



# FULTON COUNTY BOARD OF ASSESSORS

Regular Meeting Agenda

January 9, 2020

12:30 PM

## **Call to Order**

## **Roll Call**

20-0109-100 – Approval of Agenda

## **Invocation**

20-0109-101 – Election of Chairman & Vice-Chairman

20-0109-102 – Appointment of Secretary

20-0109-103 – Approval of December 19, 2019 Minutes

## **Citizen Time**

## **Section Reports**

20-0109-200 – Field Book Changes	Page 4
20-0109-201 – Homestead Exemption Changes	Page 6
20-0109-202 – Personal Property Administrative Changes	Page 10
20-0109-203 – Personal Property Releases	Page 15
20-0109-204 – Residential Administrative Changes	Page 23
20-0109-205 – Commercial Administrative Changes	Page 25
20-0109-206 – 2019 Appeal Withdrawals (Personal Property)	Page 29

## **Chief Appraiser's Report**

## **Discussion Items**

20-0109-D001 – HB 507

## **Policy Reviews**

Parcel Combinations/Splits Policy (10-0406-P001)

**Fulton County Board of Assessors**  
**Regular Meeting Minutes – December 19, 2019**

**Board Member Attendance:** Salma Ahmed, Chair; Michael Fitzgerald, Vice-Chair; Lisa Aman and Edward London. Pamela Smith was not in attendance.

**Staff Attendance:** DeWayne Pinkney, Deputy Chief Appraiser/Secretary; Dwight Robinson, Chief Appraiser; Curtis Broden, Tara Parker & Kevin Whitman, Deputy Chief Appraisers; Gaetjens Coreus, Brian Gardner & Zachary Mitchell, Appraisal Managers; Hasell Brown, Network Specialist; Cheryl Ringer, Senior Assistant County Attorney.

**Presenters:** Sandra Zayac, Lauren Woodyard & Maya Foster – Fulton County Development Authority; Douglass Selby & Benjamin Vernon, Atlanta Development Authority.

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Salma Ahmed called the meeting to order at 12:38 p.m.

**19-1219-100 – Approval of Agenda** – Motion to approve: Smith, Second: Aman. The motion passed unanimously.

**Invocation** – Edward London gave the invocation.

**19-1219-101 – Approval of December 5, 2019 Minutes** – Motion to approve: Aman, Second: London. The motion passed unanimously.

**Citizens** – There were no speaker cards submitted.

**Development Authority of Fulton County**

19-1219-102 – Atlantic Yards Investors LLC – Motion to approve: Fitzgerald, Second: London. The motion passed unanimously.

**Development Authority of Atlanta**

19-1219-103 – 100 Edgewood Owner LLC – Motion to approve: Fitzgerald, Second: London, The motion passed unanimously.

**Section Reports**

	<u>Motion</u>	<u>Second</u>	<u>Vote</u>
19-1219-200 – Field Book Changes	London	Fitzgerald	Unanimous
19-1219-201 – Homestead Exemption Changes	London	Fitzgerald	Unanimous
19-1219-202 – Personal Property Administrative Changes	Aman	London	Unanimous
19-1219-203 – Personal Property Releases	Fitzgerald	Aman	Unanimous
19-1219-204 – Exemption Approvals	Fitzgerald	London	Unanimous
19-1219-205 – Conservation Use Approvals	Fitzgerald	London	Unanimous
19-1219-206 – Special Properties	Fitzgerald	London	Unanimous
19-1219-207 – Residential Administrative Changes	Fitzgerald	London	Unanimous
19-1219-208 – Commercial Administrative Changes	London	Aman	Unanimous
19-1219-209 – 2019 Appeal No Changes	London	Aman	Unanimous
19-1219-210 – 2019 Appeal Value Changes	Fitzgerald	London	Unanimous
19-1219-211 – 2019 Appeal Second Reviews w/Value Freeze	Aman	London	Unanimous
19-1219-212 – 2019 Appeal Second Reviews	London	Fitzgerald	Unanimous
19-1219-213 – 2019 Appeal Value Changes w/Value Freeze	Fitzgerald	London	Unanimous
19-1219-214 – 2019 Arbitration Appraisals Accepted	Fitzgerald	London	Unanimous
19-1219-215 – 2019 Hearing Officer No Changes	London	Aman	Unanimous
19-1219-216 – 2019 Hearing Officer Value Changes	London	Aman	Unanimous
19-1219-217 – 2019 Appeal 299c Value Rolls	Aman	London	Unanimous

19-1219-218 – 2019 Appeal Withdrawals	Fitzgerald	London	Unanimous
19-1219-219 – 2019 Appeal Withdrawals (Personal Property)	Aman	London	Unanimous

**Corrected Items**

	Parcel Identification	Owner Name	Year(s)	Page #	Item #	Agenda	Correction
1	14-0103-LL-047-9	STEWART SQUARE LLC	2019	162	9	C4	CURRENT VALUE SHOULD BE \$1,700,000
2	14-0108-LL-022-7	HERMITAGE PLACE LIMITED	2019	162	10	C4	CURRENT VALUE SHOULD BE \$825,000
3	14-0111-0003-103-6	MIKAEL PROPERTIES LLC	2019	162	11	C4	CURRENT VALUE SHOULD BE \$18,000
4	14-0122-0001-065-6	KIM KYONG CHA	2019	162	12	C4	CURRENT VALUE SHOULD BE \$40,000
5	14-0001-0007-088-1	SOUTHTRUST BANK	2019	162	14	C4	CURRENT VALUE SHOULD BE \$862,450
6	11-0260-0120-153-4	KIMBALL BRIDGE PROPERTIES	2019	172	1	WPA	SHOULD BE ON C4 AGENDA

19-1219-220 – Approval of 2020 Mobile Home Digest – Motion to approve: London, Second: Fitzgerald. The motion passed unanimously.

**Discussion Items**

19-1219-D001 – Authorization of Acceptance of Service – Michael Fitzgerald made a motion, seconded by Edward London, to authorize the individuals listed below to accept service of legal documents on behalf of the Board. The motion passed unanimously.

