

Narrative

General Information

County Name: [Fulton County](#)

Person Performing Ratio Study: [Jay Morris – Ad Valorem Solutions, LLC](#)
[Jaime Morris – Ad Valorem Solutions, LLC](#)
[Judy Dancy – Fulton County Assessor](#)

Sales Window (e.g. 1/1/19 to 12/31/19): [Due to size of County, we used sales from 01/01/2017 to 12/31/2019 for ResImp study section in Liberty, Newcastle, Union and Wayne Townships. We also used sales from 01/01/2017 to 12/31/2019 for ComImp. For all other study sections, we used sales from 01/01/2018 through 12/31/2019.](#)

If more than one year of sales were used, was a time adjustment applied? If no, please explain why not. If yes, please explain the method used to calculate the adjustment.

[No. We did not have enough paired sales to establish a reliable time adjustment.](#)

Groupings

In the space below, please provide a list of township and/or major class groupings (if any). Additionally, please provide information detailing how the townships and/or major classes are similar in market.

[The Residential Vacant land was grouped \(L1\). Fulton County is mainly a rural-agricultural county. Therefore, the homesites throughout the county are of similar rural tracts and should be grouped for trending and sales ratio purposes. The land values were updated in for 2019 with the new land order. Although some townships come in low, there are not enough sales in individual neighborhoods to make any further trending adjustments.](#)

[Due to the limited amount of sales, all commercial and industrial land was trended together \(L2\). There were no commercial and industrial valid sales, so no further trending was done.](#)

[With this being a small rural community and due to the number of sales in individual neighborhoods, the commercial and industrial parcels were grouped together in the ratio study \(C1\).](#)

AV Increases/Decreases

If applicable, please list any townships within the major property classes that either increased or decreased by more than 10% in total AV from the previous year. Additionally, please provide a reason why this occurred.

Property Type	Townships Impacted	Explanation
Commercial Improved	Richland Twp. > 10% Union Twp. > 10%	New building 100% up from 50% complete in 2019. Many changes due to reassessment. And several parcels changed from 400 class to improved class.
Commercial Vacant	Liberty Twp. > 10%	Three parcels had buildings removed now making them 400 class.
Industrial Improved		
Industrial Vacant	Henry Twp. > 10% Union Twp. > 10%	25-09-19-180-002.000-002 From Res Imp to Ind Vac. Ag to Ind and bldgs. Removed from industrial
Residential Improved	Liberty Twp. > 10% Union Twp. > 10% Wayne Twp. > 10%	Liberty saw many changes with reassessment as well as trending in several neighborhoods exceeding 10%. Many changes with reassessment – parcels changed from vacant to improved. Many changes with reassessment – parcels changed from vacant to improved.
Residential Vacant	Union Twp. > -10%	Several properties changed from res vac to improved with reassessment.

Cyclical Reassessment

Please explain in the space below which townships were reviewed as part of the current phase of the cyclical reassessment. For 2019 the townships of Wayne, Liberty, Union and parts of Aubbeenaubee were reviewed.

Was the land order completed for the current cyclical reassessment phase? If not, please explain when the land order is planned to be completed. We will complete the next land order during the third phase to be implemented with the fourth phase of the reassessment.

Comments

In this space, please provide any additional information you would like to provide the Department in order to help facilitate the approval of the ratio study. Such items could be standard operating procedures for certain assessment practices (e.g. effective age changes), a timeline of changes made by the assessor’s office, or any other information deemed pertinent.