

TAXLINE

Official Newsletter of Fulton County Tax Commissioner Arthur E. Ferdinand



www.fultoncountytaxes.org Issue #2 October/November/December 2005

Fulton County taxpayers get \$3 million tax break

Judge upholds Ferdinand's calculation of bills

In a win for citizens of Fulton County who pay residential property tax, a judge has ruled that the Tax Commissioner's office correctly interpreted Senate Bill 610.

The legislation which had been offered by State Sen. Sam Zamarripa provided all residential property taxpayers an exemption in their 2005 tax bill.

The County had filed a law suit hoping to have the bill interpreted in a fashion that would have provided an extra three million dollars to the County's treasury. But the Fulton County Superior Court upheld the Tax Commissioner's interpretation which called for taxpayers to receive a break.

Judge Thomas Campbell was a member of the estate house when the bill was voted upon, and offered to recuse himself from the case, but neither the Tax Commissioner or the County took him up on the offer.

In addition to winning the case, the Court held that the County would have to cover the legal fees incurred by the tax office: \$22,797.41. The county attorney said she would not appeal the court ruling.

When asked about the court's ruling, Ferdinand said he's happy for the taxpayers, and it will not change how his office interacts with the County.

"I don't see my relationship that different than it was prior to this lawsuit," said Tax Commissioner Ferdinand. "By nature of what I have to do, there's always some tension because I collect taxes—and I run a pretty tight ship," said Commissioner Ferdinand.

Tax Matters breaking new ground in public awareness

First season of TV show tackles diverse issues



ABOVE: North meets South. Roswell resident and developer Steven Boyd and South Fulton conservationist Stacy Patton join Tax Commissioner Ferdinand for the second edition of the TV show *TAX MATTERS*.

The newest television program on the county cable station FGTV has received rave reviews for its content, presentation and production values.

"Many people may not have the ability to come to one of our offices, so we provide information through our monthly program as a public service," the Commissioner said.

Each month the Office of the Tax Commissioner working with the Office of Broadcast and Cable puts together a program that provides a news segment with the latest news and information about taxes and tax-related information. Next is a roundtable discussion where Commissioner Ferdinand moderates an open discussion with civic, community, and business leaders. For more information and a schedule of air dates and times call the FGTV (Fulton Government Television) office at 404-730-8789.

BELOW: Tax Commissioner Ferdinand and State Sen. Sam Zamarripa and County Commissioner William "Bill" Edwards of South Fulton after the December edition on municipalization of unincorporated areas of the county.



*From our home to your home ...
Best Wishes*

AS WE EMBARK UPON A NEW YEAR
THE STAFF AND MANAGEMENT OF THE
OFFICE OF THE TAX COMMISSIONER
OF FULTON COUNTY
AND
TAX COMMISSIONER
ARTHUR E. FERDINAND

BID YOU AND YOURS THE BEST OF
HAPPINESS, SAFETY, AND PROSPERITY.
WE LOOK FORWARD TO SERVING YOU
IN 2006!



Frankly Ferdinand

The Commissioner's Comments

I recently addressed a civic association in Midtown.

I was asked what I did to turn around an underperforming tax organization so quickly after first taking office in 1997.

A few minutes into my address, I was stopped when one of the members of the audience noted that I had also improved the solid-waste collection for the City of Atlanta, from an anemic mid-50% to a refreshing 96% in the first year of resumed collection by my office.

The first answer to both observations is simple—treat people properly, and they will respond. Second, emphasize the real objective of the office—which is to serve the public well. Third, set challenging and inspiring goals in every aspect of the operation. And, finally, make full and effective use of the laws of the State of Georgia.

Unlike many politicians and executives, I did not replace any member of the staff with "my crew" when I took office. This wrecking-ball approach never appealed to me. Instead, the existing management team was given more latitude in decision-making within certain and well-defined parameters.

As it should be in any constitutional office, interference from outside the organization was stopped on day one of my tenure; and the authority, decisions and rights of the team were strongly backed and protected.

Don't ever expect to see me reprimanding, embarrassing or showing up any of my employees in public. This approach has enabled the organization to administer the laws of the State equitably—not giving preferential treatment to any privileged set. Suddenly, everyone was expected to pay their fair share of taxes without exception.

A vital part of the formula to immediate improvement is setting goals in every facet of the organization's core operations, and backing them with the means and the willingness to reach them.

We set goals and maintained them, but if the means of achieving our goals were proving ineffective, they were quickly adjusted or changed. Continuous improvement is always foremost on our minds—failure or falling short is not an option. I challenge anyone to find a more self-confident, trained and motivated team anywhere in government.

Education! The organization became the first large organization in the County in which each employee was given a PC and trained by Microsoft-certified tutors to use this marvel of the technological world effectively.

