

# Property Tax Guidelines Georgia

## Important Dates

<i>Valuation Date</i>	January 1st
<i>Tax Bills Due</i>	Typically in November and December
<i>Assessment Cycle</i>	Annually
<i>Valuation Notice</i>	Most assessments are issued in May or June
<i>Appeal Deadline</i>	45 days from the date of the assessment notice



## ABOUT NEWMARK VALUATION & ADVISORY

We transform untapped potential into limitless opportunity.

At Newmark, we don't just adapt to what our partners need—we adapt to what the future demands. Our integrated platform delivers seamlessly connected services tailored to every type of client, from owners to occupiers, investors to founders, and growing startups to leading companies. We think outside of boxes, buildings and business lines, delivering a global perspective and a nimble approach. From reimagining spaces to engineering solutions, we have the vision to see what's next and the tenacity to get there first.

## Who is assessing?

County Tax Assessors

## How is the assessed value determined?

In Georgia, commercial real estate is assessed annually. The assessed market value should be determined through the income approach, the sales comparison approach and/or the cost approach. In reality, commercial real property is often assessed through mass appraisal, leaving many properties unfairly over-assessed.

## Which properties are the best candidates for appeal?

Properties that demonstrate high vacancy rates, deferred maintenance, functional or economic obsolescence, or tenant/operational issues. Assets that are not uniformly assessed with their competitive set should also be reviewed.

## What are the levels of appeal?

County Board of Assessors (BOA)  
County Board of Equalization (BOE)  
Superior Court

# Property Tax Guidelines

## Fulton County, GA

### Important Dates

<i>Valuation Date</i>	January 1st
<i>Tax Bills Issued</i>	November and December
<i>Assessment Cycle</i>	Annually
<i>Valuation Notice</i>	Assessment notices are typically issued in early June
<i>Appeal Deadline</i>	45 days from the date of the assessment notice



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