1. The Secretary to the Board of Assessors and his or her designee.
2. Staff Attorneys from the Office of the Fulton County Attorney who represent the Board of Assessors.

**Chief Appraiser’s Report** - A copy of the report is included with the minutes of this meeting.

**Executive Session** – Motion for executive session to discuss personnel: Aman, Second: London. The motion passed unanimously. Motion to end executive session and return to the regular meeting: Aman, Second: London. The motion passed unanimously.

**Adjournment:**

Motion to adjourn: Fitzgerald, Second: London. The motion passed unanimously and the meeting was adjourned at 2:40 p.m.

Submitted by:



S. DeWayne Pinkney, Secretary

**FBC Field Book Changes**

RESIDENTIAL PROPERTIES

	<b>PARCEL ID YEAR</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>
<b>APPRAISER</b>			
1	07 -3200-0059-055-1 2011	BRISCOE JOHN Remove from Digest FOR DEACTIVATION 2011 - 2019	34,400 0 -34,400
MS			
2	07 -3200-0059-055-1 2012	BRISCOE JOHN Remove from Digest FOR DEACTIVATION 2011 - 2019	25,800 0 -25,800
MS			
3	07 -3200-0059-055-1 2013	BRISCOE JOHN Remove from Digest FOR DEACTIVATION 2011 - 2019	25,800 0 -25,800
MS			
4	07 -3200-0059-055-1 2014	BRISCOE JOHN Remove from Digest FOR DEACTIVATION 2011 - 2019	26,300 0 -26,300
MS			
5	07 -3200-0059-055-1 2015	BRISCOE JOHN Remove from Digest FOR DEACTIVATION 2011 - 2019	29,100 0 -29,100
MS			
6	07 -3200-0059-055-1 2016	BRISCOE JOHN Remove from Digest FOR DEACTIVATION 2011 - 2019	29,100 0 -29,100
MS			
7	07 -3200-0059-055-1 2017	BRISCOE JOHN Remove from Digest FOR DEACTIVATION 2011 - 2019	15,600 0 -15,600
MS			

**BOARD OF TAX ASSESSORS MEETING OF**  
09 January, 2020

**FBC Field Book Changes**

RESIDENTIAL PROPERTIES

	<b>PARCEL ID YEAR</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>
8	07 -3200-0059-055-1 2018	BRISCOE JOHN Remove from Digest FOR DEACTIVATION 2011 - 2019	28,700 0 -28,700
	MS		
9	07 -3200-0059-055-1 2019	BRISCOE JOHN Remove from Digest FOR DEACTIVATION 2011 - 2019	29,400 0 -29,400
	MS		

**BOARD OF TAX ASSESSORS MEETING OF**  
09 January, 2020

**HEC Homestead Exemption Changes**

HOMESTEAD DIVISION

	<b>PARCEL ID YEAR  APPRAISER</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>
1	07 -3200-0060-398-2 2018  AW	ANDREWS WILLIE L Continuing occupancy REINSTATEMENT	132,400 132,400 0
2	09F-0300-0014-140-0 2019  AW	ANDERSON DEXTER & SONOLA M Continuing occupancy CHANGING CODE TO VETERAN	152,400 152,400 0
3	11 -0501-0182-006-8 2018  AW	CROSS BRIDGE LIVING TRUST THE Continuing occupancy REINSTATEMENT	580,000 580,000 0
4	11 -0501-0182-006-8 2019  AW	CROSS BRIDGE LIVING TRUST THE Continuing occupancy REINSTATEMENT	580,000 580,000 0
5	12 -1684-0323-020-4 2019  FB	BELL PAMELA F & Homestead removal BOTH TAXPAYERS DECEASED	444,400 444,400 0
6	13 -0164-0004-003-5 2017  AW	ANDERSON SHIRLENE Homestead removal CLAIMING MULTIPLE HOMESTEADS	131,700 131,700 0
7	13 -0164-0004-003-5 2018  AW	ANDERSON SHIRLENE Homestead removal CLAIMING MULTIPLE HOMESTEADS	137,000 137,000 0

**BOARD OF TAX ASSESSORS MEETING OF**  
09 January, 2020

**HEC Homestead Exemption Changes**

HOMESTEAD DIVISION

	<b>PARCEL ID YEAR</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>
8	13 -0164-0004-003-5 2019	ANDERSON SHIRLENE Homestead removal CLAIMING MULTIPLE HOMESTEADS	156,500 156,500 0
	AW		
9	14 -0061-0003-026-9 2017	MOORE BOBBY LEE Homestead removal MULTIPLE HOMESTEADS	14,700 14,700 0
	AW		
10	14 -0061-0003-026-9 2018	MOORE BOBBY LEE Homestead removal MULTIPLE HOMESTEADS	15,300 15,300 0
	AW		
11	14 -0061-0003-026-9 2019	MOORE BOBBY LEE Homestead removal MULTIPLE HOMESTEADS	69,800 69,800 0
	AW		
12	14 -0147-0002-029-2 2019	COPELAND ANNIE ELIZABETH Homestead removal TAXPAYER DECEASED IN 2012	58,400 58,400 0
	FB		
13	14 -0147-0004-023-3 2019	HUTCHINS LOIS M Continuing occupancy REINSTATEMENT	49,800 49,800 0
	MMS		
14	14 -0166-0001-010-9 2017	EJ CAPTIAL PARTNERS LLC Homestead removal IN A COMPANY NAME	26,600 26,600 0
	AW		

