

# 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 V&A PROPERTY TAX

Newmark's Property Tax group offers owners, investors and developers a specialized approach to property tax management and minimization. Our experts are committed to solving property tax issues and have the resources of our national V&A practice at their disposal, making us the premier practice in the industry. Clients turn to our Property Tax team to manage and minimize their overall property tax liability with expertise and integrity. Our nationwide roster of property tax experts possesses unrivaled acumen and comprehensive knowledge of local markets with support from our in-house, MAI-designated appraisers. Informed by proprietary market intelligence from more than 100 Newmark offices across the country, the Property Tax group tailors tax solutions to each client's unique needs. Our team supports owners, investors and developers at every stage of the property life cycle, from pre-acquisition and construction to annual assessment reviews/appeals and management all the way through to disposition.

## CONTACT

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## 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

### Who is assessing?

Fulton County Assessor

### How is the assessed value determined?

In Fulton County, 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?

Fulton County Board of Assessor (BOA)  
Fulton County Board of Equalization (BOE)  
Superior Court



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