



FULTON COUNTY BOARD OF ASSESSORS

235 Peachtree Street, NE ♦ Suite 1400 ♦ Atlanta, Georgia 30303

Regular Meeting Agenda

June 1, 2023

12:30 PM

Call to Order

Roll Call

23-0601-100 – Approval of Agenda

Invocation

23-0601-101 – Approval of May 18, 2023 Minutes

Public Comment

Staff Recognitions

Customer Service: Zackari Krittenen
Alicia Washington

New Hires: Robert Flournoy – Property Appraiser
Darius Sanders – Property Appraiser

Promotions: Peaches Broadnax – Property Appraiser

Divisional Reports

Section Reports

23-0601-200 – Exemption Denials	Page 6
23-0601-201 – Conservation Use Approvals	Page 17
23-0601-202 – Conservation Use Denials	Page 19
23-0601-203 – Conservation Use Breach	Page 22
23-0601-204 – 2023 Freeport Denials	Page 46

Superior Court Filings

None

Notification Items

23-0601-205 – BOE Value Change Report	Page 49
23-0601-206 – Appeal Status Report	Page 54

Chief Appraiser's Report

TY2023 Digest Approval

- 2023 Homestead Exemption (as defined by OCGA 48-5-48(b) and 48-5-52(a))
- 2023 Social Security Maximum for Homestead Exemptions Page 56
- CPI Index Page 58
- Table of Conservation Use Land Values (CUVA) Page 60
- Table of Forest Land Protection Act Land Values (FLPA) Page 62
- Table of Owner Harvest Timber Values Page 64

- Ratio Analysis – Before
- Ratio Analysis – After
- 2023 Homestead Approval Exemption Listing
- 2023 Homestead Denial Exemption Listing
- Real Property Notices of Assessment (NOA)
- Personal Property Notices of Assessment (NOA)

TY2023 Notice Production to Print Vendor

TY2023 Mailing of Notices

TY2023 Digest Submission to Tax Commissioner's Office

CAVEAT Update

Executive Session

Recess



**FULTON COUNTY BOARD OF ASSESSORS
DEKALB COUNTY BOARD OF ASSESSORS**

Joint Meeting Agenda

235 Peachtree Street, NE ♦ Suite 1400 ♦ Atlanta, Georgia 30303

June 1, 2023

2:30 PM



Call to Order

23-0601J-100 – Approval of Agenda

Public Comment

Introduction of Board Members and Staff

23-0601J-101 – Approval of 2023 Fulton-DeKalb City of Atlanta Resolution

Discussion Items

Adjournment

Fulton County Board of Assessors
Regular Meeting Minutes – May 18, 2023

Board Member Attendance: Edward London, Chair; Pamela Smith, Vice-Chair; Salma Ahmed, Michael Fitzgerald and Melinda Kaplan.

Staff Attendance: Roderick Conley, Chief Appraiser; DeWayne Pinkney, Secretary/Deputy Chief Appraiser; Bradford Fleming, Asst. Secretary/Senior Property Appraiser; Curtis Broden, Tara Parker and Kevin Whitman, Deputy Chief Appraisers; Vincent Clark, Gaetjens Coreus, Earl Dennard and Eric Fields, Appraisal Managers; Henry Brigham, Information Systems Manager; Ivan Whitted, Financial Systems Manager; Jacqueline Davis, Executive Assistant; June Neal, Administrative Specialist; Detriess Thomas, Assistant Senior County Counsel.

Pamela Smith called the meeting to order at 12:36 p.m.

23-0518-100 – Approval of Agenda – Motion to approve: Smith, Second: Kaplan. The motion passed unanimously.

Invocation – Edward London gave the invocation.

23-0519-101 – Approval of May 4, 2023 Minutes – Motion to approve: Ahmed, Second: Smith. The motion passed unanimously.

Public Comment – None

Development Authority of Fulton County – Motion to approve: Fitzgerald, Second: Ahmed. The motion passed unanimously.

23-0518-102 – Buckhead-Park Avenue Holdings LLC – 1st Amendment – MFREVF IV-Park Avenue LLC

Atlanta Development Authority – Motion to approve: Fitzgerald, Second: Ahmed. The motion passed unanimously.

23-0518-103 – The Interlock LLC – 1st Amendment – Interlock Atlanta LLC (Mixed Use Component)

23-0518-104 – The Interlock LLC – 1st Amendment – Interlock Atlanta LLC (Hotel Component)

Divisional Reports

Section Reports – Motion to approve: Ahmed, Second: Smith. The motion passed unanimously.

23-0518-200 – Field Book Changes

23-0518-201 – Homestead Changes

23-0518-202 – Exemption Approvals

23-0518-203 – Conservation Use Approvals

23-0518-204 – Residential Administrative Changes

23-0518-205 – Commercial Administrative Changes

23-0518-206 – 2022 Appeals – 180 Day

23-0518-207 – 2022 Settlement Conference Agreements

Superior Court Filings – 23-0518-208 – Certification to Superior Court (Owner) – Motion to approve: Fitzgerald, Second: Ahmed. The motion passed unanimously.

Notification Items

23-0518-209 – BOE Value Change Report

23-0518-210 – Base Year Value Adjustments

23-0518-211 – Appeal Status Report

Chief Appraiser’s Report

Mission Statement Adoption (Held on 04/20/23 & 05/04/2023) – Motion to approve: Fitzgerald, Second: Ahmed. The motion passed unanimously.

Quarterly Budget Report Presented

Tyler Connect Conference – Summaries were given by Roderick Conley, Eric Fields, DeWayne Pinkney and Kevin Whitman.

2023 Revaluation Presentation – Roderick Conley and the Deputy Chief Appraisers gave presentations.

Adjournment

Motion to adjourn: Smith, Second: Ahmed. The motion passed unanimously, and the meeting was adjourned at 2:05 p.m.

01 June, 2023

EXM Exemption Denials

EXEMPT PROPERTIES

PARCEL ID YEAR APPRAISER	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
Exemption Denial		
1 14 -0047-0006-047-1 2023 042	NORTH AMERICAN MISSION BOARD OF THE DUPLX NOT EXEMPT AS PARSONAGE	679,900 679,900 0
2 14 -0056-0008-097-2 2023 042	BING CALVIN & DELORES OWNERSHIP/INDIVIDUALS NOT EXEMPT	164,500 164,500 0
3 14 -0056-0010-001-0 2023 042	NEW DIMENSIONS MINISTRIES INC VACANT LAND NOT IN USE	89,400 89,400 0
4 14 -0056-0010-002-8 2023 042	NEW DIMENSIONS MINISTRIES INC VACANT LAND NOT IN USE	90,100 90,100 0
5 14 -0111-0002-149-0 2023 042	HOLISTIC HUMANITARIAN FOUNDATION INC VACANT LAND NOT IN USE	103,500 103,500 0
6 14 -0114-0005-094-2 2023 042	HOLISTIC HUMANITARIAN FOUNDATION INC VACANT LAND NOT IN USE	113,500 113,500 0
7 14 -0122-0010-042-4 2023 042	ANGEL WINGS GEORGIA NOT A HOME FOR THE AGED	151,400 151,400 0

01 June, 2023

EXM Exemption Denials

EXEMPT PROPERTIES

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
Exemption Denial		
8	17 -0108-0003-011-9 AIDS HEALTHCARE FOUNDATION	4,169,200
2023	NOT USED FOR CHARITY/INC CONSTRUCTION	4,169,200
042		0
9	22 -5460-1262-147-6 WEBB BRIDGE INVESTMENTS LLC	14,691,800
2023	OWNER NOT 501C3 OR PLACE OF REL. WORSHIP	14,691,800
042		0

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____

Correction _____

Exempt EXM

Tax Year(s): **2023**
The North American Mission Board
of the Southern Baptist Convention
Inc.

Property Owner:

Parcel Identification: 14 0047-0006-047-1

Property Location: 497 Rankin St., Atlanta

Tax District: 05

Property Class: R3

Neighborhood: 140411

Subdivision Name:

Agent / Tax Rep:



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

Exemptions & Special Assessments		
_____	Public Prop.	_____ Conservation Use
<u>X</u>	Religious	_____ Preferential Asmt.
_____	Charitable	_____ Historic Rehabilitated
_____	Non-Profit	_____ Transitional
_____	Educational	_____ Env. Sensitive
Other:		PARSONAGE

Land Information		
	From:	To:
Square Feet:	3,850	3,850
Acres:	0.0884	0.0884

Property Valuation Summary			
	Current Value	Special Sat. Value	Recommended Value
Land	136,000	0	136,000
Building	543,900	0	543,900
Accessories	0	0	0
Total	679,900	0	679,900

Notes & Recommendations

The owner submitted an Exempt Questionnaire for tax year 2023 describing itself as place of religious worship and a 501c3. The subject was reported as a single family home, but it is actually a duplex. The recommendation is for the Board to deny the exemption for tax year 2023 as qualifications for exemption have not been met as per guidelines set forth in O.C.G.A. 48-5-41 as it relates to single family residences owned by religious groups.

Recommendation : Deny Exemption for tax year 2023.

