

**MAYOR**

Jim Gilvin

**COUNCIL**

Jason Binder	Ben Burnett
John Hipes	Dan Merkel
Donald Mitchell	Karen Richard

**CONTACT INFORMATION**

**CITY OF ALPHARETTA**

City of Alpharetta  
 Customer Service . . . . . 678-297-6060, opt. 0  
 Senior homestead exemptions . . . . 678-297-6060, opt. 0

**FULTON COUNTY**

Board of Assessors . . . . . 404-612-6440  
 Basic homestead exemptions . . . . . 404-612-6440, opt. 4  
 Real Estate . . . . . 404-612-6440, opt. 1  
 Personal property . . . . . 404-612-6440, opt. 2, then 1  
 Tax Commissioner . . . . . 404-613-6100

**IMPORTANT TAX REMINDERS**

Homestead Application Deadline . . . . . April 1st  
 Current Year Taxes Due . . . . . December 1st

ally, unpaid personal property taxes may result in the revocation of your business license and, if applicable, may prevent participation in City functions.

**What is a temporary tax bill?**

Properties under appeal will receive a "Temporary Tax Bill" with a value set at the higher of your return value or 100%/85% (depending on your selection made at time of your appeal) of the value proposed by the Fulton County Board of Assessors. You are required to pay this bill by the due date in order to avoid penalty, interest, or tax lien. A refund and/or adjusted bill will be provided after the appeal is settled.

**How can I get answers to other tax questions?**

Check [www.alpharetta.ga.us](http://www.alpharetta.ga.us) or contact the City's customer service team at 678-297-6060 (option 0). Our office is always ready to assist.



# 2020 PROPERTY TAX GUIDE



City of Alpharetta  
 Finance Department  
 PO Box 117022  
 Atlanta, GA 30368-7022  
 Phone: 678-297-6060  
 Fax: 678-297-6061  
 Email: [taxes@alpharetta.ga.us](mailto:taxes@alpharetta.ga.us)  
[www.alpharetta.ga.us](http://www.alpharetta.ga.us)

## GENERAL INFORMATION

Ad valorem taxes, more commonly known as property taxes, are levied for the maintenance and operations of the City. Property taxes are also levied for certain public improvements funded by voter approved general obligation debt (bonds). The basis for ad valorem taxation is the fair market value, as determined by the Fulton County Board of Assessors. The tax is levied on the assessed value of the property which is established at 40% of the fair market value (unless otherwise specified by law). The amount of tax is determined by the tax millage rate.

The City of Alpharetta Finance Department is responsible for the billing and collection of property taxes for our municipality and relies solely on the Fulton County Board of Assessors for tax information that pertains to property owners, fair market and assessed values, and property/billing addresses.

## MILLAGE RATE

The City's millage rate for 2020 (fiscal year 2021) is the same as the prior year at 5.750 mills and includes 4.935 mills for general government (i.e. operations and recurring capital) and 0.815 mills for debt service on voter approved bonds.

## RESIDENTIAL TAX REDUCTION INITIATIVES

The City provides multiple homestead exemptions that save our homeowners almost \$5 million annually and goes great lengths in keeping Alpharetta an affordable place to live and raise a family.

### *Homestead Eligibility:*

- Property owners must own and occupy their home as their permanent residence as of January 1st of the current year.

### *Homestead Exemptions:*

- Floating Homestead Exemption that caps the 2020 taxable value growth at the lower of 3% or CPI;
- Basic Homestead Exemption of \$45,000 off the assessed value (does not apply to debt service property tax levy);
- Senior Basic Exemption of \$25,000 to residents age 65 or older as of January 1st (applies to entire property tax levy);
- Senior Full Value Exemption available to residents age 70 or older as of January 1st who meet certain income requirements (applies to entire property tax levy).

### *Homestead Applications:*

- Applications for homestead exemptions may be submitted any time during the year.
  - Applications received on or before April 1st are eligible for a current year homestead exemption.
  - Basic homestead exemption and county senior exemption applications must be filed with the Fulton County Board of Assessors at 11575 Maxwell Road, Alpharetta, GA 30004. Floating homestead exemptions will apply automatically to properties with a homestead exemption in place.
  - Alpharetta senior exemption applications must be filed with the City of Alpharetta, Finance Department at 2 Park Plaza, Alpharetta, GA 30009-0349.