Ongoing education at all levels of the organization—state and tax association-sponsored courses, Carl Vincent Institute training, teller and customer training by local banks, management courses from the private sector, etc—is vital to continuous improvement and improved productivity.

Bringing technology to a wired generation of customers is key to improve productivity in an organization in which demand for services grows with population, employment and economic growth.

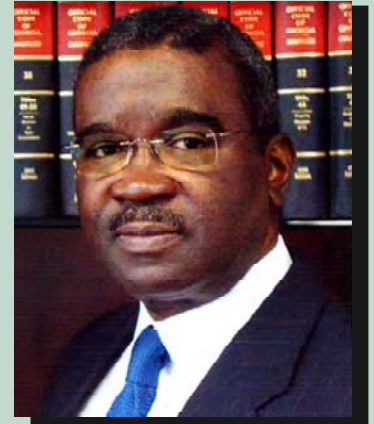
So, for the last six years, in Fulton County, you have been able to renew your auto tags via the Internet in lieu of standing in long lines.

And, before this tax season heats up, you will also be able to pay taxes and solid waste fees by credit card, for a fee, on the World Wide Web as well.

Educating the general public is also paramount to improving and maintaining public trust. Through my frequent public addresses at various neighborhood organizations, guest appearances on television and radio, writing articles on tax matters, and the offices publication of brochures has given the public a good grasp of tax laws, the role of the tax commissioner versus tax assessors, and how to get the most out of home ownership.

Taking care of employees gives me the latitude to take care of the public. I am constantly looking for ways to better serve by keeping innovation in the forefront of my thinking. This philosophy gave birth to satellite-office locations, making it convenient for the public to conduct business with our office.

QUITE FRANKLY, in the Tax Commissioner's Office, tax matters—but **people come first!**



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



the MAIL bag comments & questions from constituents

A LETTER FROM BETTY CANNON OF ATLANTA

She writes: "I live on Candlelight Lane. I am writing because I want to know: do you give older persons an income-reduction on their bill? I will be 69 years old soon. "YES."

Taxpayers, age 62 or older, who occupy property and meet certain income requirements, may be entitled to additional overage exemptions from city, county, school and state taxes.

For information on eligibility, or the proper method of applying, please, call the Board of Tax Assessors' Office at (404) 224-0102.

A PHONE CALL FROM TONI ROQUEMORE OF ATLANTA

Ms. Roquemore purchased some property in 2005 and did not receive a tax bill. She asked if the office could fax a tax bill to her.

Ms. Roquemore, in the State of Georgia, the deed record of owner as of January 1 of each year remains as the property record owner for the entire tax year.

When a property is purchased during a given year, the property tax record will not reflect the new owner's name until the following year.

However, the Board of Tax Assessors' office can add a special billing address, so that the new owner receives all property-tax correspondence. The Tax Commissioner Office faxed a tax bill to Ms Roquemore, per her request.

AN E-MAIL MESSAGE FROM JAMES FORD OF ALPHARETTA

TAX MATTERS, the television news information program, received this e-mail in which Mr. Ford writes:

"I Just want to say that I enjoyed your recent program with Mr. Boyd and Ms. Patton.(See related photo on page 1). I learned a great deal that I didn't know about developments . Also I think your show demonstrated that developers, like Mr. Boyd and conservationists like Ms. Patton, can actually work together instead of always seeing developers and neighborhoods at war with each other.

Mr. Ford, thanks for watching. We'll try to keep you watching with more timely information each month.

IF YOU HAVE A QUESTION, CONCERN OR COMMENT, WE WOULD LIKE TO HEAR FROM YOU. JUST CONTACT THE TAX COMMISSIONER OFFICE AT THE NUMBERS AND ADDRESSES BELOW.

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 404.730.6602 Fax 404.893.0606 arthur.ferdinand@co.fulton.ga.us

Tax Commissioner Locations

Full Service Locations Monday through 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

Motor Vehicle Service Locations

Haynes Bridge Shopping Center - Kroger 3000 Old Alabama Rd., Alpharetta Monday through Friday 11 a.m. - 6:15 p.m.

Hightower Station Shopping Center 2636 Martin Luther King Jr. Drive, Atlanta Monday through Friday 8:30 a.m. - 4 p.m.

Motor Vehicle Service Locations Seniors Age 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.

Why wait standing in line? Go On-line to renew auto tag

Many Fulton County citizens may be eligible to renew their auto tags on the Internet. The state charges "net surfers" an additional processing fee for each credit-card transaction. With each transaction you may renew from one to 50 vehicles.

After a successful renewal, your new registration will be mailed within five business days. If you have any questions regarding your renewal, or do not receive your registration, just contact the tax commissioner Motor Vehicles Division.

