



# FULTON COUNTY TAXPAYERS ASSOCIATION

*Non-Profit Advocate Of Lower Property Taxes In Atlanta/Fulton*

May 2006

## “Fixing” Fulton County

At the end of a grueling 8-hour hearing on March 10th, Superior Court Judge Jerry Baxter ruled that – based on the recent audit and the hearing testimony – the remaining two members of the Fulton County Board of Assessors should be removed.

Judge Baxter’s concluding comments are worth repeating: “The entire department known as the Board of Assessors has been broken for years. It desperately needs fixing from top to bottom.” Unfortunately, the Board of Assessors is but one of several Fulton County departments which need “fixing.”

### 1. Fulton County Board of Assessors

The recent audit of the Board of Assessors by a leading CPA firm – Cherry, Bekaert & Holland – uncovered 14 allegations of gross mismanagement. These include:

- “Tax-exempt properties do not support tax-exempt status.”
- “Members of the Board of Assessors and management of the Assessor’s Office accepted gratuities from taxpayer representatives who were actively working on appeals.”
- “Many County Tax Appraisers are not in compliance with required employee qualifications.”
- “40% of a sampling of commercial appraisal assignments were assigned to trainees, with no evidence of quality review by senior appraisers, 70% of residential appraisal assignments were assigned to trainees with no evidence of quality review.”
- “Controls over the Appeal Process are inadequate.”
- “Residential Property Appraisals are not

conducted in accordance with Georgia Law or Professional Standards.”

To regain the confidence of the 288,000 taxpayers in Fulton County, it is clear and obvious that strict accountability standards must be applied by the new Board of Assessors, chaired by the highly-qualified Bill Huff. Here are but a few standards that must apply: The Chief Appraiser and senior staff must be re-evaluated to determine whether they are qualified to hold such positions. Any employee accepting “gratuities” from taxpayer representatives must be summarily dismissed. The \$9 billion in tax-exempt properties must be reviewed by a highly-qualified, independent professional firm. Every appraisal by a trainee must be reviewed by a Senior Appraiser. There must be better controls over the Tax Appeal process to make certain that there is no collusion between the County Appraisers and the Tax Representatives. Property appraisals must be conducted in accordance with Georgia Law and/or Professional Standards. More competent employees must be hired.

The 2006 budget for the Fulton County Board of Assessors is \$12 million which, divided by the 168 employees, averages an astounding \$71, 428.57 per employee.

### 2. Office of the Sheriff

The largest single expenditure of the Fulton County General Fund Budget is the Office of the Sheriff, budgeted at \$86,433,139! The functions of the Office of Sheriff are twofold, the County Jail and the Security of the County Court. Sadly, this Office has been replete with gross mismanagement, from the courthouse killings last year, to the repeated escapes from the County Jail, to the most recent revelation of

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the Sheriff's Chief of Staff accused of mishandling \$600,000 of state grant money while involved in a previous business. In an urban county like Fulton, where we have Police Departments in every jurisdiction, do we really need a County Sheriff? What we need is a professional Jail Manager and a top security service for the courts. The alternative is for a Constitutional Amendment to permit the Fulton County Board of Commissioners to consider the outsourcing of the County Jail and the Security of the County Court.

## 3. Health & Human Services

With this year's budget at \$54,059,510, Health & Human Services are at an all-time high (Health at \$27,414,000, Human Services at \$26,645,510). In fairness to the taxpayers, the Fulton County Board of Commissioners should appoint an independent management consulting firm to review the fourteen Senior Centers, the twelve Health Centers, the five Community Mental Health Centers, the three Developmental Disabilities Centers, etc., etc. Are all the Health Centers really needed? Could the Health Centers be merged with the Grady Neighborhood Health Centers? Could the functions of the Senior Centers be assumed by the neighborhood churches, with volunteer employees – as is the practice in many American communities? Are five Mental Health Centers really needed? Are there professional feasibility studies for each of these facilities?

## 4. Do We Really Need An Arts Council At \$4,947,712?

With the incorporation of Sandy Springs, Johns Creek, Milton, Chattahoochee Hills and South Fulton, all of unincorporated Fulton County will be incorporated. In view of this, does Fulton County really need an Arts Council at an annual cost of \$4,947,712? Do we really need a County Marshall at a cost of \$4,958,096? Do we really need an Environmental & Community Development Services at a cost of \$3,091,902? Economic Development at \$1,600,000? Cooperative Extension at \$479,000? To be fair, these services are provided to all citizens, even those in cities.

## 5. County Personnel

Last year, Fulton County employed 7,768 employees. A spokesman for the Fulton County Finance Department informs me, "With the incorporation of Sandy Springs, there has been very little – if any - reduction in county personnel." However, with the incorporation of Johns Creek, Milton, Chattahoochee Hills and South Fulton, there will no longer be a need for the Fulton County Special Services Districts and the County Manager should determine whether the remaining county employees are justified. Although the County Manager informs me that 1,000 employees will be ultimately affected, the FCTA urges a professional management firm be commissioned to determine

performance standards for every county employee. This is particularly important because, according to the International City/County Management Association (ICCMA), “Personnel comprises 83% of the cost of local government.”