# UNDERSTANDING YOUR 2020 TAX BILL

## 1. Account Number

Unique numerical identifier for your property within the City's financial system. You may utilize this number to access property tax records on our website. This number is also helpful when contacting the City's customer service team.

## 2. Property Owner

The owner of record as of January 1<sup>st</sup> of the tax year. The tax year is from January 1<sup>st</sup> through December 31<sup>st</sup>. If the property was purchased after January 1<sup>st</sup>, the new owner's name will not appear in the records until the following tax year.

## 3. Property Address

Legal description of your property as provided by the Fulton County Board of Assessors. It is the responsibility of the taxpayer to identify discrepancies in their property's legal description.

## 4. Parcel Identification

Primary numerical identifier for your property within the tax records of Fulton County and the City.

## 5. Fair Market and Assessed Values

Fair market value is an estimate of the market value of your property as determined by the Fulton County Board of Assessors. The assessed value of your property is equal to 40% of the fair market value. Property taxes are calculated by multiplying a millage rate (discussed below) by the assessed value (less any adjustments for exemptions).

## 6. Credits and Exemptions

Authorized exemption offered by the City (e.g. homestead exemption) that reduces your property's assessed value.

## 7. Levies

Distribution of property taxes among Bonded Debt (BND DEBT), Local Option Sales Tax (L.O.S.T.), and General Government (GEN GOVT).

## 8. Millage Rates

Rates used to determine the total amount of taxes due. The millage rate is set by the City annually through adoption of an Ordinance at publicly advertised City Council meetings.

## 9. Remittance Stub

Return this stub along with your payment. Accounts not paid by the due date will incur interest charges and may incur penalties. Please refer to the reverse side of this pamphlet for more information.



**PROPERTY TAX BILL**  
CITY OF ALPHARETTA, GEORGIA

ACCOUNT #: 11 **1**  
 BILL #: 1  
 TAX DISTRICT: 10 TAX YEAR: 2020 ALT ID #: 123456 REAL PROPERTY TAX

<b>2</b> PROPERTY OWNER	<b>3</b> PROPERTY ADDRESS	<b>4</b> PARCEL IDENTIFICATION
DOE JANE	12345 GUNTER CT	10-2000-3000-400 4

<b>5</b> FAIR MARKET VALUE	<b>5</b> ASSESSED VALUE	<b>6</b> EXEMPTION TYPE	<b>6</b> ELIGIBLE	APPLIED
\$400,000	\$160,000	HOMESTEAD EXEMPTION	\$45,000	\$45,000

<b>7</b> LEVIES	ASSESSED VALUES	EXEMPTIONS	= NET ASSESSMENT X MILLAGE RATE	= NET TAX
2020-BND DEBT	160,000	- 0	= 160,000	130.40
2020-L.O.S.T.	160,000	- 45,000	= 115,000	-343.28
2020-GEN GOVT	160,000	- 45,000	= 115,000	910.80

**\*\*\*IMPORTANT PROPERTY TAX MESSAGE\*\*\***

The due date indicated on your tax remittance stub is for CURRENT year taxes ONLY. If you have an amount shown in prior year, interest will continue to accrue monthly and collection efforts will persist. Thus, if your tax bill shows an amount due for the prior year, you will need to contact the City of Alpharetta Financial Services Division at 678-297-6060 (option 0) to confirm the total amount due. Please see reverse side for additional information.

CURRENT YEAR TAXES DUE:	\$697.92
PRIOR YEARS TAXES DUE:	\$0.00
PENALTIES & INTEREST:	\$0.00
<b>TOTAL DUE:</b>	<b>\$697.92</b>

CALPHA04-0010066-0001000-4880669-011-0000101-#001003-0000

DETACH HERE AND RETURN THIS BOTTOM PORTION WITH YOUR PAYMENT USING THE RETURN ENVELOPE ENCLOSED

**City of Alpharetta**  
 Finance Department-Tax  
 PO Box 117022  
 Atlanta GA 30368-7022

**PROPERTY TAX BILL**

Accepted payment methods include cash, check, money order, certified check, or credit card (Visa, MasterCard, or American Express). Payments can be made: (a) through the enclosed return envelope; (b) at the city's website [www.alpharetta.ga.us](http://www.alpharetta.ga.us) (access through your smartphone via this QR-Code); (c) in person at City Hall, 2 Park Plaza, Alpharetta, GA 30009; or (d) by contacting the City's customer service team at 678-297-6060.