**HEC Homestead Exemption Changes**

HOMESTEAD DIVISION

	<b>PARCEL ID YEAR</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>
15	14 -0166-0001-010-9 2018	EJ CAPTIAL PARTNERS LLC Homestead removal IN A COMPANY NAME	60,800 60,800 0
	AW		
16	14 -0166-0001-010-9 2019	EJ CAPTIAL PARTNERS LLC Homestead removal IN A COMPANY NAME	85,800 85,800 0
	AW		
17	14F-0120- LL-053-0 2019	DUMAS NANCY & NORMAN J Homestead removal BOTH TAXPAYERS DECEASED	221,700 221,700 0
	FB		
18	17 -0041-0005-014-1 2019	SMITH RICHARD & CANDACE Homestead removal PREVIOUS OWNERS EXEMPTION	547,000 547,000 0
	AW		
19	17 -0088-0004-044-3 2019	O NEAL MICHAEL D & ANN B Homestead removal REQUESTED BY TAXPAYER	356,800 356,800 0
	AW		
20	17 -0093-0011-023-1 2019	SADAKA DONNA ROBINSON Homestead removal DID NOT OCCUPY	516,300 516,300 0
	AW		
21	17 -0108-0007-137-8 2019	STANDROD SAMUEL & MOREHEAD JANSON Continuing occupancy APPLIED BEFORE DEADLINE	543,600 543,600 0
	AW		



**BOARD OF TAX ASSESSORS MEETING OF**  
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**HEC Homestead Exemption Changes**

HOMESTEAD DIVISION

	<b>PARCEL ID YEAR</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>
22	17 -0137-0001-036-3 2019	HARTNESS CALVIN E Homestead removal TAXPAYER DECEASED IN 2018	421,000 421,000 0
	FB		
23	17 -0156-0001-034-4 2018	FAUST SHIRLEY F Continuing occupancy REINSTATE	499,300 499,300 0
	FB		
24	17 -0175- LL-092-1 2019	PORTMAN JOHN C JR Homestead removal TAXPAYER DECEASED IN 2017	1,885,500 1,885,500 0
	FB		

## AD2 Administrative Agenda-Personal Property

## PERSONAL PROPERTY

	PARCEL ID YEAR PROPERTY TYPE APPRAISER	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
<b>Tax District Correction</b>				
1	P20110000489 2019 BUSNES P16	PYE BARKER FIRE & SAFETY INC Tax district correction CHANGE TAX DISTRICT FROM 45 TO 10	94,878 94,878 0	P
<b>Ownership Correction</b>				
2	P00000015798 2019 BUSNES P56	MIKART LLC Ownership correction	6,084,557 6,084,557 0	
3	P20090005549 2014 BUSNES P56	FU TAO INC Ownership correction	43,936 43,936 0	
4	P20090005549 2015 BUSNES P56	FU TAO INC Ownership correction	43,936 43,936 0	
5	P20090005549 2016 BUSNES P56	FU TAO INC Ownership correction	43,936 43,936 0	
6	P20090005549 2017 BUSNES P56	FU TAO INC Ownership correction	43,936 43,936 0	
7	P20090005549 2018 BUSNES P56	FU TAO INC Ownership correction	43,936 43,936 0	

## AD2 Administrative Agenda-Personal Property

## PERSONAL PROPERTY

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
<b>Ownership Correction</b>				
8	P20090005549	FU TAO INC	43,936	
	2019	Ownership correction	43,936	
	BUSNES		0	
	P16			
<b>Personal Property Value Update</b>				
9	P00002680253	INSTRU MED INC	109,126	
	2017	Adjusting equipment & inventory value	4,312	
	BUSNES		-104,814	
	P56			
10	P00006129827	COUNTRY HOME BAKERS INC	11,115,355	
	2019	Personal property return filed late	9,278,829	
	BUSNES		-1,836,526	P
	P56			
11	P00006532818	HONDA OF AMERICA MANUFACTURING	8,576	
	2019	Adjusting roll up value to return filed	4,288	
	LEASED		-4,288	
	P21			
12	P20070003582	WELLS FARGO FINANCIAL LEASING INC	70,085	
	2019	Adjusting roll up value to return filed	56,099	
	LEASED		-13,986	
	P21			
13	P20090005073	FRESH TO ORDER LLC	0	
	2019	Not on Digest	37,616	
	BUSNES		37,616	
	P50			
14	P20120003399	JOHNSON AUTOMOTIVE GROUP INC	0	
	2018	Not on Digest	20,384	
	BUSNES		20,384	
	P50			

**AD2 Administrative Agenda-Personal Property**

PERSONAL PROPERTY

	<b>PARCEL ID YEAR PROPERTY TYPE</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>	
<b>Personal Property Value Update</b>				
15	P20120003399 2019 BUSNES P50	JOHNSON AUTOMOTIVE GROUP INC Not on Digest	0 20,384 20,384	
16	P20150000684 2019 LEASED P21	HONDA OF AMERICA MANUFACTURING INC Adjusting roll up value to return filed	972 180 -792	
17	P20170000226 2018 LEASED P21	PURE HEALTH SOLUTIONS INC Adjusting roll up value to return filed	2,453 1,589 -864	
18	P20170001524 2019 BUSNES P63	RAY AMERICA INC Adjusting roll up value to return filed	407,359 32,607 -374,752	
19	P20170002784 2019 BUSNES P16	PORVEN FL Personal property return filed late	104,671 257,052 152,381	
20	P20180002262 2019 BUSNES P65	MINI ME FACTORY LLC Adjusting roll up value to return filed	85,000 10,895 -74,105	P
21	P20180002342 2019 BUSNES P31	IRON AGE SANDY SPRINGS LLC Assets filed under another account	215,000 185,965 -29,035	

**BOARD OF TAX ASSESSORS MEETING OF**  
09 January, 2020

**AD2 Administrative Agenda-Personal Property**

PERSONAL PROPERTY

	<b>PARCEL ID YEAR PROPERTY TYPE</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>	
<b>Personal Property Value Update</b>				
22	P20180002617 2019 BUSNES P48	F B M INC Adjusting roll up value to return filed	167,838 85,621 -82,217	P
23	P20190002389 2019 BUSNES P16	PIEDMONT HEART INSTITUTE PHYSICIANS Personal property return filed late	0 161,689 161,689	P
24	P20190002393 2019 BUSNES P50	VESTA CORPORATION Personal property return filed late	0 667,343 667,343	P
25	P20190002395 2019 BUSNES P48	HOLLYWOOD FEED LLC Personal property return filed late	0 141,380 141,380	P
26	P20190002397 2019 BUSNES P48	HOLLYWOOD FEED LLC Personal property return filed late	0 141,380 141,380	P
27	P20190002398 2019 BUSNES P48	HOLLYWOOD FEED LLC Personal property return filed late	0 151,412 151,412	P
28	P20190002399 2019 BUSNES P48	HOLLYWOOD FEED LLC Personal property return filed late	0 135,000 135,000	P