## 6. The Justice System Accounts for 1/3 of the entire County Budget: \$195,854,521 for 2006!!!

Every Fulton County taxpayer should be concerned that 1/3 of the entire Fulton County General Fund Budget is the Justice System! The Office of the County District Attorney is budgeted this year at \$19,340,096; the Office of the Public Defender at \$10,496,211; the Superior Court-General, \$17,935,683; the Superior Court-Clerk, \$13,771,125; the Superior Court-Judges, \$4,224,534; the Juvenile Court, \$14,591,919; County Probate Court, \$2,465,735; State Court-General, \$12,409,365; State Court-Solicitor General, \$5,712,854; State Court-Judges, \$3,515,764; Office of the County Sheriff, \$86,433,139; County Marshall, \$4,958,096.

While it is true that the City of Atlanta is a high-crime city, it is also true that there are too many frivolous lawsuits. Fortunately for the taxpayers, the Fulton County Board of Commissioners did create a Blue Ribbon Commission on the Justice System, chaired by one of Atlanta’s pre-eminent attorneys, Emmet Bondurant. Hopefully, this Blue Ribbon Commission will uncover the waste and mismanagement of the Fulton County Justice System and recommend a fair and reasonable alternative to the frivolous lawsuits.

## 7. Should \$30,938,000 Of Taxpayer Dollars Be Spent On “General Services” For 2006?

The website home page of the Fulton County General Services lists its functions: “Atrium Rental”, “Land Division”, “Fulton County Airport – Charlie Brown”, “Construction /Renovation of County Facilities”. With

the incorporation of Sandy Springs, Johns Creek, Milton, Chattahoochee Hills and South Fulton, there will no longer be a need for an “Atrium Rental” because the County Government Center on Pryor Street is much too large for its down-sized needs. With regard to the “Land Division”, outside of the county’s water and sewer needs, the county will no longer be acquiring or leasing property for most other purposes. There will no longer be a need to operate the Fulton County Airport because Fulton County should not be in the airport business.. Finally, there will no longer be a need for “Construction/Renovation Of County Facilities” because of the significant downsizing of Fulton County.

## Conclusion

The history of Fulton County during the past 28 years has been a history of governmental failure. The County has consistently been ranked C below average by Governing Magazine, the County tax millage is consistently among the highest of the State’s 159 counties. North Fulton County – with its population of 290,078 – could be the catalyst in turning around Fulton County! With the county elections in November, the voters of North Fulton County could unite with the voters of Buckhead and Sandy Springs – and all other like-minded voters - to elect a highly qualified successor to Chair Karen Handel (running for statewide office) and an equally qualified, consistently dependable, Commissioner for the At-Large, District 2 seat.

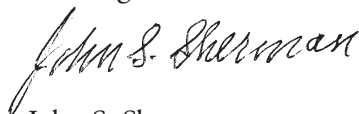
In the recent words of Cynthia Tucker, Editor, Editorial Page, The Atlanta Journal & Constitution, March 29th, *“Sandy Springs residents were fed up with the childish tyranny of a county government that spent their money while paying little attention to the services they needed or the issues they believed were important. So they formed a city. Not that the commissioners seem to have noticed. They continue to spend as if they’ve got a money tree plantation down in the basement. Ignoring the reality of a downsized tax base, the commission dipped into the reserve fund in January to balance the budget. The commission also has ignored the reality that so many citizens are fed up with its antics and ready to desert to new municipalities. You’d think that those separatist movements would have sobered Fulton’s commissioners – forcing them to behave more responsibly, to insist on an honest and efficient bureaucracy, and to pare back unnecessary spending. Who can blame taxpayers for wanting different elected leaders than this bunch!”*

# Why Your Vote On Nov. 7th Means So Much!

On election-day, November 7th, the voters of Fulton County will have the opportunity of electing “different elected officials than this bunch.” A highly qualified Chair to succeed Karen Handel (seeking statewide office) and an equally qualified, consistently dependable Commissioner At-Large for District 2 would make the difference between a declining, fragmented Fulton County and a fiscally responsible, united Fulton County. If “this bunch” dominates Fulton County – as they have done during the past 28-years – the leaders of North Fulton will propose forming a separate county, with everything north of Wieuca Road to be known as Milton County. This would devastate the remaining Fulton County. On the other hand, if the voters elect different elected officials than “this bunch”, Fulton County could become a model for fiscal responsibility, improving county services at lower costs, and, above all, earning the confidence of the North Fulton taxpayers toward a unified Fulton County.

With only six months to election-day, it is important to mark your calendars and plan to vote! April 28th is the cut-off date for further candidates and the FCTA Committee will, of course, interview and evaluate each candidate. A written report will be sent to our members in June.

Kind regards,



John S. Sherman  
President

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## Join the Fight to Bring Better Government to Atlanta and Fulton County!

For those who have not joined, I enclose my annual membership of:

\$50 Family\_\_\_ \$100 Patron\_\_\_ \$200 Corporate Member\_\_\_ \$500 Corporate Sponsor\_\_\_

\$1000 Corporate Champion\_\_\_

I enclose a contribution of \$50\_\_\_ \$100\_\_\_ Other\_\_\_

If you prefer, you can charge your membership or a donation on-line at [www.fcta.us](http://www.fcta.us)

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