Account Number: 11  
 Amount Due: \$697.92  
 Due Date: 12/01/2020

AMOUNT PAID

0000206202061511304600001697921

MAKE CHECK PAYABLE & REMIT TO:

 DOE JANE 12345 GUNTER CT ALPHARETTA GA 30009	 City of Alpharetta Finance Department-Tax PO Box 117022 Atlanta GA 30368-7022
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## When are the City of Alpharetta property taxes due?

Current year property taxes are due on December 1<sup>st</sup>.  
Prior year property taxes are due immediately.

## How can I change the mailing address on my tax bill?

Submit a written request to the Fulton County Board of Tax Assessors online at [www.fultonassessor.org](http://www.fultonassessor.org) (access the *Online Filing* tab) or by mailing your request to the Fulton County Board of Tax Assessors, Homestead and Return Division, 235 Peachtree Street NE, Suite 1100, Atlanta, GA 30303. You also may also submit your request in person at the Fulton County Board of Assessors' Alpharetta Service Center located at 11575 Maxwell Road, Alpharetta, GA 30004.

## How can I appeal my property value?

You may appeal to the Fulton County Board of Assessors. For more information on filing an appeal or return, please contact the Assessors' Office at 404-612-6440. If you filed an appeal against your property assessment, you are still required to pay the bill by the due date. Once the Fulton County Board of Assessors or Board of Equalization makes a final decision on your appeal, please forward a copy of the decision to the City's customer service team (2 Park Plaza, Alpharetta, GA 30009-0349). The City will record the new value and process any resulting billing adjustments.

## How can I pay my taxes?

For your convenience, you may pay by any of the following methods:

Online: [www.alpharetta.ga.us](http://www.alpharetta.ga.us)

*You can access the City's website for Property Taxes (information and payments) through your smartphone with this QR-Code.*



By phone: 678-297-6060 (option 0)

By mail: PO Box 117022  
Atlanta, GA 30368-7022  
Please make check(s) payable to City of Alpharetta

In person: Alpharetta City Hall  
Finance Department  
2 Park Plaza  
Monday–Thursday, 8:30am-5:00pm  
Friday 8:30am-4:30pm

## What methods of payments are accepted?

Cash, check, money order, certified check, or credit card (Visa, MasterCard, or American Express).

## My mortgage company is responsible for paying my property taxes, what do I need to do?

Forward a copy of the tax bill to your mortgage company to ensure there will be no delay in payment processing.

## Is there a penalty for late payment?

Accounts not paid by the due date will accrue interest monthly at an annualized rate equal to the bank prime loan rate (posted by the Board of Governors of the Federal Reserve System) plus 3% until the taxes are paid in full. For the purposes of this interest calculation, any period of less than one month shall be considered to be one month.

In addition, a 5% penalty on the unpaid taxes will be imposed every 120 days after the due date up to the maximum amounts allowed by law (aggregate amount of penalties shall not exceed 20% of the principal amount of the taxes originally due).

Penalty and interest charges shall not be waived, regardless of the reason for the delinquent payment.

## What should I do if I closed my business or sold a piece of personal property (boats, equipment, etc.) during the tax year?

If you closed your business or the personal property was sold after January 1<sup>st</sup> of the current year, the tax is still due. You must also notify Fulton County Board of Assessors at 404-612-6440 (option 2, then 1) that the property closed or sold after January 1<sup>st</sup>.

## What happens if I have a returned check for my property tax payment?

A return check fee equal to the greater of \$25.00 or 5% of the check value will be assessed.

## What happens if I do not pay my City property taxes?

Any unpaid property taxes will be subject to the issuance of a FiFa (lien) in accordance with O.C.G.A. §48-3-3, which may result in the sale of a FiFa. Addition-