**AD2 Administrative Agenda-Personal Property**

PERSONAL PROPERTY

	<b>PARCEL ID YEAR PROPERTY TYPE</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>	
<b>Personal Property Value Update</b>				
29	P20190002400 2019 BUSNES P54	VESTA CORPORATION Personal property return filed late	0 731,656 731,656	P
30	P20190002402 2018 BUSNES P65	NATIONAL PARCEL LOGISTICS INC Personal property return filed late	0 18,674 18,674	P
31	P20190002402 2019 BUSNES P65	NATIONAL PARCEL LOGISTICS INC Personal property return filed late	0 15,674 15,674	
32	P20190002403 2019 BUSNES P65	LENNAR GEORGIA INC Personal property return filed late	0 97,760 97,760	P
33	P20190002406 2018 BUSNES P65	LENNAR GEORGIA INC Personal property return filed late	0 122,737 122,737	P

## PRL Personal Property Releases

## PERSONAL PROPERTY

	PARCEL ID YEAR PROPERTY TYPE APPRAISER	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
<b>Personal Property Value Update</b>			
1	P00000002508 2017 BUSNES P54	VERITIV OPERATING COMPANY Received additional documentation BUSINESS LOCATED IN DEKALB COUNTY	60,009 0 -60,009
2	P00000002508 2018 BUSNES P54	VERITIV OPERATING COMPANY Received additional documentation BUSINESS LOCATED IN DEKALB COUNTY	60,009 0 -60,009
3	P00000002508 2019 BUSNES P54	VERITIV OPERATING COMPANY Received additional documentation BUSINESS LOCATED IN DEKALB COUNTY	60,009 0 -60,009
4	P00000002625 2019 BUSNES P54	TAYLOR COMMUNICATIONS INC Business closed prior to January 1	17,347 0 -17,347
5	P00000022533 2019 BUSNES P63	SAM FLAX ATLANTA INC Business closed prior to January 1	986,448 0 -986,448
6	P00000028960 2019 BUSNES P56	SOMMERS & SOMMERS INC Business closed prior to January 1	127,385 0 -127,385
7	P00002680253 2019 BUSNES P56	INSTRU MED INC Business closed prior to January 1	109,126 0 -109,126

## PRL Personal Property Releases

## PERSONAL PROPERTY

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
<b>Personal Property Value Update</b>		
8 P00004861840 2018 BUSNES P16	O L H INC Business closed prior to January 1	8,465 0 -8,465
9 P00004861840 2019 BUSNES P16	O L H INC Business closed prior to January 1	8,465 0 -8,465
10 P00005294684 2018 BUSNES P50	AVE MARIA GIFTS & BOOKS LTD Business closed prior to January 1	60,410 0 -60,410
11 P00005294684 2019 BUSNES P50	AVE MARIA GIFTS & BOOKS LTD Business closed prior to January 1	59,995 0 -59,995
12 P00005498735 2019 BUSNES P16	CIRCLE T INC Received additional documentation DUPLICATION OF ACCOUNT P20190001591	20,291 0 -20,291
13 P00005623297 2018 BUSNES P63	SANDY SPRINGS PROPERTY INVESTORS LLC Received additional documentation BUSINESS SOLD TO ADAIR DST MANAGER LLC	52,247 0 -52,247
14 P00005623297 2019 BUSNES P63	SANDY SPRINGS PROPERTY INVESTORS LLC Received additional documentation BUSINESS SOLD TO NREA ADAIR DST MANAGER	52,247 0 -52,247



## PRL Personal Property Releases

## PERSONAL PROPERTY

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
<b>Personal Property Value Update</b>		
15 2019 BUSNES P56	P20070001081 CORPORATE COMMERCIAL SWEEPING INC Business closed prior to January 1	9,195 0 -9,195
16 2019 LEASED P21	P20070001161 VERIZON CREDIT INC No taxable assets on Jan 1	764 0 -764
17 2019 BUSNES P63	P20070002041 STATE FARM MUTUAL AUTOMOBILE Business closed prior to January 1	6,198 0 -6,198
18 2019 BUSNES P63	P20070002046 STATE FARM MUTUAL AUTOMOBILE Business closed prior to January 1	2,719 0 -2,719
19 2019 BUSNES P63	P20070002072 STATE FARM MUTUAL AUTOMOBILE Business closed prior to January 1	3,248 0 -3,248
20 2019 BUSNES P50	P20070003362 ASAP PHARMACY INC Business closed prior to January 1	217,882 0 -217,882
21 2018 BUSNES P48	P20090005025 H AND R BLOCK EASTERN ENTERPRISES INC Business closed prior to January 1	26,723 0 -26,723

## PRL Personal Property Releases

## PERSONAL PROPERTY

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
<b>Personal Property Value Update</b>			
22	P20090005025	H AND R BLOCK EASTERN ENTERPRISES INC	26,723
	2019	Business closed prior to January 1	0
	BUSNES		-26,723
	P48		
23	P20090005130	INTELLIGENT SWITCHGEAR ORGANIZATION LLC	6,367,722
	2019	Received additional documentation	0
	BUSNES	DUPLICATION OF ACCOUNT P20190001455	-6,367,722
	P56		
24	P20110000095	BELLWETHER ENTERPRISE REAL	9,029
	2019	Business closed prior to January 1	0
	BUSNES		-9,029
	P50		
25	P20120002606	STATE FARM MUTUAL AUTOMOBILE INSURANCE	505
	2019	Business closed prior to January 1	0
	BUSNES		-505
	P63		
26	P20120002800	PLATINM PROPERTY MNGT LLC	11,214
	2018	Received additional documentation	0
	BUSNES	DUPLICATION OF ACCOUNT P20170001171	-11,214
	P16		
27	P20140000595	STATE FARM MUTUAL AUTOMOBILE INS	1,536
	2019	Business closed prior to January 1	0
	BUSNES		-1,536
	P63		
28	P20140000708	STATE FARM MUTUAL AUTOMOBILE INS	768
	2019	Business closed prior to January 1	0
	BUSNES		-768
	P63		