Field Review Date: 02/01/23

Date Submitted: 05/22/23

Appraisal Staff: Shante' M. DeBurst *SM*

Appraisal Manager: Gaetjens Coreus *GC*

Dep. Chief Appraiser: _____

Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____

Correction _____

Exempt EXM

Tax Year(s): 2023
 Property Owner: Bing Calvin & Delores
 Parcel Identification: 14 - 0056-0008-097-2
 Property Location: 0 Bisbee Ave., SE, Atlanta
 Tax District: 05
 Property Class: R3
 Neighborhood: 1428
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

_____	Public Prop.	_____	Conservation Use
<u>X</u>	Religious	_____	Preferential Asmt.
_____	Charitable	_____	Historic Rehabilitated
_____	Non-Profit	_____	Transitional
_____	Educational	_____	Env. Sensitive
Other: _____			

Notes & Recommendations

The owner submitted an exempt questionnaire for tax year 2023 describing itself as a place of religious worship. The subject is the paved parking for the church located directly across the street. While the subject is used by the church, it is not owned by a place of religious worship or any exempt entity. As individuals, the owners Calvin and Delores Bing, do not qualify for exemption from taxation. The recommendation is to deny exemption from taxation per guidelines set forth in O.C.G.A. 48-5-41 as it relates to all places of religious worship.

Recommendation : Deny exemption from taxation for tax year 2023

Land Information

	From:	To:
Square Feet:	22,500	22,500
Acres:	0.5165	0.5165

Property Valuation Summary

	Current Value	Special Sat. Value	Recommended Value
Land	145,900	0	145,900
Building	18,600	0	18,600
Accessories	0	0	0
Total	164,500	0	164,500

Field Review Date: _____

Date Submitted: 05/19/23

Appraisal Staff: Shante' M. DeBurst *Shante*

Appraisal Manager: Gaetjens Coreus *GC*

Dep. Chief Appraiser: _____

Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____

Correction _____

Exempt EXM

Tax Year(s): 2023
 Property Owner: New Dimensions Ministries Inc
 Parcel Identification: 14-0056-0010-001-0
 Property Location: 0 Crogman St., SE
 Tax District: 05
 Property Class: R3
 Neighborhood: 1428
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

_____ Public Prop.	_____ Conservation Use
<input checked="" type="checkbox"/> Religious	_____ Preferential Asmt.
_____ Charitable	_____ Historic Rehabilitated
_____ Non-Profit	_____ Transitional
_____ Educational	_____ Env. Sensitive
Other: _____	

Notes & Recommendations

The owner submitted an exempt questionnaire for tax year 2023 describing itself and the subject as a place of religious worship. The deed transfer to the church was November 2014. Guidelines for exemption as set forth in O.C.G.A. 48-5-41 have not been met as the residential lot is unimproved and the church reported the "vacant lots are currently unused."

Recommendation : Deny exemption from taxation for tax year 2023

Land Information

	From:	To:
Square Feet:	6,000	6,000
Acres:	0.1377	0.1377

Property Valuation Summary

	Current Value	Special Sat. Value	Recommended Value
Land	89,400	0	89,400
Building	0	0	0
Accessories	0	0	0
Total	89,400	0	89,400

Field Review Date: _____

Date Submitted: 05/19/23

Appraisal Staff: Shante' M. DeBurst *SM*

Appraisal Manager: Gaetjens Coreus *GC*

Dep. Chief Appraiser: _____

Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____

Correction _____

Exempt EXM

Tax Year(s): 2023
 Property Owner: New Dimensions Ministries Inc
 Parcel Identification: 14-0056-0010-002-8
 Property Location: 78 Bisbee Ave., SE
 Tax District: 05
 Property Class: R3
 Neighborhood: 1428
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

_____	Public Prop.	_____	Conservation Use
<u>X</u>	Religious	_____	Preferential Asmt.
_____	Charitable	_____	Historic Rehabilitated
_____	Non-Profit	_____	Transitional
_____	Educational	_____	Env. Sensitive
Other: _____			

Notes & Recommendations

The owner submitted an exempt questionnaire for tax year 2023 describing itself and the subject as a place of religious worship. The deed transfer to the church was November 2014. Guidelines for exemption as set forth in O.C.G.A. 48-5-41 have not been met as the residential lot is unimproved and the church reported the "vacant lots are currently unused."

Recommendation : Deny exemption from taxation for tax year 2023

Land Information

	From:	To:
Square Feet:	6,250	6,250
Acres:	0.1435	0.1435

Property Valuation Summary

	Current Value	Special Sat. Value	Recommended Value
Land	90,100	0	90,100
Building	0	0	0
Accessories	0	0	0
Total	90,100	0	90,100

Field Review Date: _____
 Date Submitted: 05/19/23
 Appraisal Staff: Shante' M. DeBurst *SM*
 Appraisal Manager: Gaetjens Coreus *G*
 Dep. Chief Appraiser: _____
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____

Correction _____

Exempt EXM

Tax Year(s): **2023**
 Property Owner: Holistic Humanitarian Foundation Inc.
 Parcel Identifi W: 14 0111-0002-149-0
 Property Location: 712 Meldrum St., NW, Atlanta
 Tax District: 05Z
 Property Class: R5
 Neighborhood: 14161
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Land Information

	From:	To:
Square Feet:	7,228	7,228
Acres:	0.1659	0.1659

Property Valuation Summary

	Current Value	Special Sat. Value	Recommended Value
Land	103,500	0	103,500
Building	0	0	0
Accessories	0	0	0
Total	103,500	0	103,500

Exemptions & Special Assessments

_____ Public Prop.	_____ Conservation Use
_____ Religious	_____ Preferential Asmt.
X Charitable	_____ Historic Rehabilitated
_____ Non-Profit	_____ Transitional
_____ Educational	_____ Env. Sensitive
Other: _____	

Notes & Recommendations

The owner submitted an Exempt Questionnaire for tax year 2023 asserting it is a 501c3 and the subject, a vacant residential lot, will be used for charitable purposes as a community garden. The subject was acquired in November 2022. Reportedly, in December 2022, the owner "distributed information... and announced its presence to the community...held meetings, passed out flyers and sought donations." However, information submitted refers to future plans of a future community garden with future participants. As of January 1 (and currently), the vacant lot is not in use for charitable purposes as a community garden and qualifications for exemption from taxation as a purely public charity have not been met as per guidelines set forth in O.C.G.A. 48-5-41.

Recommendation: Deny Exemption from Taxation for tax year 2023.

Field Review Date: 05/17/23
 Date Submitted: 05/21/23
 Appraisal Staff: Shante' M. DeBurst *SD*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: _____
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____

Correction _____

Exempt EXM

Tax Year(s): **2023**
 Property Owner: Holistic Humanitarian Foundation Inc.
 Parcel Identifi W: 14 0114-0005-094-2
 Property Location: 436 Joseph E. Lowery Blvd, NW
 Tax District: 05
 Property Class: R3
 Neighborhood: 1411
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Land Information

	From:	To:
Square Feet:	4,400	4,400
Acres:	0.101	0.101

Property Valuation Summary

	Current Value	Special Sat. Value	Recommended Value
Land	113,500	0	113,500
Building	0	0	0
Accessories	0	0	0
Total	113,500	0	113,500

Exemptions & Special Assessments

Public Prop.	_____	Conservation Use	_____
Religious	_____	Preferential Asmt.	_____
X Charitable	_____	Historic Rehabilitated	_____
Non-Profit	_____	Transitional	_____
Educational	_____	Env. Sensitive	_____
Other:	_____		

Notes & Recommendations

The owner submitted an Exempt Questionnaire for tax year 2023 asserting it is a 501c3 and the subject, a vacant residential lot, will be used for charitable purposes as a community garden. The subject was acquired in November 2022. Reportedly, in December 2022, the owner "distributed information... and announced its presence to the community...held meetings, passed out flyers and sought donations." However, information submitted refers to future plans of a future community garden with future participants. As of January 1 (and currently), the vacant lot is not in use for charitable purposes as a community garden and qualifications for exemption from taxation as a purely public charity have not been met as per guidelines set forth in O.C.G.A. 48-5-41.

Recommendation: Deny Exemption from Taxation for tax year 2023.

Field Review Date: 05/17/23
 Date Submitted: 05/21/23
 Appraisal Staff: Shante' M. DeBurst *JMD*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: _____
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____

Correction _____

Exempt EXM

Tax Year(s): 2023
 Property Owner: Angel Wings Georgia
 Parcel Identification: 14 - 0122-0010-042-4
 Property Location: 1841 Langston Ave., SW Atlanta
 Tax District: 05
 Property Class: R3
 Neighborhood: 14801
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Land Information

	From:	To:
Square Feet:	9,660	9,660
Acres:	0.2218	0.2218

Property Valuation Summary

	Current Value	Special Asmt Value	Recommended Value
Land	141,200	0	141,200
Building	10,200	0	10,200
Accessories	0	0	0
Total	151,400	0	151,400

Exemptions & Special Assessments

_____ Public Prop.	_____ Conservation Use
_____ Religious	_____ Preferential Asma.
_____ Charitable	_____ Historic Rehabilitated
X _____ Non-Profit	_____ Transitional
_____ Educational	_____ Env. Sensitive
Other:	HOME FOR THE AGED

Notes & Recommendations

Angel Wings Georgia submitted an Exempt Questionnaire for tax year 2023 asserting that it is a 501c3 charitable organization and the subject is a non-profit home for the aged. The subject is single family residential home used as the primary residence of Joe Ann Taylor, the owner of Angel Wings Georgia. A recent interior inspection revealed severe physical deterioration/deferred maintenance. The condition is deemed unsound. In a subsequent interview, Ms. Taylor confirmed she is the sole occupant and services rendered by Angel Wings Georgia are not conducted on the subject parcel, but at clients homes. The subject is not used for charitable purposes as a home for the aged. Guidelines for exemption from taxation have not been met as per O.C.G.A. 48-5-41.

Recommendation: Deny Exemption from Taxation for tax year 2023.

