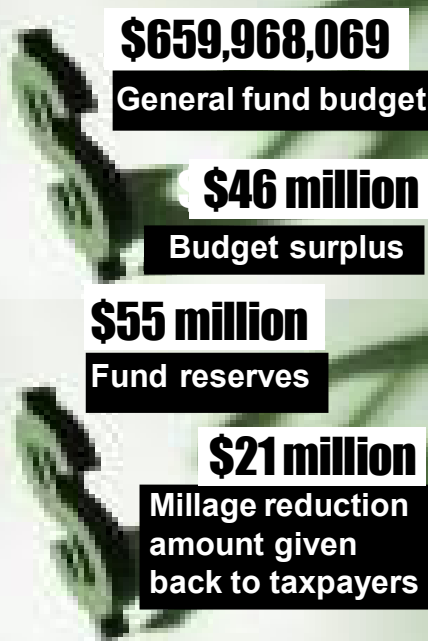
Included in the enhancements are funds to build a new, state-of-the-art tax service center in Alpharetta. (See related story at right.)

The Commissioners also approved the setting aside of \$4 million for additional jail-staffing.

The surplus allowed \$2.7 million for additional materials to stock the County's libraries, as well as make remedial repairs and improvements to the facilities.

In addition, the 2007 budget includes a millage rollback of half mil to offset increases in the assessed value of property; and an actual millage reduction of another half mil designed to return approximately \$21 million to County taxpayers.

By the numbers



Brian Jordan hits a home-run with Le Jardin in South Fulton



Tax Commissioner Arthur Ferdinand greets Atlanta Braves All-Star Brian Jordan on the set of TAX MATTERS. Jordan was the guest of the television public affairs program in April. Ferdinand and Jordan talked about baseball, Jordan's future (he is officially retired) and about his residential development in South Fulton County, called "Le Jardin" ("The Garden" in French). The project has multimillion dollar homes as well as state-of-the-art amenities including recreational facilities for children and adults. It is a major investment in Fulton County's south side and has helped bolster the tax base of the entire County.

North Fulton gets new tax center Alpharetta facility to be full-service

Plans are underway to build a new tax service center on the north side of Fulton County. Tax Commissioner Ferdinand successfully argued for funds to build the new facility to assist taxpayers who live in the northern suburbs.

"Our hope is that we can provide the best possible service for every need a taxpayer will have, without requiring them to drive downtown," says Ferdinand. The building is to be modeled after the full-service center which opened last year at the Greenbriar Mall in Southwest Atlanta.

The new North Fulton facility will replace the tag office at the Kroger store in Johns Creek and the Alpharetta Square tag office.



Frankly Ferdinand

The Commissioner's Comments

Fulton County is undergoing a metamorphosis from the way we have known it for decades, to a form we all should get used to. From the standpoint of governance, Fulton County is becoming one where elected officials, who have the most effect on your daily lives will come from your immediate neighborhood. You can interact with them when you go to the grocery, the local barbershop or beauty parlor, the post office or your place of worship.

In December 2005, Sandy Springs became a city, after about 30 years of trying.

In December of 2006, Johns Creek and Milton followed in Sandy Springs' footsteps and also became cities.

In June, residents of the Chattahoochee Hills Country community went to the polls and voted for cityhood. In the fall, residents of Unincorporated South Fulton will go to the polls to decide whether or not the trend in municipalization continues.

In the meanwhile, the City of Atlanta along with Union City and Palmetto took advantage of unusually lax Georgia laws to increase their size by annexing huge chunks of Unincorporated South Fulton.

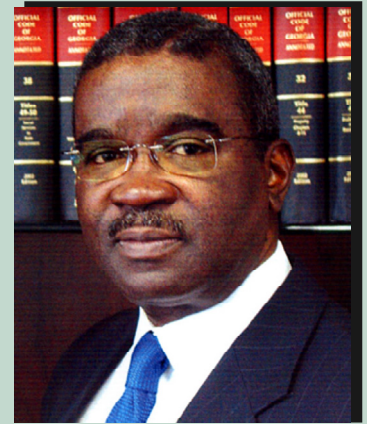
Legislation to break Fulton County into two smaller counties, recreating the original Milton and Fulton counties which were combined to create the Fulton County we know today, was tabled for this year. The bill's authors intend to continue their push in the next legislative session of the General Assembly in 2008.