## PRL Personal Property Releases

## PERSONAL PROPERTY

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
<b>Personal Property Value Update</b>			
29	P20140001717	STATE FARM MUTUAL AUTOMOBILE INSURANCE C	1,144
	2019	Business closed prior to January 1	0
	BUSNES		-1,144
	P63		
30	P20150001818	STATE FARM MUTUAL AUTOMOBILE	917
	2019	Business closed prior to January 1	0
	BUSNES		-917
	P63		
31	P20170001282	BELL STREET BURRITOS E LLC	59,885
	2017	Received additional documentation	0
	BUSNES	DUPLICATION OF ACCOUNT P20150000847	-59,885
	P50		
32	P20170001282	BELL STREET BURRITOS E LLC	59,885
	2018	Received additional documentation	0
	BUSNES	DUPLICATION OF ACCOUNT P20150000847	-59,885
	P50		
33	P20170001282	BELL STREET BURRITOS E LLC	59,885
	2019	Received additional documentation	0
	BUSNES	DUPLICATION OF ACCOUNT P20150000847	-59,885
	P50		
34	P20170001396	STATE FARM MUTUAL AUTOMOBILE INS CO	675
	2019	Business closed prior to January 1	0
	BUSNES		-675
	P63		
35	P20170003341	VERIZON CREDIT INC	2,443
	2019	No taxable assets on Jan 1	0
	LEASED		-2,443
	P21		

**PRL Personal Property Releases**

PERSONAL PROPERTY

	<b>PARCEL ID YEAR PROPERTY TYPE</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>
<b>Personal Property Value Update</b>			
36	P20170003659 2018 BUSNES P50	5 GUYS INC Received additional documentation DUPLICATION OF ACCOUNT P20090003897	120,000 0 -120,000
37	P20170003659 2019 BUSNES P50	5 GUYS INC Received additional documentation DUPLICATION OF ACCOUNT P20090003897	120,000 0 -120,000
38	P20180001081 2018 BUSNES P65	MOVEMENT MORTGAGE LLC Received additional documentation BUSINESS WAS LOCATED IN FORSYTH COUNTY	24,796 0 -24,796
39	P20180001081 2019 BUSNES P65	MOVEMENT MORTGAGE LLC Received additional documentation BUSINESS LOCATED IN FORSYTH COUNTY	7,321 0 -7,321
40	P20190000265 2019 BUSNES P65	NATIONAL SUGAR MARKETING LLC Received additional documentation BUSINESS LOCATED IN COBB COUNTY	631,135 0 -631,135
41	P20190000585 2015 BUSNES P16	P SQUARED HOSPITALITY LLC Received additional documentation DUPLICATION OF ACCOUNT P20070000707	1,383,000 0 -1,383,000
42	P20190000585 2016 BUSNES P16	P SQUARED HOSPITALITY LLC Received additional documentation DUPLICATION OF ACCOUNT P20070000707	1,503,000 0 -1,503,000

**PRL Personal Property Releases**

PERSONAL PROPERTY

	<b>PARCEL ID YEAR PROPERTY TYPE</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>
<b>Personal Property Value Update</b>			
43	P20190000585 2017 BUSNES P16	P SQUARED HOSPITALITY LLC Received additional documentation DUPLICATION OF ACCOUNT P20070000707	1,503,000 0 -1,503,000
44	P20190000585 2018 BUSNES P16	P SQUARED HOSPITALITY LLC Received additional documentation DUPLICATION OF ACCOUNT P20070000707	1,053,000 0 -1,053,000
45	P20190000827 2015 BUSNES P63	REDEFINEST LLC Received additional documentation BUSINESS LOCATED IN GWINNETT COUNTY	55,250 0 -55,250
46	P20190000827 2016 BUSNES P63	REDEFINEST LLC Received additional documentation BUSINESS LOCATED IN GWINNETT COUNTY	50,700 0 -50,700
47	P20190000827 2017 BUSNES P63	REDEFINEST LLC Received additional documentation BUSINESS IS LOCATED IN GWINNETT COUNTY	45,500 0 -45,500
48	P20190000827 2018 BUSNES P63	REDEFINEST LLC Received additional documentation BUSINESS IS LOCATED IN GWINNETT COUNTY	40,950 0 -40,950
49	P20190000827 2019 BUSNES P16	REDEFINEST LLC Received additional documentation BUISNESS LOCATED IN GWINNETT CO	35,100 0 -35,100

## PRL Personal Property Releases

## PERSONAL PROPERTY

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
<b>Personal Property Value Update</b>			
50	P20190001215	IRON AGE SANDY SPRINGS LLC	185,965
	2019	Received additional documentation	0
	BUSNES	DUPLICATION OF ACCOUNT P20180002342	-185,965
	P31		
51	P20190001391	JD HAIR LLC	38,151
	2019	Received additional documentation	0
	BUSNES	DUPLICATION OF ACCOUNT P20170002423	-38,151
	P31		