Field Review Date: 04/11/22
 Date Submitted: 05/21/23
 Appraisal Staff: Shante' M. DeBurst *JMD*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser:
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____

Correction _____

Exempt EXM

Tax Year(s): 2023
 Property Owner: AIDS Healthcare Foundation
 Parcel Identification: 17 0108-0003-011-9
 Property Location: 1438 West Peachtree St., NW
 Tax District: C05C
 Property Class: C3
 Neighborhood: CB03
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Land Information

	From:	To:
Square Feet:	38,170	38,170
Acres:	0.08763	0.08763

Property Valuation Summary

	Current Value	Special Asmt Value	Recommended Value
Land	2,821,800	0	2,821,800
Building	10,337,900	0	10,337,900
Accessories	0	0	0
Total	13,159,700	0	13,159,700

Exemptions & Special Assessments

_____ Public Prop.	_____ Conservation Use
_____ Religious	_____ Preferential Asma.
X Charitable	_____ Historic Rehabilitated
_____ Non-Profit	_____ Transitional
_____ Educational	_____ Env. Sensitive
Other: _____	

Notes & Recommendations

The owner, AIDS Healthcare Foundation (AHF), submitted an Exempt Questionnaire for tax year 2023 asserting that it is a 501c3 charitable organization. AHF is engaged in the planning and permitting process to establish a charitable healthcare center, pharmacy, and administrative offices on the parcel. Currently, a tenant occupies a portion of the building. Mark Dyer, VP of Operations confirmed AHF does not occupy the building as permitted construction continues as of April 2023. Mr. Dyer anticipates a work completion and occupancy date late spring/early summer 2023 as construction is moving rapidly. For tax year 2023, the building is not in use by the owner for charitable purposes. Guidelines for exemption from taxation have not been met as per O.C.G.A. 48-5-41.

Recommendation: Deny Exemption from Taxation for tax year 2023.

Field Review Date: 04/11/22

Date Submitted: 04/11/23

Appraisal Staff: Shante' M. DeBurst *ShD*

Appraisal Manager: Gaetjens Coreus *Gc*

Dep. Chief Appraiser: _____

Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt EXM

Tax Year(s): 2023
 Property Owner: Webb Bridge Investments, LLC
 Parcel Identification: 22-5460-1262-147-6
 Property Location: 12150 Morris Rd., Alpharetta
 Tax District: C10
 Property Class: C4
 Neighborhood: C108
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/>	Public Prop.	<input type="checkbox"/>	Conservation Use
<input checked="" type="checkbox"/>	Religious	<input type="checkbox"/>	Preferential Asmt.
<input type="checkbox"/>	Charitable	<input type="checkbox"/>	Historic Rehabilitated
<input type="checkbox"/>	Non-Profit	<input type="checkbox"/>	Transitional
<input type="checkbox"/>	Educational	<input type="checkbox"/>	Env. Sensitive
Other:			

Notes & Recommendations

The owner submitted an Exempt Questionnaire describing itself as a place of religious worship and a private school open to the public. The subject is a commercial building described as 70% child care center and 30% religious worship center. Webb Bridge Investments LLC, a single member LLC, owned by Influencers Media Holding, Inc. a not for profit corporation exempt from federal income taxes as a 501c2, not a 501c3. There are two tenants of the property, Influencers Media Holdings, Inc. operates a religious center and Alpharetta Preschool Partners, LLC operates a child care center. Qualifications for exemption from taxation per O.C.G.A. 48-5-41 have not been met based on ownership and use of the property.

Recommendation: Deny Exemption for tax year 2023

Land Information

	From:	To:
Square Feet:	89,515	89,515
Acres:	2.055	2.055

Property Valuation Summary

	Current Value	Special Sat. Value	Recommended Value
Land	924,700	0	924,700
Building	13,767,100	0	13,767,100
Accessories	0	0	0
Total	14,691,800	0	14,691,800

Field Review Date: _____
 Date Submitted: 05/18/23
 Appraisal Staff: Shante' M. DeBurst *SKD*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: _____
 Chief Appraiser: Roderick Conley *RC*

05/25/2023

BOARD OF TAX ASSESSORS MEETING OF

HT536GAFUL

01 June, 2023

CVA CUVA Approvals

EXEMPT PROPERTIES

PARCEL ID YEAR APPRAISER	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 09F-2700-0124-030-2 2023 073	ALDREDGE JERRY RALPH AND SAULS ROBIN CUVA Approved 2017 CUVA CONTINUATION	32,840 32,840 0

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVA

Tax Year(s): 2023
 Property Owner: Aldredge Jerry Ralph and Sauls Robin
 Parcel Identification: 09F-2700-0124-030-2
 Property Location: 0 Mason Rd
 Tax District: 55
 Property Class: V5
 Neighborhood: 96163
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> X	<input type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/>	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/>	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/>	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/>	<input type="checkbox"/> Env. Sensitive
Other:		

Notes & Recommendations

Taxpayer submitted Application for Current Use Assessment of Bona Fide Agricultural Assessment. The property is currently under a covenant that started on 1/01/2017. The property was transferred to the new owner in November of 2022. It is used for wildlife and timber.

The requirement for the CUVA Program based on the rules and regulations of the Department of Revenue of the State of Georgia are as follows: The primary use of the property shall include, but not be limited to: a) raising, harvesting or storing crops. b) production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apiarian products. The property meets CUVA land requirements (b) above.

Recommendation: The Board of Assessors grant CUVA. This is a Continuation of a covenant beginning January 1, 2017 ending December 31, 2026.

Land Information

	From:	To:
Square Feet:		
Acres:	29.8	29.8

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Value
Land	288,500	288,500	32,840	32,840
Building	0	0	0	0
Accessories	0	0	0	0
Total	288,500	288,500	32,840	32,840

Field Review Date: 05/19/23
 Date Submitted: 05/19/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

05/25/2023

BOARD OF TAX ASSESSORS MEETING OF

HT536GAFUL

01 June, 2023

CVD CUVA Denials

EXEMPT PROPERTIES

PARCEL ID YEAR APPRAISER	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
Conservation Use Denial		
1	09F-2502-0106-012-2 2023 073	MAROSY RYAN 105,700 105,700 0
2	22 -3830-0952-029-1 2023 073	HEARD KAREN C 502,800 502,800 0

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____

Correction _____

Exempt CVD

Tax Year(s): **2023**
 Property Owner: Marosy Ryan
 Parcel Identification: 09F-2502-0106-012-2
 Property Location: 5535 Feldwood Rd
 Tax District: 55V
 Property Class: R3
 Neighborhood: 9607
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Land Information

	From:	To:
Square Feet:		
Acres:	1.0618	1.0618

Property Valuation Summary

	Current Value	Special Sat. Value	Recommended Value
Land	26,900	0	26,900
Building	78,800	0	78,800
Accessories	0	0	0
Total	105,700	0	105,700

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/> Env. Sensitive
Other:	

Notes & Recommendations

The taxpayer submitted a new application and questionnaire for Current Use Assessment of Bona Fide Agricultural Property. The property consist of 1.0618 acres with a residence. The primary use of the property is residential. There are four other parcels that are part of the applications and two would required a split to remove the residence from the CUVA land, but the subject is only one acre with a residence.

Our conclusion is the property is one acre with a residence, and its use is residential.

Recommendation : Deny CUVA for tax year 2023

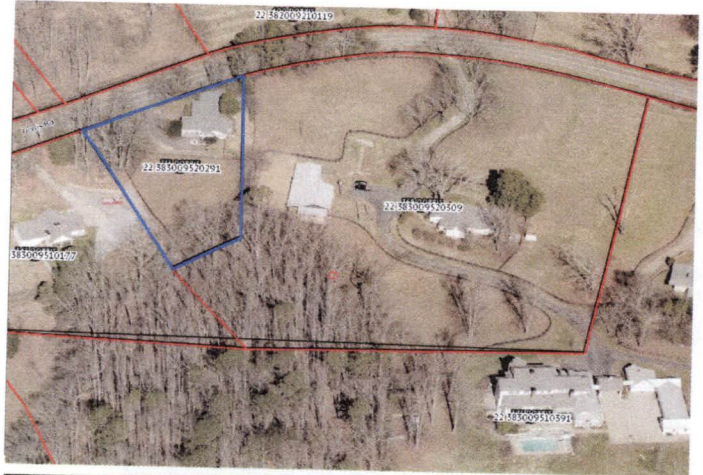
Field Review Date: 05/23/23
 Date Submitted: 05/23/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVD

Tax Year(s): **2023**
 Property Owner: **Heard Karen C**
 Parcel Identification: **22 -3830-0952-029-1**
 Property Location: **355 Dorris Rd**
 Tax District: **56**
 Property Class: **R3**
 Neighborhood: **22804**
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/> Env. Sensitive
Other:	

Land Information

	From:	To:
Square Feet:		
Acres:	.9	.9

Property Valuation Summary

	Current Value	Special Sat. Value	Recommended Value
Land	166,700	0	166,700
Building	336,100	0	336,100
Accessories	0	0	0
Total	502,800	0	502,800

Notes & Recommendations

The taxpayer submitted a new application and questionnaire for Current Use Assessment of Bona Fide Agricultural Property. The property consist of .9 acre with a residence. The primary use of the property is residential. There are two other parcels that are part of the applications that also have residences on them. The other two parcels will be split to remove the residences from the CUVA land, but the subject is only .9 acre with a residence.

Our conclusion is the property is .9 acre with a residence, and its use is residential.