Property owners who were annexed into the City of Atlanta will continue to receive a single tax bill from the Fulton County Tax Commissioner. The levy for the Special Services District (SSD) will be replaced by the City of Atlanta levy on those taxpayers' new bills. Also, those taxpayers can expect a larger tax bill, since the millage rate for the City of Atlanta is higher than the SSD millage rate it replaced. Additionally, they can expect to receive a City of Atlanta Solid Waste bill, with a due date of August 15 from the Tax Commissioner's Office.

The City of Milton will collect its own municipal taxes. So residents of Milton will continue to receive a tax bill from Fulton County without the SSD levy, in addition to receiving a tax bill from the City of Milton for its tax

levy.

The City of Johns Creek will contract with the Fulton County Tax Commissioner to collect its taxes. Therefore, residents of Johns Creek will continue to receive a single tax bill, but with the SSD levy replaced by the Johns Creek levy.



Fulton County Tax Commissioner
Arthur E. Ferdinand, Ph.D.

Residents formally of Unincorporated South Fulton who were annexed by Union City and Palmetto will continue to receive tax bills from the Fulton County Tax Commissioner, but those bills will not have an SSD levy. Additionally, they will receive separate tax bills from Union City or Palmetto for their tax levy. The Union City millage rate is higher than that of the SSD, so expect to pay more taxes if you were incorporated into Union City.

Fulton County ended fiscal year 2006 with a fund balance in excess of what is required as a minimum in its reserves. This is due to the customary good collection rate from the Tax Commissioner's Office and partly due to significant unfilled vacancies and departures from the ranks of County employees. Good tax-collections and fiscal-management usually translate into lower millage rates in the next year. Expect lower millage rates and a restoration of services to the still-remaining unincorporated parts of South Fulton.

There are no unincorporated areas in the northern part of Fulton County.

To residents of the remaining unincorporated part of Fulton County who will go to the polls later this year to decide on city-hood, my best advice to you before you vote is to become knowledgeable of the facts before you cast your ballot, because: **QUITE FRANKLY**, when it comes to city-hood, it's all about **YOUR MONEY**, and if it's your money, **TAX MATTERS**.

Arthur E. Ferdinand



Knowing “ABCs” of property-tax exemptions and assessments can save you money

As we get closer to the time property owners can expect their tax bills in the mail, it may be a good time to remind citizens of the “ABCs” of property-tax exemptions and property-tax assessments.

Exemptions are defined as relief from a certain amount or proportion of tax liability granted to a property owner upon approval of an application. The application deadline, this year, to receive an exemption for the 2007 tax bill, was March 1. But if you did not apply in time, you do not have to wait until next year's deadline to file for the exemption for 2008.

“Citizens need to know that they can file an application for a homestead exemption, and other property-tax exemptions, at anytime,” says Angie Lewis, the chief deputy tax commissioner.

Now, as for property-tax assessments, the appeal period was January through April 1, to appeal an assessed-property value. If a person's property has been *reassessed*, the property owner has 45 days in which to appeal the reassessment.

While property owners cannot appeal a tax bill, they have every right to appeal the assessment set by the Board of Tax Assessors which will determine the amount of your property-tax bill. For more information, see the FREQUENTLY ASKED QUESTIONS list in the column at the right.

Special notice: Effective 2007, senior citizens 65 and older, DO NOT have to pay any State of Georgia property taxes.

TAXLINE

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

FULTON COUNTY TAX COMMISSIONER
ARTHUR E. FERDINAND, Ph.D.
Fulton County Government Center
141 Pryor Street, S.W., Suite 1085
Atlanta, Georgia 30303

Phone 404.730.6100 Fax 404.893.0606
arthur.ferdinand@fultoncountyga.gov



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?

