



UNDERSTANDING YOUR ANNUAL NOTICE OF ASSESSMENT

The guide below is intended to help you better understand your notice. We encourage you to visit our website, www.fultonassessor.org. There you can learn more about the assessment process and take advantage of online services.

******* Note that property values are set as of January 1 of the tax year *******

PT-306R (revised April 2025)

Fulton County Board of Assessors
 235 Peachtree St. NE, Suite 1400
 Atlanta, GA 30303
 404-612-6440

Official Tax Matter - 2025 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date: [Notice Date]
Last date to file a written appeal: [Appeal Deadline]
THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT

County property records are available online at www.fultonassessor.org

THIS IS NOT A BILL. *DO NOT SEND PAYMENT*

You have 45 days after the assessment notice date to appeal the appraised value of your property. You can file an appeal in person, online or by mail.

If you elect to file an appeal on your property, you must choose one of the appeal methods listed. Fees may apply for appeals to Arbitration.

DE JOHN
 3 JOHNSON AVE
 AIRBURN, GA 30213

of your ad valorem tax bill for the year shown above will be based on the Appraised (100%) and Assessed (40%) values specified in BOX 'B' of this notice. You have the right to sue this assessment to the County Board of Tax Assessors. If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

of filing your appeal you must select one of the following appeal methods:

- A (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at [Board of Tax Assessors' Mailing Address], [Board of Tax Assessors' Physical Address] and which may be contacted by telephone at: [Board of Tax Assessors' Telephone Number]. Your staff contacts are [APPRAISER NAME 1] and [APPRAISER NAME 2].

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>.

Account Number	Property ID Number	Acreage	Tax District	Covenant Year
1322465	14-1234-5678-001-5	.48	FAIRBURN	
Property Description	R1 - Residential Improvement NBHD - 9876			
Property Address	123 JOHNSON AVE			
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value
100% Appraised Value	-	506,300 -	515,400 -	
40% Assessed Value	-	202,520 -	206,160 -	

Georgia law requires that your property is appraised at Fair Market Value. Assessed value is 40% of the Fair Market Value.

* The "Current Year Other Value" reflects appraised and assessed value of any preferential assessment for properties or any portion of properties meeting certain requirements. The exemptions to "Current Year Fair Market Value" assessed values for these types of properties are provided under "Other Exemption Value"

Reasons for Assessment Notice
 [Reason for Assessment Notice]

The following Taxing Authority provided a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance county board of tax assessors for inclusion on your annual notice of assessment pursuant to O.C.G.A. 48-5-306(b)(1)(i).

Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Estimated Roll-Back Millage Rate
COUNTY	-	30,000 -	176,160 -	-
COUNTY SCHOOL	-	2,000 -	204,160 -	-
MUNICIPALITY	-	-	191,160 -	-

All Fulton County Taxing Jurisdictions (cities, county and school boards) have provided an estimated rollback rate. This is the millage (tax) rate that would collect the same amount of revenue as the previous year.

Fulton County, your school system and your city each have their own homestead exemptions. If your city exemption is not reflected here, please contact your city directly.

Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authority.



Your 2025 Notice of Assessment Reflects Recent Changes in State Law

Two new state laws will change several things about your property taxes starting this year. Georgia House Bill 581, which passed last year, and House Bill 92, which passed in April, are now in effect.

WHAT STAYS THE SAME

- You will still receive a notice of assessment each year reflecting your property's fair market value and other information about your property.
- If do not agree with the fair market value assessed for your property, you still have 45 days to file an appeal (online, in person or by mail), starting with the date printed on the notice.
- Remember that each property is part of three taxing jurisdictions – Fulton County, your school system, and your city. Each taxing jurisdiction has its own homestead exemptions and sets its own tax rate.

NEW FLOATING HOMESTEAD EXEMPTION

- This year Georgia homeowners can get a new "floating" homestead exemption that may lower their property taxes. It's "floating" because, unlike most other exemptions, the amount can change each year to offset the change in local property values.
- You do not have to apply separately for a floating homestead exemption – it applies automatically if you have a basic homestead exemption in place. And like most other exemptions, you do not need to reapply once it is in place.
- Some Fulton County taxing jurisdictions voted to opt out of the new floating homestead exemption, through a process allowed in the law.
- Fulton County opted in, and has also offered a floating homestead exemption for more than 20 years. Property owners will automatically receive the floating homestead exemption that saves the taxpayer the most money for the Fulton County portion of your property taxes.

NEW HOMESTEAD EXEMPTION APPLICATION PERIOD

- Previously, the deadline to apply for a homestead exemption for this tax year was April 1. Now, if you are eligible for a homestead exemption but have not applied before you can do so during the 45-day appeal period.
- If you do not agree with the fair market value on your notice and wish to file an appeal, you must file it separately from the homestead exemption application. If you are only filing for a homestead exemption during that period, you do not also have to file a valuation appeal.
- If you acquired your home after January 1, but did not apply for an exemption by the previous April 1, 2025, deadline, you can still apply but the exemption won't go into effect until next year.

APPEAL FREEZE CHANGE

- If you appeal your fair-market valuation, your property value can be frozen for three years – but only if your appeal resulted in a reduction of the assessed value.

CHANGE FOR SURVIVING SPOUSES

- Under the new law, when a property owner dies, their surviving spouse can automatically retain the homestead exemptions in place without reapplying if the property is now in the surviving spouse's name.

CHANGES IN THE NOTICE OF ASSESSMENT

- The bottom of your annual assessment notice now looks different. All 18 taxing jurisdictions in Fulton County have provided a certified "rollback rate." This rate is now provided on your Notice of Assessment. Your assessment will show an estimated "rollback rate" – the rate that, applied to all properties across the county, would generate the same tax revenue for the county as the previous year – depending on whether your taxing jurisdiction has voted to certify a rollback rate. This change will not affect your actual assessment or tax bill.
- If you own property in other counties, your notice of assesment may look slightly different.