Recommendation : Deny CUVA for tax year 2023

Field Review Date: 05/23/23
 Date Submitted: 05/23/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

01 June, 2023

CVB CUVA Breach

EXEMPT PROPERTIES

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
15 22 -4890-0605-025-5 2015 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	4,498 4,498 0
16 22 -4890-0605-025-5 2016 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	4,629 4,629 0
17 22 -4890-0605-025-5 2017 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	4,764 4,764 0
18 22 -4890-0605-025-5 2018 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	4,904 4,904 0
19 22 -4890-0605-025-5 2019 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	5,049 5,049 0
20 22 -4890-0605-025-5 2020 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	5,200 5,200 0
21 22 -4890-0605-025-5 2021 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	5,350 5,350 0

01 June, 2023

CVB CUVA Breach

EXEMPT PROPERTIES

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
APPRAISER			
1	22 -4880-0548-050-5 2015 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	2,592 2,592 0
2	22 -4880-0548-050-5 2016 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	2,869 2,669 -200
3	22 -4880-0548-050-5 2017 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	2,946 2,746 -200
4	22 -4880-0548-050-5 2018 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	3,028 2,828 -200
5	22 -4880-0548-050-5 2019 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	3,112 2,912 -200
6	22 -4880-0548-050-5 2020 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	3,200 3,000 -200
7	22 -4880-0548-050-5 2021 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	3,280 3,080 -200

01 June, 2023

CVB CUVA Breach

EXEMPT PROPERTIES

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
8	22 -4880-0548-067-9 2015 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	67,522 11,122 -56,400
9	22 -4880-0548-067-9 2016 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	67,844 11,444 -56,400
10	22 -4880-0548-067-9 2017 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	68,179 11,779 -56,400
11	22 -4880-0548-067-9 2018 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	68,527 12,127 -56,400
12	22 -4880-0548-067-9 2019 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	68,886 12,486 -56,400
13	22 -4880-0548-067-9 2020 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	88,900 12,860 -76,040
14	22 -4880-0548-067-9 2021 073	ALBERT JEFFREY J Remove CUVA 2015 CUVA BREACH WITH PENALTIES	192,030 13,230 -178,800

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2015
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4890-0605-025-5
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22006
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/> Env. Sensitive
Other:	

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2015 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	5.58	5.58

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	98,400	98,400	4,498	0
Building	0	0	0	0
Accessories	0	0	0	0
Total	98,400	98,400	4,498	0

Field Review Date: 05/15/23
 Date Submitted: 05/19/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2016
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4890-0605-025-5
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22006
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

Public Prop.	<u>X</u>	Conservation Use
Religious	_____	Preferential Asmt.
Charitable	_____	Historic Rehabilitated
Non-Profit	_____	Transitional
Educational	_____	Env. Sensitive
Other:		

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2016 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	5.58	5.58

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	98,400	98,400	4,629	0
Building	0	0	0	0
Accessories	0	0	0	0
Total	98,400	98,400	4,629	0

Field Review Date: 05/15/23
 Date Submitted: 05/19/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2017
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4890-0605-025-5
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22006
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/> Env. Sensitive
Other:	

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2017 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	5.58	5.58

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	98,400	98,400	4,764	0
Building	0	0	0	0
Accessories	0	0	0	0
Total	98,400	98,400	4,764	0

Field Review Date: 05/15/23
 Date Submitted: 05/19/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2018
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4890-0605-025-5
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22006
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> X	<input type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/>	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/>	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/>	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/>	<input type="checkbox"/> Env. Sensitive
Other:		

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2018 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	5.58	5.58

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	98,400	98,400	4,904	0
Building	0	0	0	0
Accessories	0	0	0	0
Total	98,400	98,400	4,904	0

Field Review Date: 05/15/23
 Date Submitted: 05/19/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2019
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4890-0605-025-5
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22953
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

Public Prop.	<u>X</u>	Conservation Use
Religious	_____	Preferential Asmt.
Charitable	_____	Historic Rehabilitated
Non-Profit	_____	Transitional
Educational	_____	Env. Sensitive
Other:		

Land Information

	From:	To:
Square Feet:		
Acres:	5.58	5.58

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

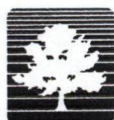
Recommendation: Breach and Remove CUVA for tax year 2019 with penalties

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	98,400	98,400	5,049	0
Building	0	0	0	0
Accessories	0	0	0	0
Total	98,400	98,400	5,049	0

Field Review Date: 05/15/23
 Date Submitted: 05/19/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2020
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4890-0605-025-5
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22953
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

Public Prop.	<u>X</u>	Conservation Use
Religious	_____	Preferential Asmt.
Charitable	_____	Historic Rehabilitated
Non-Profit	_____	Transitional
Educational	_____	Env. Sensitive
Other:		

Land Information

	From:	To:
Square Feet:		
Acres:	5.58	5.58

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2020 with penalties

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	122,200	122,200	5,200	0
Building	0	0	0	0
Accessories	0	0	0	0
Total	122,200	122,200	5,200	0

Field Review Date: 05/15/23
 Date Submitted: 05/19/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2021
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4890-0605-025-5
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22953
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/> Env. Sensitive
Other:	

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2021 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	5.58	5.58

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	70,900	70,900	5,350	0
Building	0	0	0	0
Accessories	0	0	0	0
Total	70,900	70,900	5,350	0

Field Review Date: 05/15/23
 Date Submitted: 05/19/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2015
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-050-5
 Property Location: 15135 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22006
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

Public Prop.	<u>X</u>	Conservation Use
Religious	_____	Preferential Asmt.
Charitable	_____	Historic Rehabilitated
Non-Profit	_____	Transitional
Educational	_____	Env. Sensitive
Other:		

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach

Recommendation: Breach and Remove CUVA for tax year 2015 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	3	3

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	58,800	58,800	2,592	0
Building	0	0	0	0
Accessories	0	0	0	0
Total	58,800	58,800	2,592	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2016
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-050-5
 Property Location: 15135 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22006
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/> Env. Sensitive
Other:	

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach

Recommendation: Breach and Remove CUVA for tax year 2016 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	3	3

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	58,800	58,800	2,669	0
Building	200	200	200	0
Accessories	0	0	0	0
Total	59,000	59,000	2,869	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2017
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-050-5
 Property Location: 15135 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22006
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

_____ Public Prop.	<u>X</u> Conservation Use
_____ Religious	_____ Preferential Asmt.
_____ Charitable	_____ Historic Rehabilitated
_____ Non-Profit	_____ Transitional
_____ Educational	_____ Env. Sensitive
Other:	

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach

Recommendation: Breach and Remove CUVA for tax year 2017 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	3	3

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	58,800	58,800	2,746	0
Building	200	200	200	0
Accessories	0	0	0	0
Total	59,000	59,000	2,946	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2018
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-050-5
 Property Location: 15135 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22006
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

Public Prop.	<u>X</u>	Conservation Use
Religious	_____	Preferential Asmt.
Charitable	_____	Historic Rehabilitated
Non-Profit	_____	Transitional
Educational	_____	Env. Sensitive
Other:		

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach

Recommendation: Breach and Remove CUVA for tax year 2018 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	3	3

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	58,800	58,800	2,828	0
Building	200	200	200	0
Accessories	0	0	0	0
Total	59,000	59,000	3,028	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2019
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-050-5
 Property Location: 15135 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22953
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

Public Prop.	<u>X</u>	Conservation Use
Religious	_____	Preferential Asmt.
Charitable	_____	Historic Rehabilitated
Non-Profit	_____	Transitional
Educational	_____	Env. Sensitive
Other:		

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach

Recommendation: Breach and Remove CUVA for tax year 2019 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	3	3

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	58,800	58,800	2,912	0
Building	200	200	200	0
Accessories	0	0	0	0
Total	59,000	59,000	3,112	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2020
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-050-5
 Property Location: 15135 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22953
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/> Env. Sensitive
Other:	

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach

Recommendation: Breach and Remove CUVA for tax year 2020 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	3	3

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	73,000	73,000	3,000	0
Building	200	200	200	0
Accessories	0	0	0	0
Total	73,200	73,200	3,200	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2021
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-050-5
 Property Location: 15135 Thompson Rd
 Tax District: 56
 Property Class: R4
 Neighborhood: 22953
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

Public Prop.	<u>X</u>	Conservation Use
Religious	_____	Preferential Asmt.
Charitable	_____	Historic Rehabilitated
Non-Profit	_____	Transitional
Educational	_____	Env. Sensitive
Other:		

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach

Recommendation: Breach and Remove CUVA for tax year 2021 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	3	3

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	42,400	42,400	3,080	0
Building	200	200	200	0
Accessories	0	0	0	0
Total	42,600	42,600	3,280	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2015
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-067-9
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R5
 Neighborhood: 22006
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/> Env. Sensitive
Other:	

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2015 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	12.56	12.56

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	307,500	307,500	11,122	0
Building	56,400	56,400	56,400	0
Accessories	0	0	0	0
Total	363,900	363,900	67,522	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2016
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-067-9
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R5
 Neighborhood: 22006
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/> Env. Sensitive
Other:	

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2016 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	12.56	12.56

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	307,500	307,500	11,444	0
Building	56,400	56,400	56,400	0
Accessories	0	0	0	0
Total	363,900	363,900	67,844	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2017
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-067-9
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R5
 Neighborhood: 22006
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

Public Prop.	<u>X</u>	Conservation Use
Religious	_____	Preferential Asmt.
Charitable	_____	Historic Rehabilitated
Non-Profit	_____	Transitional
Educational	_____	Env. Sensitive
Other:		

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2017 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	12.56	12.56

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	307,500	307,500	11,779	0
Building	56,400	56,400	56,400	0
Accessories	0	0	0	0
Total	363,900	363,900	68,179	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2018
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-067-9
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R5
 Neighborhood: 22006
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/> Env. Sensitive
Other:	