If the address on your renewal notice is not correct then do not renew online—come into the tag office.



ABOVE: Cashier Bridgette Amalu with Angie Bates, tax administrator of the Motor Vehicles Division review license plates now available on the Internet.

Before you begin on-line registration: First, you will need a current vehicle-registration renewal notice, with a special RIN number. A RIN number is short for Internet Renewal Identification Number; it will appear on your Georgia Department of Revenue registration renewal notice. Second, you will need a vehicle-emission inspection. Last, you need a VISA or MasterCard credit or check card. Due to state law changes, a vehicle's registration will not be allowed without an electronic indication that a vehicle is covered by liability insurance.



CIDs and TADs and how they improve communities

You have undoubtedly heard the acronyms TAD and CID bandied around by local politicians; you have seen their proponents appear before the Board of Commissioners and Atlanta City Council, seeking approval. As Tax Commissioner Ferdinand speaks to citizens around the County, he is often asked about these relatively new concepts, and what distinguishes them, from one another.

COMMUNITY IMPROVEMENT DISTRICTS

A Community Improvement District, referred to as a CID, is a well-defined area in which a majority of commercial property owners agree to tax themselves in order to pay for improvements within the district normally financed by local government. Each CID establishes a governing board to determine its millage rate of up to five mills each year; and the CID levy is then assessed on all nonresidential property within the district. Residential and personal property within the district are not taxed.

A CID provides funding to improve: streets and roads, parks, water systems, transportation, public safety and more.

The tax commissioner is the point of contact for all CID activity in the government. After receiving written consents from a majority of commercial property owners—who own 75 percent of the property within the CID—the tax commissioner certifies the CID. He bills and collects taxes for each CID in the county, and this tax revenue can be used to leverage other funding sources, such as matching dollars from state and federal projects.

There are six CIDs in Fulton County with total 2004 tax revenue of \$14.5 million. The existing CIDs are: Oakley in South Fulton, Perimeter, which abuts the Perimeter CID in DeKalb County, Atlanta Downtown, Atlanta Midtown, Buckhead, and North Fulton along the 400 corridor.

TAX ALLOCATION DISTRICTS

A tax allocation district (TAD), more commonly known around the country as tax increment financing (TIF), have been in existence for about three decades; and about 40 states, including Georgia, allow the practice. At its most basic level, tax incremental financing is intended to allow a city or village to pay for infrastructure, roads and other public improvements by using property taxes that would otherwise go to school, county and other taxing jurisdictions.

When legislatures authorized tax incremental financing they intended its use to eliminate blight and to rebuild, economically depressed areas by promoting



ABOVE: CID leaders on the set after taping a segment of *TAX MATTERS*, the daily TV tax news-information program. From left: Scotty Greene, Buckhead CID; Yvonne Williams, Perimeter CID; Tax Commissioner Ferdinand; Don Childress, Midtown Improvement District; and Paul Kelman, Downtown Atlanta CID. Watch *TAX MATTERS* (on FGTV on Comcast Cable Channel 21 in the city of Atlanta, Channel 23 in unincorporated Fulton County; and, or on the Internet at www.co.fulton.ga.us/fultonlive.aspx).

industrial development and job creation. The thought process behind this financing strategy and the statutes allowing it were simple: the development in a blighted area may not take place without financial assistance provided to the tax allocation district; so, some of the increased taxes ensuing from the development, improvement and increased property value in the district should go toward financing the development.

There are currently seven TADs in Fulton County, with a total 2004 tax revenue of \$14.2 million. The existing TADs are: East Point, Atlanta, Atlantic Steel, Sandy Springs, Fulton/Atlanta Eastside, Fulton/Atlanta Perry Bolton, and Fulton/Atlanta Princeton Lake. The recently proposed Beltline TAD is the most ambitious one to date, and it could generate up to \$1.7 billion in bond funding, with significant economic benefits going to the City of Atlanta, Fulton County, and the Atlanta Board of Education.

Unlike a CID, which is administratively handled by the tax commissioner, the creation of a TAD is a political process handled by governing authorities (cities, school boards, etc.), because tax revenue is obligated to a TAD, whereas in a CID, businesses are simply taxing themselves. TADs usually last between 15 to 30 years, and tax money raised from increased assessments are used to pay down bonds that were raised to jump-start the development in the tax allocation district.

“Every politician now wants a TAD in his or her district,” said Commissioner Ferdinand. “It is politically fashionable, because it keeps money in a politician’s district, and developers love it because they can use tax dollars instead of their own money for development.”

Good visible examples of TADs are the Atlantic Steel TAD which is now the Atlantic Station development near the yellow 17th Street bridge in midtown, and the Market Place in College Park. Prior to the creation of the districts, both locations were clearly underperforming economically, but are now bustling commercial centers.