**RAD Administrative Agenda - Residential**

RESIDENTIAL PROPERTIES

	<b>PARCEL ID YEAR</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>
	<b>APPRAISER</b>		
1	14 -0146-0005-024-1 2013	GEORGIA POWER COMPANY On Public Utility Digest	2,600 2,600 0
	P16		
2	14 -0146-0005-024-1 2014	GEORGIA POWER COMPANY On Public Utility Digest	2,700 2,700 0
	P16		
3	14 -0146-0005-024-1 2015	GEORGIA POWER COMPANY On Public Utility Digest	7,600 7,600 0
	P16		
4	14 -0146-0005-024-1 2016	GEORGIA POWER COMPANY On Public Utility Digest	7,600 7,600 0
	P16		
5	14 -0146-0005-024-1 2017	GEORGIA POWER COMPANY On Public Utility Digest	7,600 7,600 0
	P16		
6	14 -0146-0005-024-1 2018	GEORGIA POWER COMPANY On Public Utility Digest	7,900 7,900 0
	P16		

**FULTON COUNTY BOARD OF ASSESSORS**  
**Real Property Staff Review Form**



**FULTON  
COUNTY**

Appeal \_\_\_\_\_

Correction   X  

Exempt \_\_\_\_\_

**Tax Year(s):** 2013-2018  
**Property Owner:** Georgia Power Company  
**Parcel Identification:** 14-0146-0005-024-1  
**Property Location:** 1727 North Ave NW  
**Tax District:** 05-Atlanta  
**Property Class:** R3  
**Neighborhood:** 1410  
**Subdivision Name:**  
**Agent / Tax Rep:**

Dwelling Characteristic Changes		
	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Basement:		
Finished Bsmt. Liv. Area:		
Recreation Room Area:		
Square Feet Living Area:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Garage:		
Attic:		
Heating:		
Percent Complete:		
Other:		

Exemptions & Special Assessments	
_____ Public Prop.	_____ Conservation Use
_____ Religious	_____ Preferential Asmt.
_____ Charitable	_____ Historic Rehabilitated
_____ Non-Profit	_____ Transitional
_____ Educational	_____ Env. Sensitive

**Notes & Recommendations:**

This vacant parcel is included in the public utility filing for Georgia Power. Recommend coding the parcel as utility on the real property digest for 2019.  
 Value History: (2013) - \$2,600; (2014) - \$2,700;  
 (2015-2017) - \$7,600; (2018) - \$7,900.

Land Information		
	From:	To:
Square Feet	10,800	10,800
Acres:	0.25	0.25

Property Valuation Summary	
	2013-2018
Land	See Value History In Notes
Building	0
<b>Total</b>	

Field Review Date: \_\_\_\_\_

Date Submitted:   11/26/19  

Appraisal Staff:   Bradford Fleming   *BF*

Appraisal Manager:   Victor Ifeadi   *VI*

Deputy Chief Appraiser:   S. DeWayne Pinkney   *SP*



**BOARD OF TAX ASSESSORS MEETING OF**  
09 January, 2020

**CAD Administrative Agenda - Commercial**

COMMERCIAL PROPERTIES

	<b>PARCEL ID YEAR  APPRAISER</b>	<b>OWNER NAME REASON NOTES</b>	<b>PREVIOUS CURRENT CHANGE</b>
1	14 -0014-0011-061-4 2019  P16	GEORGIA POWER COMPANY On Public Utility Digest	500,000 500,000 0
2	14 -0080-0003-052-2 2018  996	ATLANTA DEVELOPMENT AUTHORITY DBA Brownfield Certification REESTABLISH CERTIFICATION	7,270,262 7,270,262 0
3	14 -0080-0003-052-2 2019  996	ATLANTA DEVELOPMENT AUTHORITY DBA Brownfield Certification REESTABLISH CERTIFICATION	20,905,610 20,905,610 0
4	17 -0100-0001-073-9 2017  909	ZEBRA PROP LLC Acreage correction	2,948,000 2,100,000 -848,000

**FULTON COUNTY BOARD OF ASSESSORS**  
**Real Property Staff Review Form**

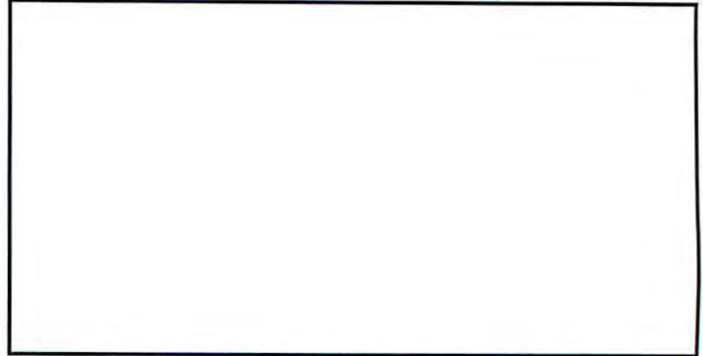


Appeal \_\_\_\_\_

Correction   X  

Exempt \_\_\_\_\_

Tax Year(s): 2019  
 Property Owner: Georgia Power Company  
 Parcel Identification: 14-0014-0011-061-4  
 Property Location: 1141 Seaboard Ave NE  
 Tax District: 05T - Atlanta/Bellline TAD  
 Property Class: C1  
 Neighborhood: CA07  
 Subdivision Name:  
 Agent / Tax Rep:



Dwelling Characteristic Changes		
	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Basement:		
Finished Bsmt. Liv. Area:		
Recreation Room Area:		
Square Feet Living Area:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Garage:		
Attic:		
Heating:		
Percent Complete:		
Other:		

Exemptions & Special Assessments	
_____ Public Prop.	_____ Conservation Use
_____ Religious	_____ Preferential Asmt.
_____ Charitable	_____ Historic Rehabilitated
_____ Non-Profit	_____ Transitional
_____ Educational	_____ Env. Sensitive

**Notes & Recommendations:**

This parcel is included in the public utility filing for Georgia Power. Recommend coding the parcel as utility on the real property digest for 2019.