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2018 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	12.56	12.56

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	307,500	307,500	12,127	0
Building	56,400	56,400	56,400	0
Accessories	0	0	0	0
Total	363,900	363,900	68,527	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *Gc*
 Appraisal Manager: Gaetjens Coreus *Gc*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2019
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-067-9
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R5
 Neighborhood: 22953
 Subdivision Name:
 Agent / Tax Rep:



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

Exemptions & Special Assessments		
<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> X	<input type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/>	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/>	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/>	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/>	<input type="checkbox"/> Env. Sensitive
Other:		

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2019 with penalties

Land Information		
	From:	To:
Square Feet:		
Acres:	12.56	12.56

Property Valuation Summary				
	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	307,500	307,500	12,486	0
Building	56,400	56,400	56,400	0
Accessories	0	0	0	0
Total	363,900	363,900	68,886	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2020
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-067-9
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R5
 Neighborhood: 22953
 Subdivision Name:
 Agent / Tax Rep:



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

Exemptions & Special Assessments		
<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> X	<input type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/>	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/>	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/>	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/>	<input type="checkbox"/> Env. Sensitive
Other:		

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2020 with penalties

Land Information		
	From:	To:
Square Feet:		
Acres:	12.56	12.56

Property Valuation Summary				
	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	382,100	382,100	12,900	0
Building	76,000	76,000	76,000	0
Accessories	0	0	0	0
Total	458,100	458,100	88,900	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

FULTON COUNTY BOARD OF ASSESSORS
Real Property Staff Review Form



Appeal _____ Correction _____ Exempt CVB

Tax Year(s): 2021
 Property Owner: Albert Jeffrey J
 Parcel Identification: 22 -4880-0548-067-9
 Property Location: 0 Thompson Rd
 Tax District: 56
 Property Class: R5
 Neighborhood: 22953
 Subdivision Name:
 Agent / Tax Rep:



Dwelling Characteristic Changes

	From:	To:
Year Built:		
Effective Age:		
Story Height:		
Square Feet Living Area:		
Basement (Finished Area):		
Basement (Unfin. Area):		
Basement (Rec. Room):		
Heating & Air:		
Garage:		
Attic:		
Condition & Desirability:		
Cost & Design Factor:		
Quality Grade:		
Percent Complete:		
Other:		

Exemptions & Special Assessments

<input type="checkbox"/> Public Prop.	<input checked="" type="checkbox"/> Conservation Use
<input type="checkbox"/> Religious	<input type="checkbox"/> Preferential Asmt.
<input type="checkbox"/> Charitable	<input type="checkbox"/> Historic Rehabilitated
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Transitional
<input type="checkbox"/> Educational	<input type="checkbox"/> Env. Sensitive
Other:	

Notes & Recommendations

Taxpayer had a CUVA covenant on three parcels for a total of 21.1 acres that started on January 1, 2015. The covenant includes parcel number 22 -4880-0548-050-5, 22 -4880-0548-067-9 and 22 -4890-0605-025-5. The owner reconfigured the 21 acres parcels for tax year 2022 and subdivided them into 7 different 3 acre parcel lots. 1.1 acre from the conservation covenant went to an existing residence owned by the same owner that was sold on May 19, 2023. Our office informed the owner of a breach with penalties for tax year 2015 through 2021 on the entire 3 parcels which consisted of 21.1 acres. This is a penalty breach.

Recommendation: Breach and Remove CUVA for tax year 2021 with penalties

Land Information

	From:	To:
Square Feet:		
Acres:	12.56	12.56

Property Valuation Summary

	Current FMV Value	Recommended FMV Value	Special Asmt. Value	Recommended Sp Asmt Value
Land	221,700	221,700	13,230	0
Building	178,800	178,800	178,800	0
Accessories	0	0	0	0
Total	400,500	400,500	192,030	0

Field Review Date: 05/15/23
 Date Submitted: 05/22/23
 Appraisal Staff: Gaetjens Coreus *GC*
 Appraisal Manager: Gaetjens Coreus *GC*
 Dep. Chief Appraiser: Tara Parker *TP*
 Chief Appraiser: Roderick Conley *RC*

01 June, 2023

EXP Freeport Exemption Denials

PERSONAL PROPERTY

	PARCEL ID YEAR PROPERTY TYPE APPRAISER	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
Freeport Denial			
1	P00000005661 2023 BUSNES P10	BMC EAST LLC FAIRGAYD Does not qualify for Freeport NOT A GEORGIA DISTRIBUTOR	4,115,700 4,115,700 0
2	P00000025292 2023 BUSNES P16	CONCEPT MANAGEMENT OF Does not qualify for Freeport STOCK IN TRADE OF A RETAILER	183,600 183,600 0
3	P00005599574 2023 BUSNES P10	WALKER HEYMAN LLC Does not qualify for Freeport STOCK IN TRADE OF A RETAILER	343,300 343,300 0
4	P00006492603 2023 BUSNES 667	NORDSTROM INC Does not qualify for Freeport STOCK IN TRADE OF A RETAILER	1,634,900 1,634,900 0
5	P20090005636 2023 BUSNES P16	COAST LINE INTERNATIONAL DIST INC Does not qualify for Freeport NO SUPPORTING DOCUMENTATION	3,382,700 3,382,700 0
6	P20090007449 2023 BUSNES P16	GREATER SOUTHERN HOME REC Does not qualify for Freeport STOCK IN TRADE OF A RETAILER	777,900 777,900 0
7	P20110001505 2023 BUSNES P54	NORDSTROM INC Does not qualify for Freeport STOCK IN TRADE OF A RETAILER	1,876,100 1,876,100 0

01 June, 2023

EXP Freeport Exemption Denials

PERSONAL PROPERTY

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
Freeport Denial			
8	P20110002089 2023 BUSNES P10	SYNERGY RECYCLING LLC Does not qualify for Freeport NOT A GEORGIA MANUFACTURER	25,600 25,600 0
9	P20120003168 2023 BUSNES P10	VERTIV CORPORATION Does not qualify for Freeport INCOMPLETE APPLICATION	17,680,600 17,680,600 0
10	P20130000175 2023 BUSNES P54	NORDSTROM INC Received additional documentation STOCK IN TRADE OF A RETAILER	1,262,300 1,262,300 0
11	P20130000969 2023 BUSNES P54	TROPICAL SMOOTHIE CAFE LLC Received additional documentation NOT A GEORGIA MANUFACTURER OR DISTRIBUTOR	603,700 603,700 0
12	P20140001985 2023 BUSNES P10	WESTLAKE NATRIUM LLC Does not qualify for Freeport PACKING & SUPPLIES ARE TAXABLE	135,900 135,900 0
13	P20150000144 2023 BUSNES P54	TROPICAL SMOOTHIE CAFE LLC Does not qualify for Freeport NOT A GEORGIA MANUFACTURER	69,400 69,400 0
14	P20170003214 2023 BUSNES P54	WATCH & LEARN INC Does not qualify for Freeport NOT A GEORGIA MANUFACTURER OR DISTRIBUTOR	82,000 82,000 0

01 June, 2023

EXP Freeport Exemption Denials

PERSONAL PROPERTY

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
Freeport Denial			
15	P20190001474 2023 BUSNES P10	OCTANE5 INTERNATIONAL LLC Does not qualify for Freeport STOCK IN TRADE OF A RETAILER	3,366,700 3,366,700 0
16	P20190001975 2023 BUSNES P10	ROBUCK AND COMPANY ANTIQUES LTD Does not qualify for Freeport NOT A STOCK IN TRADE OF A RETAILER	533,100 533,100 0
17	P20200001439 2023 BUSNES P10	ECONOSTRIP INC Does not qualify for Freeport STOCK IN TRADE OF A RETAILER	145,500 145,500 0
18	P20220000476 2023 BUSNES P10	SHELTER PRODUCTS INC Does not qualify for Freeport STOCK IN TRADE OF A RETAILER	12,300 12,300 0
19	P20220000480 2023 BUSNES P10	RAG PLACE ATLANTA INC THE Does not qualify for Freeport STOCK IN TRADE OF A RETAILER	3,778,900 3,778,900 0
20	P20220000803 2023 BUSNES P16	GENERAL DATA COMPANY INC Does not qualify for Freeport NO SUPPORTING DOCUMENTATION	7,002,400 7,002,400 0
21	P20220001323 2023 BUSNES P54	TRAX ANALYTICS LLC Received additional documentation NOT A GEORGIA MANUFACTURER OR DISTRIBUTO	38,400 38,400 0