The Board, 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 receives tax returns for personal and real property; and compiles the annual digest of property values.

#3 What are the duties of the Tax Commissioner?

He calculates and prints the tax bills; collects taxes; and distributes tax monies to the County, cities of Atlanta, Johns Creek, Mountain Park, Sandy Springs, and public school systems in the County.

#4 How is fair-market value defined?

Fair-market, or appraised value, is the amount you paid for property in an arms-length transaction. For taxing purposes, tax assessors set 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 (tax) 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 sets the tax rate for property taxes in the County. Other governing authorities such as 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.

#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. However, it must be filed by March 1st to qualify for an exemption in the current year.

#10 Where do I apply? 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 need to reapply if there is a name change on the property, or your circumstances change in a manner that affects your qualification for an exemption.



After three decades, Angie Lewis retires with honor and praise

After 28 and a half years in the tax office, Chief Deputy Tax Commissioner Angie Lewis has turned in her adding machine.

Just days before she officially retired, the longtime top aide to Tax Commissioner Ferdinand was feted by her colleagues, friends and family members at a celebration that began with a gospel concert, words of acclamation from the Tax Office administrators, and a first-ever Tax Commissioner-proclamation, proclaiming it "Angie Lewis Day" in Fulton County, Georgia.

Calling her one of the hardest working public servants in Fulton County, Ferdinand said: "Angie, if this was baseball, I would retire your number."

Lewis, who received a standing ovation from the crowd of more than 300 people in the County Assembly Hall, said she had prayed about her decision and it was the right time.

She began as a part-time temporary cashier and worked her way to the highest appointed position in the office, when Ferdinand tapped her to be second in command nearly ten years ago.

"Fulton County has been good to me and my family, and I'm very grateful," Lewis said.



Tax Commissioner Arthur Ferdinand and Chief Deputy Angie Lewis stand with members of Ferdinand's team of tax administrators at Lewis' April retirement reception in the Fulton County Government Center Atrium April 24.

Tax TV program goes online

Beginning in the fall, citizens will be able to watch **TAX MATTERS WITH ARTHUR FERDINAND** on the Internet every day, 24-7. Through the use of new technology employed by the Tax Commissioner's Office, the monthly public-affairs/education television program is being made available to citizens at the touch of a computer keyboard, or click of a mouse! Just log onto the Tax Commissioner's official Web site www.fultoncountytaxes.org and click the link that will take you to the dedicated **TAX MATTERS TV page**.



The program provides monthly tax-related news and information. People with access to Comcast Cable may view the show on TV; It airs on the FGTV channel, every fourth week of each month, at 8 a.m., 11 a.m., 2 p.m., 5 p.m., 8 p.m., 11 p.m., 2 a.m., and 5 a.m.

Most recently Tax Commissioner Ferdinand has talked with: Brandon Beach, president of the North Fulton Chamber of Commerce; Jack Sprott, executive director of the McPherson Planning Local Redevelopment Authority, handling development of the soon-to-be-closed Fort McPherson. Atlanta Brave Brian Jordan, who is developing real estate in South Fulton; and Fulton County Commission Chairman John Eaves.

The program has also hosted Atlanta City Councilmen Jim Maddox and Cesar C. Mitchell; Yvonne Williams, who heads the Perimeter Community Improvement District; Georgia House Speaker Pro Tem and North Fulton legislator Mark Burkhalter; and Representative Wendell Willard, chairman of the House Judiciary Committee. For more details, call Fulton Government Television (FGTV) at (404) 730-8789.

Tax Commissioner's Office Locations

Full-service Locations

Monday - 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
Greenbriar Mall, 2841 Greenbriar Pkwy., SW, Atlanta

Motor Vehicle Service Locations

Haynes Bridge Shopping Center - Kroger

3000 Old Alabama Rd., Alpharetta

Monday-Friday

11 a.m. - 6:15 p.m.

Motor Vehicle Service Locations

Seniors Aged 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.