Land Information		
	From:	To:
Square Feet	11,160	11,160
Acres:	0.26	0.26

Property Valuation Summary	
	2019
Land	261,400
Building	238,600
<b>Total</b>	<b>500,000</b>

Field Review Date: \_\_\_\_\_

Date Submitted:   11/26/19  

Appraisal Staff:   Bradford Fleming   *BF*

Appraisal Manager:   Victor Ifeadi   *Vi*

Deputy Chief Appraiser:   S. DeWayne Pinkney   *SP*

FULTON COUNTY BOARD OF ASSESSORS  
REAL PROPERTY STAFF REVIEW FORM



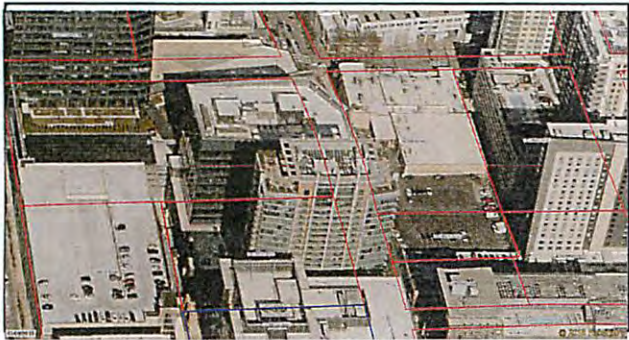
BROWNFIELD CERTIFICATION

YEAR(S) 2018 & 2019

Tax Year(s): 2018 & 2019  
 Parcel ID: 14 0080-0003-052-2  
 Property Owner: Tsquare Owner LLC  
 Situs Address: 848 Spring Street  
 Tax District: 05  
 Property Class: C4  
 Neighborhood: CB02  
 Action Code: BFC  
 Bldg./Subdivision Name: Square on 5th

Reason for Property Review

BROWNFIELD RE CERTIFICATION



Appraisers Notes and Recommendations

Subject Property, is the Square on Fifth Student Housing Apartments. In 2015 the property was accepted into the Fulton County Brownfield Program. In error the property was removed from the Brownfield Program in 2018. After further review, the property had a remaining balance of \$557,511 at the end of 2017. The staff appraiser recommends that the property be re certified into the Brownfield Program for tax years 2018 & 2019. Brownfield and recommended Freeze value(s) is as follows:

<b>2018 Brownfield Value</b>	
Land-	\$93,700
Building/Improvement-	\$ 9,600
Totaling -	\$103,300
<b>2019 Brownfield Value</b>	
Land-	\$2,336,200
Building/Improvement-	\$12,539,932
Totaling-	\$14,876,132

Clean-up Cost - \$674,850.85

Application Date:  
 Contact Number:  
 Agent / Owner: John Hunsucker  
 Field Review Date: 12/4/2019

	Current	Recommended
Land	\$ 2,336,200	\$ 2,336,200
Building	\$ 35,674,000	\$ 35,674,000
<b>TOTAL</b>	<b>38,010,200</b>	<b>38,010,200</b>

Land Size	Land Value	Building Size / Gross or Net
	per Acre	
0.78	3,006,692	\$ 158,375.83
		Per Unit

Submitted by: David A. Robinson  
 Date: 12/4/2019  
 Deputy Chief Appraiser: Curtis Broden

Manager: Vincent Clark  
 Chief Appraiser: Dwight Robinson

**FULTON COUNTY BOARD OF ASSESSORS  
REAL PROPERTY STAFF REVIEW FORM**



Formal Appeal \_\_\_\_\_

Error Correction XXXX

Tax Year(s): **2017**  
 Parcel ID: 17 -0100-0001-073-9  
 Property Owner: Zebra Prop LLC  
 Situs Address: 2979 Peachtree Road  
 Tax District: 05 Atlanta  
 Property Class: C3  
 Neighborhood: C305  
 Action Code: Value Adjustment  
 Bldg./Subdivision Name:

**Reason for Property Review**

FMV

**Photo of Subject**



The subject is an improved retail property at 2979 Peachtree Road. The buildings were vacant in 2017-2018 during the construction of new apartment complex next door. The lot size was calculated incorrectly for 2017 and 2018. The GIS department showed 28,658 SF, however, the owner submitted a plat with the correct square footage of 23,753 SF. The value for 2018 has already been resolved through the appeals process, and adjusted to \$2,100,000. Likewise, the county recommendation for 2017, is for the value to be adjusted to \$2,100,000 to reflect the correct lot size of 23,753 for tax year 2017.

Contact Date: 12/17/19  
 Contact Number: 678-281-1064  
 Agent / Owner: Neal Cooper  
 Field Review Date: 12/17/19

	Current	Recommended
Land	810,000	1,777,900
Building	2,138,000	322,100
<b>TOTAL</b>	<b>2,948,000</b>	<b>2,100,000</b>

2016 VALUE: \$977,000

Land Sqft.	Bldg Value per SF	Building Size Gross or Net Leasable
23,753	\$117.74	18,158

Submitted by: Pat Joe Pat Joe  
 Date: 12/17/19  
 Deputy Chief Appraiser: Curtis Broden Curtis Broden

Appraisal Manager: Corey McDaniel Corey McDaniel  
 Chief Appraiser: Dwight Robinson Dwight Robinson

BOARD OF TAX ASSESSORS MEETING OF  
09 January , 2020

WD Appeal Withdrawn

PERSONAL PROPERTY

TAXYR	LEGAL	NAME	NOTICE	CURRENT	CHANGE
PROPERTY TYPE	DESC	VALUE			
APPR	REASON FOR CHANGE				
DISTRICT	STAFF RECOMMENDATION				
1	2019 V20190002344 MV P50 57	ABID AZEEM 10585 KINGSMARK TRL  Fair Market Value Vehicle value adjustment *****	22,175	9,000	-13,175
2	2019 V20190002340 MV P50 10	BLANCO III JOSE ARMANDO 3065 STEEPLECHASE  Fair Market Value Vehicle value adjustment *****	47,325	35,490	-11,835
3	2019 V20190002338 MV P50 05	BROWN CORY JOSEPH 1170 NORTH HIGHLAND AVE NE APT A6  Fair Market Value Vehicle value adjustment *****	36,375	17,500	-18,875
4	2019 V20190002375 MV P50 05	GREEN JOSEPH DOIL 33 PONCE DE LEON AVE NE APT 303  Fair Market Value Vehicle value adjustment *****	28,875	15,000	-13,875
5	2019 V20190002380 MV P50 05	HARRIS JGENISIUS CARLISIUS 410 PLAINVILLE DR SW  Fair Market Value Vehicle value adjustment *****	2,799	1,400	-1,399
6	2019 V20190002336 MV P50 57	PARK KENNETH KWANSOO 11315 FINDLEY CHASE CT  Fair Market Value Vehicle value adjustment *****	13,000	9,993	-3,007
7	2019 V20190002347 MV P50 15	ROUTES CAR RENTAL 2144 SULLIVAN RD  Fair Market Value No change in appeal value *****	12,200	12,200	0