FULTON COUNTY BOARD OF ASSESSORS
BOE VALUE CHANGE REPORT
JUNE 1, 2023

	PARCEL ID	YEAR	OWNER	BOA VALUE	BOE VALUE	AMOUNT OF CHANGE	% CHANGE	BOE CHANGE REASON	DIVISION	APPELLANT PRESENT	READ IN VALUE	BOE SCHEDULED DATE	BOE LETTER DATE	APPRAISER CODE
1	14 012200100424	2022	ANGEL WINGS GEORGIA	\$175,900	\$56,400	\$119,500	-68%	DC	R	Y	Y	08-MAY-23	17-MAY-23	457
2	17 001200030478	2022	CONNOLLY MICHAEL COLIN	\$2,284,800	\$1,003,100	\$1,281,700	-56%	DC	R	Y	N	11-MAY-23	17-MAY-23	227
3	14 004100010787	2022	MEJIA ROBERTO	\$635,800	\$304,400	\$331,400	-52%	DC	R	Y	N	12-MAY-23	17-MAY-23	457
4	14 010400040812	2022	RAGSDALE FRAN	\$263,100	\$127,400	\$135,700	-52%	DC	R	Y	Y	08-MAY-23	17-MAY-23	457
5	09F180800730157	2022	LAGUERRE MARC	\$25,500	\$12,800	\$12,700	-50%	DC	R	N	N	09-MAY-23	17-MAY-23	010
6	06 035700040143	2022	NORDIN MICHELLE H	\$1,190,600	\$704,200	\$486,400	-41%	DC	R	Y	Y	12-MAY-23	17-MAY-23	028
7	14 016300160741	2022	MACNORLIN LAURA GRACE &	\$308,500	\$201,100	\$107,400	-35%	DC	R	Y	Y	08-MAY-23	17-MAY-23	457
8	14 016400020548	2022	BANKS CHARLES MICHAEL	\$503,500	\$340,000	\$163,500	-32%	DC	R	Y	Y	08-MAY-23	17-MAY-23	457
9	13 0063 LL0230	2022	MANHEIM REMARKETING INC	\$4,592,000	\$3,151,200	\$1,440,800	-31%	DC	C	Y	N	09-MAY-23	17-MAY-23	071
10	22 339011581143	2022	BIBER YELENA I & DANIEL IGOR	\$582,400	\$400,000	\$182,400	-31%	DC	R	Y	N	09-MAY-23	17-MAY-23	625
11	11 008000162198	2022	PALADUGU RAJENDRA &	\$469,000	\$325,000	\$144,000	-31%	DC	R	Y	N	10-MAY-23	17-MAY-23	327
12	11 008000162206	2022	PALADUGU RAJENDRA &	\$683,700	\$475,000	\$208,700	-31%	DC	R	Y	N	10-MAY-23	17-MAY-23	327
13	14 014100061342	2022	PLUSH CONTRACTORS LLC	\$279,400	\$200,000	\$79,400	-28%	DC	R	Y	N	12-MAY-23	17-MAY-23	028
14	17 0169 LL0218	2022	SUTTERFIELD CHARLES M & SUSAN	\$2,733,600	\$2,000,000	\$733,600	-27%	DC	R	Y	N	10-MAY-23	17-MAY-23	327
15	14 013500010735	2022	SATORI PROPERTIES LLC	\$254,500	\$190,700	\$63,800	-25%	DC	R	Y	N	08-MAY-23	17-MAY-23	457
16	14 016300160030	2022	FEELIN FROGGIE HOMES INC	\$243,000	\$183,800	\$59,200	-24%	DC	R	Y	N	08-MAY-23	17-MAY-23	457
17	14 017000010608	2022	SISCO BURKE &	\$523,100	\$397,100	\$126,000	-24%	DC	R	Y	Y	08-MAY-23	17-MAY-23	457
18	14 008600051076	2022	ZEJANA LLC	\$356,400	\$271,100	\$85,300	-24%	DC	R	Y	Y	05-MAY-23	10-MAY-23	007
19	14 005500060462	2022	SAUL DAVID E	\$646,300	\$492,000	\$154,300	-24%	DC	R	Y	N	12-MAY-23	17-MAY-23	457
20	14 008600051068	2022	ZEJANA LLC	\$370,800	\$284,400	\$86,400	-23%	DC	R	Y	Y	05-MAY-23	10-MAY-23	007
21	13 0065 LL0287	2022	ATLANTA AUTO ACTION INC	\$1,346,700	\$1,062,900	\$283,800	-21%	DC	C	Y	N	09-MAY-23	17-MAY-23	071
22	17 026000020205	2022	KOBLENTZ MICHAEL	\$60,400	\$48,100	\$12,300	-20%	DC	R	Y	N	05-MAY-23	10-MAY-23	028
23	14 001900070458	2022	MORRISON PROPERTIES	\$201,600	\$161,100	\$40,500	-20%	DC	R	Y	N	05-MAY-23	10-MAY-23	227
24	13 0063 LL0297	2022	MANHEIM REMARKETING INC	\$792,700	\$636,000	\$156,700	-20%	DC	C	Y	N	09-MAY-23	17-MAY-23	071
25	17 008700010132	2022	LEFCO PROPERTIES LLC	\$347,300	\$280,000	\$67,300	-19%	DC	R	Y	Y	10-MAY-23	17-MAY-23	327
26	22 507007610437	2022	KOSLOWSKY WALTER C & CAROL L	\$742,100	\$600,000	\$142,100	-19%	DC	R	Y	N	09-MAY-23	17-MAY-23	004
27	17 008700010165	2022	LEFCO PROPERTIES LLC	\$327,200	\$265,000	\$62,200	-19%	DC	R	Y	Y	10-MAY-23	17-MAY-23	327
28	14 016500041220	2022	BURGESS CREEK LLC	\$185,700	\$152,100	\$33,600	-18%	DC	R	Y	Y	08-MAY-23	17-MAY-23	457
29	17 004100080106	2022	NAVARRO MARIA L	\$1,113,600	\$918,600	\$195,000	-18%	DC	R	Y	Y	12-MAY-23	17-MAY-23	028
30	14 010400050993	2022	SATORI PROPERTIES LLC	\$165,100	\$136,200	\$28,900	-18%	DC	R	Y	N	08-MAY-23	17-MAY-23	457
31	09F210000981845	2022	4404 RAVENWOOD DRIVE FULTON LAND TRUST	\$199,700	\$165,000	\$34,700	-17%	DC	R	Y	N	12-MAY-23	17-MAY-23	457
32	14 016600021387	2022	VANDONGEN GREGG	\$151,100	\$125,000	\$26,100	-17%	DC	R	Y	N	08-MAY-23	17-MAY-23	457

FULTON COUNTY BOARD OF ASSESSORS
BOE VALUE CHANGE REPORT
JUNE 1, 2023

	PARCEL ID	YEAR	OWNER	BOA VALUE	BOE VALUE	AMOUNT OF CHANGE	% CHANGE	BOE CHANGE REASON	DIVISION	APPELLANT PRESENT	READ IN VALUE	BOE SCHEDULED DATE	BOE LETTER DATE	APPRAISER CODE
33	13 0063 LL0362	2022	MANHEIM REMARKETING INC	\$1,578,400	\$1,313,000	\$265,400	-17%	DC	C	Y	N	09-MAY-23	17-MAY-23	071
34	13 0063 LL0610	2022	MANHEIM REMARKETING INC	\$1,070,100	\$894,300	\$175,800	-16%	DC	C	Y	N	09-MAY-23	17-MAY-23	071
35	14 010400050985	2022	SATORI PROPERTIES LLC	\$165,200	\$138,500	\$26,700	-16%	DC	R	Y	N	08-MAY-23	17-MAY-23	457
36	07 140001171270	2022	MARSHALL R MICHAEL	\$328,300	\$276,000	\$52,300	-16%	DC	R	Y	N	09-MAY-23	17-MAY-23	010
37	12 147001910920	2022	CALHOUN ALTON M	\$2,233,600	\$1,878,300	\$355,300	-16%	DC	R	Y	Y	11-MAY-23	17-MAY-23	009
38	14F004500010571	2022	SIMMONS EDDWARD &	\$580,900	\$490,000	\$90,900	-16%	DC	R	N	N	10-MAY-23	17-MAY-23	327
39	13 0066 LL0161	2022	MANHEIM REMARKETING INC	\$1,510,600	\$1,287,200	\$223,400	-15%	DC	C	Y	N	09-MAY-23	17-MAY-23	071
40	14 004800070446	2022	ZACHARY INVESTMENT GROUP LLC	\$687,000	\$587,000	\$100,000	-15%	DC	C	Y	Y	09-MAY-23	17-MAY-23	998
41	14 011600040321	2022	LITTLE HAILIKADAWN	\$325,400	\$280,000	\$45,400	-14%	DC	R	Y	N	05-MAY-23	10-MAY-23	007
42	17 006800040900	2022	EISENSTEIN OLEG E & RINA	\$1,840,000	\$1,600,000	\$240,000	-13%	DC	R	Y	N	09-MAY-23	17-MAY-23	017
43	22 466512710291	2022	CLEYPOL MARTIN J	\$716,600	\$625,000	\$91,600	-13%	DC	R	Y	N	09-MAY-23	17-MAY-23	013
44	14 008800090189	2022	PEACHTREE INTOWN PROPERTIES LLC	\$314,400	\$275,200	\$39,200	-12%	DC	R	Y	N	12-MAY-23	17-MAY-23	457
45	13 0066 LL0153	2022	MANHEIM REMARKETING INC	\$620,500	\$545,200	\$75,300	-12%	DC	C	Y	N	09-MAY-23	17-MAY-23	071
46	14 016600021478	2022	VAN DONGEN GREGG T	\$302,600	\$266,800	\$35,800	-12%	DC	R	Y	N	08-MAY-23	17-MAY-23	457
47	17 005100080830	2022	JBRF INVESTMENTS LLC	\$1,098,400	\$970,000	\$128,400	-12%	DC	R	Y	N	10-MAY-23	17-MAY-23	327
48	14 008800080024	2022	SOUTHERN HISTORICAL IN TOWN & PROPERTIES	\$226,600	\$201,100	\$25,500	-11%	DC	R	Y	N	12-MAY-23	17-MAY-23	457
49	17 0114 LL0164	2022	CHANG KUO CHI	\$1,175,100	\$1,045,600	\$129,500	-11%	DC	R	Y	Y	09-MAY-23	17-MAY-23	005
50	17 0178 LL1454	2022	COSTELLO SUZANNA J	\$1,001,000	\$899,500	\$101,500	-10%	DC	R	Y	N	10-MAY-23	17-MAY-23	327
51	12 147001910912	2022	CALHOUN ALTON M	\$429,500	\$386,000	\$43,500	-10%	DC	R	Y	Y	11-MAY-23	17-MAY-23	009
52	06 036500030383	2022	WANG BAOJI	\$210,200	\$190,000	\$20,200	-10%	DC	R	Y	N	09-MAY-23	17-MAY-23	017
53	17 0062 LL7252	2022	CRAFT LAURA	\$445,500	\$402,700	\$42,800	-10%	DC	R	Y	N	11-MAY-23	17-MAY-23	227
54	17 025300040178	2022	GRANADOS JUAN RODRIGUEZ &	\$248,900	\$225,000	\$23,900	-10%	DC	R	Y	N	05-MAY-23	10-MAY-23	028
55	14 001400040019	2022	CUNNINGHAM CLARK D & HELEN V	\$1,008,800	\$913,900	\$94,900	-9%	DC	R	Y	N	10-MAY-23	17-MAY-23	327
56	14 004800020466	2022	BARTON KEVIN	\$489,700	\$444,200	\$45,500	-9%	DC	R	Y	N	05-MAY-23	10-MAY-23	227
57	14 004800040480	2022	REASONER J CHRISTOPHER &	\$885,500	\$805,300	\$80,200	-9%	DC	R	Y	N	05-MAY-23	10-MAY-23	227
58	17 025800040314	2022	HOUSE EDGE LLC	\$153,500	\$140,000	\$13,500	-9%	DC	R	Y	N	05-MAY-23	10-MAY-23	028
59	17 022000040137	2022	BRUMBY JOHN T III	\$1,259,600	\$1,150,000	\$109,600	-9%	DC	R	Y	N	12-MAY-23	17-MAY-23	028
60	17 024600050268	2022	PAROLI INVESTMENTS LLC	\$365,000	\$335,000	\$30,000	-8%	DC	R	Y	N	05-MAY-23	10-MAY-23	028
61	13 0063 LL0198	2022	MANHEIM REMARKETING INC	\$254,600	\$234,400	\$20,200	-8%	DC	C	Y	N	09-MAY-23	17-MAY-23	071
62	14 0232 LL0440	2022	BSA LIVING TRUST THE	\$930,000	\$860,000	\$70,000	-8%	DC	R	Y	Y	09-MAY-23	17-MAY-23	037
63	11 005300370315	2022	BRINSON BENJAMIN L JR &	\$841,300	\$781,300	\$60,000	-7%	DC	R	Y	N	09-MAY-23	17-MAY-23	625
64	17 006500010328	2022	SHIREY INVESTMENTS LP	\$482,900	\$450,000	\$32,900	-7%	DC	R	Y	N	12-MAY-23	17-MAY-23	290

FULTON COUNTY BOARD OF ASSESSORS
BOE VALUE CHANGE REPORT
JUNE 1, 2023

	PARCEL ID	YEAR	OWNER	BOA VALUE	BOE VALUE	AMOUNT OF CHANGE	% CHANGE	BOE CHANGE REASON	DIVISION	APPELLANT PRESENT	READ IN VALUE	BOE SCHEDULED DATE	BOE LETTER DATE	APPRAISER CODE
65	17 001100030065	2022	BONNEAU RONALD W JR & JENNIFER M	\$2,277,900	\$2,125,000	\$152,900	-7%	DC	R	Y	N	11-MAY-23	17-MAY-23	227
66	17 004100080072	2022	BRANDT YOSHIE T	\$1,254,300	\$1,170,700	\$83,600	-7%	DC	R	Y	N	09-MAY-23	17-MAY-23	017
67	14 001100050383	2022	YANKEE CLAIRE & EMMERICH MICHELE	\$487,600	\$455,700	\$31,900	-7%	DC	R	Y	Y	12-MAY-23	17-MAY-23	028
68	17 001400030070	2022	COBB DONNA C & NATHANIEL B	\$1,508,400	\$1,410,000	\$98,400	-7%	DC	R	Y	N	09-MAY-23	17-MAY-23	017
69	11 080002630928	2022	LIANG YUE & ZHANG YINGLI	\$560,700	\$525,000	\$35,700	-6%	DC	R	Y	N	12-MAY-23	17-MAY-23	625
70	17 0049 LL1287	2022	CHAN VIVIAN	\$533,200	\$500,000	\$33,200	-6%	DC	R	Y	N	11-MAY-23	17-MAY-23	227
71	14 013900030135	2022	LEWIS MAGRICK	\$175,900	\$165,000	\$10,900	-6%	DC	R	Y	Y	05-MAY-23	10-MAY-23	007
72	17 0099 LL3175	2022	TCR REAL ESTATE HOLDINGS LLC	\$259,700	\$244,000	\$15,700	-6%	DC	R	Y	N	11-MAY-23	17-MAY-23	227
73	14 001800030081	2022	COPPER KATHRYN Y	\$908,600	\$854,700	\$53,900	-6%	DC	R	Y	N	05-MAY-23	10-MAY-23	227
74	07 070001102019	2022	SOLANA BEACH L L C	\$222,800	\$210,000	\$12,800	-6%	DC	R	Y	N	12-MAY-23	17-MAY-23	457
75	14 013900030101	2022	LEWIS MAGRICK	\$143,200	\$135,000	\$8,200	-6%	DC	R	Y	Y	05-MAY-23	10-MAY-23	007
76	17 022900011808	2022	BOND SAMUEL DEVERE &	\$668,100	\$630,000	\$38,100	-6%	DC	R	Y	N	05-MAY-23	10-MAY-23	028
77	14 012100090683	2022	OAK BARREL HOLDINGS LLC	\$280,100	\$265,000	\$15,100	-5%	DC	R	Y	N	09-MAY-23	17-MAY-23	037
78	14F006300030295	2022	ROBINSON LEANDER J & MARILYN P	\$218,300	\$207,300	\$11,000	-5%	DC	R	Y	N	09-MAY-23	17-MAY-23	010
79	13 015800080393	2022	MC BRIDE BRIDGETT E	\$79,800	\$75,800	\$4,000	-5%	DC	R	Y	N	09-MAY-23	17-MAY-23	010
80	14 000700050041	2022	EDGE NORTH LLC	\$133,700	\$127,000	\$6,700	-5%	DC	R	Y	N	11-MAY-23	17-MAY-23	227
81	09F310001412541	2022	SILVER STRAND BEACH LLC	\$231,600	\$220,000	\$11,600	-5%	DC	R	Y	N	09-MAY-23	17-MAY-23	010
82	07 200000410622	2022	TAYLOR THERESA M	\$1,170,500	\$1,111,900	\$58,600	-5%	DC	R	Y	N	09-MAY-23	17-MAY-23	010
83	14 001600040678	2022	RICHMOND EVAN L	\$953,400	\$905,700	\$47,700	-5%	DC	R	Y	N	05-MAY-23	10-MAY-23	227
84	14 004500040665	2022	THOMAS PRENTICE	\$723,500	\$688,000	\$35,500	-5%	DC	R	Y	N	11-MAY-23	17-MAY-23	227
85	14 010300030889	2022	RED RIVER ATL HOLDINGS LLC	\$341,000	\$325,000	\$16,000	-5%	DC	R	Y	N	09-MAY-23	17-MAY-23	013
86	14 004700030961	2022	DESHPANDE NEIL & ELIZABETH M	\$680,500	\$650,900	\$29,600	-4%	DC	R	Y	N	05-MAY-23	10-MAY-23	227
87	14 012500110297	2022	BLOUNT SERIES OF THE ESTRELLITA HOLDINGS	\$192,700	\$184,900	\$7,800	-4%	DC	R	Y	N	08-MAY-23	17-MAY-23	457
88	14 001300070116	2022	HOWELL STUART M &	\$638,700	\$613,000	\$25,700	-4%	DC	R	Y	N	05-MAY-23	10-MAY-23	227
89	17 024600010064	2022	SHARMA MADHU B &	\$307,000	\$295,000	\$12,000	-4%	DC	R	Y	N	05-MAY-23	10-MAY-23	028
90	17 0181 LL0865	2022	SCHAEFER DANIEL J &	\$1,709,700	\$1,657,000	\$52,700	-3%	DC	R	Y	N	11-MAY-23	17-MAY-23	227
91	17 0256 LL0865	2022	FRANCO JUAN CARLOS &	\$493,900	\$480,000	\$13,900	-3%	DC	R	Y	N	05-MAY-23	10-MAY-23	028
92	17 010000070873	2022	SLOMAN WILLIAM T & ANGELA	\$940,300	\$915,000	\$25,300	-3%	DC	R	Y	N	05-MAY-23	10-MAY-23	037
93	17 0216 LL0807	2022	RAKES WADE II	\$1,513,800	\$1,475,000	\$38,800	-3%	DC	R	Y	N	05-MAY-23	10-MAY-23	037
94	12 159102650073	2022	MITERKO PAULA	\$504,900	\$492,000	\$12,900	-3%	DC	R	Y	Y	11-MAY-23	17-MAY-23	009
95	14 001300020830	2022	GOLEVA MILLER YAROSLAVNA &	\$483,500	\$472,400	\$11,100	-2%	DC	R	Y	N	05-MAY-23	10-MAY-23	227
96	17 001300020031	2022	O LEARY TIMOTHY M &	\$2,142,000	\$2,094,600	\$47,400	-2%	DC	R	Y	N	11-MAY-23	17-MAY-23	227