BOARD OF TAX ASSESSORS MEETING OF  
09 January , 2020

WD Appeal Withdrawn

PERSONAL PROPERTY

TAXYR	LEGAL	NAME	NOTICE	CURRENT	CHANGE	
PROPERTY	TYPE	DESC	VALUE			
APPR		REASON FOR CHANGE				
DISTRICT		STAFF RECOMMENDATION				
8	2019	V20190002348	ROUTES CAR RENTAL 2144 SULLIVAN RD	12,200	12,200	0
	MV					
	P50					
	15	Fair Market Value No change in appeal value				
		*****				
9	2019	V20190002349	ROUTES CAR RENTAL 2144 SULLIVAN RD	22,175	13,000	-9,175
	MV					
	P50					
	15	Fair Market Value Vehicle value adjustment				
		*****				
10	2019	V20190002350	ROUTES CAR RENTAL 2144 SULLIVAN RD	12,200	12,200	0
	MV					
	P50					
	15	Fair Market Value No change in appeal value				
		*****				
11	2019	V20190002351	ROUTES CAR RENTAL 2144 SULLIVAN RD	22,175	13,000	-9,175
	MV					
	P50					
	15	Fair Market Value Vehicle value adjustment				
		*****				
12	2019	V20190002352	ROUTES CAR RENTAL 2144 SULLIVAN RD	12,200	12,200	0
	MV					
	P50					
	15	Fair Market Value No change in appeal value				
		*****				
13	2019	V20190002353	ROUTES CAR RENTAL 2144 SULLIVAN RD	12,200	12,200	0
	MV					
	P50					
	15	Fair Market Value No change in appeal value				
		*****				
14	2019	V20190002354	ROUTES CAR RENTAL 2144 SULLIVAN RD	12,200	12,200	0
	MV					
	P50					
	15	Fair Market Value No change in appeal value				
		*****				

BOARD OF TAX ASSESSORS MEETING OF  
09 January , 2020

WD Appeal Withdrawn

PERSONAL PROPERTY

TAXYR	LEGAL	NAME	NOTICE	CURRENT	CHANGE	
PROPERTY	TYPE	DESC	VALUE			
APPR		REASON FOR CHANGE				
DISTRICT		STAFF RECOMMENDATION				
15	2019	V20190002355	ROUTES CAR RENTAL	12,200	12,200	0
	MV	2144 SULLIVAN RD				
	P50					
	15	Fair Market Value				
		No change in appeal value				
		*****				
16	2019	V20190002356	ROUTES CAR RENTAL	12,200	12,200	0
	MV	2144 SULLIVAN RD				
	P50					
	15	Fair Market Value				
		No change in appeal value				
		*****				
17	2019	V20190002357	ROUTES CAR RENTAL	22,175	13,000	-9,175
	MV	2144 SULLIVAN RD				
	P50					
	15	Fair Market Value				
		Vehicle value adjustment				
		*****				
18	2019	V20190002358	ROUTES CAR RENTAL	12,200	12,200	0
	MV	2144 SULLIVAN RD				
	P50					
	15	Fair Market Value				
		No change in appeal value				
		*****				
19	2019	V20190002359	ROUTES CAR RENTAL	12,200	12,200	0
	MV	2144 SULLIVAN RD				
	P50					
	15	Fair Market Value				
		No change in appeal value				
		*****				
20	2019	V20190002388	SMELES FOR MILES PC	77,600	73,389	-4,211
	MV	195 FOURTEENTH ST NE UNIT 2201				
	P50					
	05	Fair Market Value				
		Vehicle value adjustment				
		*****				
21	2019	V20190002228	VALKANOV STANISLAV A	17,375	3,210	-14,165
	MV	990 BELLEVUE DR NE ATLANTA 30306 4052				
	P50					
	05	Fair Market Value				
		Vehicle value adjustment				
		*****				

**BOARD OF TAX ASSESSORS MEETING OF**  
09 January , 2020

**WD Appeal Withdrawn**

PERSONAL PROPERTY

TAXYR	LEGAL	NAME	NOTICE	CURRENT	CHANGE
PROPERTY TYPE	DESC	REASON FOR CHANGE	VALUE		
APPR	STAFF RECOMMENDATION				
DISTRICT					
22	2019 V20190002333	WALSH JAMES FRANCIS 2171 BROOKVIEW DR NW	27,275	21,525	-5,750
	MV				
	P50				
	05	Fair Market Value Vehicle value adjustment *****			
23	2019 V20190002329	WARD RODERICK LEE 5550 BUTNER RD	6,800	3,300	-3,500
	MV				
	P50				
	05	Fair Market Value Vehicle value adjustment *****			
24	2019 V20190002346	WILLEY DAVID A 662 TIMM VALLEY RD NE	14,325	12,490	-1,835
	MV				
	P50				
	05	Fair Market Value Vehicle value adjustment *****			
25	2019 P00005872831	SOUTH OF MARKET INC 345 PEACHTREE HILLS AVE SUITE 500 ATLANTA 30305	1,115,315	499,785	-615,530
	BUSNES				
	P63				
	05	Personal Property Value Update Adjusting equipment & inventory value *****			