FULTON COUNTY BOARD OF ASSESSORS
BOE VALUE CHANGE REPORT
JUNE 1, 2023

	PARCEL ID	YEAR	OWNER	BOA VALUE	BOE VALUE	AMOUNT OF CHANGE	% CHANGE	BOE CHANGE REASON	DIVISION	APPELLANT PRESENT	READ IN VALUE	BOE SCHEDULED DATE	BOE LETTER DATE	APPRAISER CODE
97	17 013800030121	2022	WEISS JENNIFER B &	\$1,060,200	\$1,038,000	\$22,200	-2%	DC	R	Y	N	09-MAY-23	17-MAY-23	005
98	14 008600070365	2022	KNIGHT DONNY J	\$228,000	\$223,500	\$4,500	-2%	DC	R	Y	N	05-MAY-23	10-MAY-23	007
99	14 012100080643	2022	RINKEVICH HEATHER & REISINGER ALANA	\$344,800	\$343,100	\$1,700	0%	DC	R	Y	N	08-MAY-23	17-MAY-23	457
100	07 070001102001	2022	PACIFIC BEACH LLC	\$221,500	\$221,500	\$0	0%	NC	R	Y	N	12-MAY-23	17-MAY-23	457
101	09F210200980134	2022	MOON SMILE MANAGEMENT LLC	\$87,000	\$87,000	\$0	0%	NC	R	N	N	12-MAY-23	17-MAY-23	457
102	09F400001612636	2022	NAOMIS ROSE FAMILY TRUST UA THE	\$419,500	\$419,500	\$0	0%	NC	R	Y	N	10-MAY-23	17-MAY-23	FB
103	09F400001628426	2022	FOUNDATION CHRISTIAN TRUST THE	\$376,100	\$376,100	\$0	0%	NC	R	N	N	05-MAY-23	10-MAY-23	037
104	12 192404170946	2022	BROWN RYAN C	\$351,800	\$351,800	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	035
105	12 192404171019	2022	DRAGON PERRY	\$549,500	\$549,500	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	035
106	12 219305240203	2022	PPG INTERNATIONAL CORP	\$218,600	\$218,600	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	035
107	13 015700020267	2022	JONES WARREN	\$190,400	\$190,400	\$0	0%	NC	R	Y	N	10-MAY-23	17-MAY-23	FB
108	14 000900060378	2022	KIM RAYMOND	\$398,400	\$398,400	\$0	0%	NC	R	Y	N	11-MAY-23	17-MAY-23	227
109	14 001300010294	2022	HWANG ANDY	\$456,700	\$456,700	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	227
110	14 001300030714	2022	VINCENTI SARAH C	\$450,700	\$450,700	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	227
111	14 001300050373	2022	PERRYMAN SONIA	\$544,600	\$544,600	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	227
112	14 001300090429	2022	HINTON MICHAEL	\$298,400	\$298,400	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	227
113	14 001600060031	2022	COTE MARY F	\$861,800	\$861,800	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	227
114	14 004400070259	2022	ELLIOTT KATHRYN BYRD & MATTHEW	\$481,700	\$481,700	\$0	0%	NC	R	N	N	10-MAY-23	17-MAY-23	FB
115	14 004600122611	2022	FARABAUGH AL	\$329,900	\$329,900	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	227
116	14 004700090288	2022	STAFFORD EARNEST	\$466,900	\$466,900	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	227
117	14 0062 LL3142	2022	AFON ADEOLUWA & TEMITOPE	\$213,000	\$213,000	\$0	0%	NC	R	Y	N	12-MAY-23	17-MAY-23	457
118	14 007500040759	2022	MUDIREDDY SRINIVAS & NOMITHA	\$235,000	\$235,000	\$0	0%	NC	R	Y	Y	05-MAY-23	10-MAY-23	007
119	14 007900090727	2022	SOCOLOFF MICHAEL J	\$432,900	\$432,900	\$0	0%	NC	R	N	N	09-MAY-23	17-MAY-23	037
120	14 008600030922	2022	CAPRIZ LLC	\$242,500	\$242,500	\$0	0%	NC	R	Y	N	12-MAY-23	17-MAY-23	457
121	14 008600031151	2022	RAHM LLC	\$235,700	\$235,700	\$0	0%	NC	R	Y	Y	05-MAY-23	10-MAY-23	007
122	14 008600090330	2022	KESSLER CARRIE L	\$270,200	\$270,200	\$0	0%	NC	R	Y	Y	05-MAY-23	10-MAY-23	007
123	14 009400010627	2022	HAILE SIMON	\$168,300	\$168,300	\$0	0%	NC	R	N	N	09-MAY-23	17-MAY-23	037
124	14 011800080077	2022	THREE AMIGOS CASAS LLC	\$139,800	\$139,800	\$0	0%	NC	R	Y	Y	05-MAY-23	10-MAY-23	007
125	14 014900070972	2022	REYNOLDS ELIZABETH &	\$383,200	\$383,200	\$0	0%	NC	R	N	N	05-MAY-23	10-MAY-23	007
126	14 014900090145	2022	HAILE SIMON	\$421,600	\$421,600	\$0	0%	NC	R	N	N	09-MAY-23	17-MAY-23	037
127	14F002500010021	2022	PRICE BENNIE J	\$179,000	\$179,000	\$0	0%	NC	R	N	N	10-MAY-23	17-MAY-23	327
128	14F0094 LL0474	2022	MILTON TRUST	\$421,500	\$421,500	\$0	0%	NC	R	Y	N	10-MAY-23	17-MAY-23	FB

FULTON COUNTY BOARD OF ASSESSORS
BOE VALUE CHANGE REPORT
JUNE 1, 2023

	PARCEL ID	YEAR	OWNER	BOA VALUE	BOE VALUE	AMOUNT OF CHANGE	% CHANGE	BOE CHANGE REASON	DIVISION	APPELLANT PRESENT	READ IN VALUE	BOE SCHEDULED DATE	BOE LETTER DATE	APPRAISER CODE
129	17 004400041683	2022	LAURETTE MEADE SMITH REVOCABLE TRUST &	\$2,529,600	\$2,529,600	\$0	0%	NC	R	Y	N	12-MAY-23	17-MAY-23	290
130	17 005100050593	2022	STEINMANN STEPHEN	\$852,700	\$852,700	\$0	0%	NC	R	Y	Y	09-MAY-23	17-MAY-23	005
131	17 006400100161	2022	BAKER JOHN K &	\$689,800	\$689,800	\$0	0%	NC	R	Y	N	12-MAY-23	17-MAY-23	290
132	17 007200010071	2022	LEFKOVITS MARC A	\$348,400	\$348,400	\$0	0%	NC	R	Y	Y	10-MAY-23	17-MAY-23	327
133	17 013800020304	2022	SZAFRANIC LISA M	\$650,000	\$650,000	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	037
134	17 014800050804	2022	SESTON MATTHEW D & KELLY THOMAS	\$463,200	\$463,200	\$0	0%	NC	R	Y	N	12-MAY-23	17-MAY-23	028
135	17 0174 LL1714	2022	LEIGHTON COURT LLC	\$1,755,900	\$1,755,900	\$0	0%	NC	R	Y	Y	09-MAY-23	17-MAY-23	029
136	17 0203 LL0737	2022	JHIN EDDIE KEY	\$4,896,400	\$4,896,400	\$0	0%	NC	R	Y	Y	09-MAY-23	17-MAY-23	029
137	17 023000031282	2022	CHURCH JASON &	\$494,000	\$494,000	\$0	0%	NC	R	Y	N	09-MAY-23	17-MAY-23	005
138	17 023000060026	2022	DINH THU &	\$371,300	\$371,300	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	028
139	17 025200140037	2022	ROBEAR HOLDINGS LLC	\$273,500	\$273,500	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	028
140	17 025800040371	2022	PAROLI INVESTMENTS LLC	\$117,400	\$117,400	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	028
141	22 356010200624	2022	GOWIN JAMES T &	\$494,000	\$494,000	\$0	0%	NC	R	Y	Y	12-MAY-23	17-MAY-23	028
142	22 377005190331	2022	SMITH TRAVIS	\$3,539,800	\$3,539,800	\$0	0%	NC	R	Y	Y	09-MAY-23	17-MAY-23	625
143	22 465211990527	2022	SOBEL SUE R	\$713,100	\$713,100	\$0	0%	NC	R	N	N	12-MAY-23	17-MAY-23	028
144	22 471004600182	2022	GONSALVES JOSEPH D	\$82,300	\$82,300	\$0	0%	NC	R	Y	N	05-MAY-23	10-MAY-23	035
145	22 537006832187	2022	TANGRA NAVNEET & GEETIKA	\$1,187,400	\$1,187,400	\$0	0%	NC	R	N	N	10-MAY-23	17-MAY-23	327
146	17 008700010363	2022	LEFKO PROPERTIES LLC	\$263,200	\$268,500	-\$5,300	2%	IN	R	Y	Y	10-MAY-23	17-MAY-23	327

**FULTON COUNTY BOARD OF ASSESSORS
APPEAL STATUS REPORT
JUNE 1, 2023**

TAXYR	HEARING LEVEL	APPEAL STATUS	UNWORKED	WORKED	GRAND TOTAL	
2021	BTA	RESOLVED		2,242	2,242	
		CERTIFIED TO BOE		19,748	19,748	
		CERTIFIED TO HEARING OFFICER		2,497	2,497	
		CERTIFIED TO ARBITRATION		8	8	
		PENDING BTA APPROVAL		3	3	
	BTA Total				24,498	24,498
	BOE	RESOLVED			18,841	18,841
		CERTIFIED TO SETTLEMENT CONFERENCE			894	894
		30 DAY NOTICE			4	4
		SCHEDULED	8			8
		UNWORKED	1			1
	BOE Total			9	19,739	19,748
	HEARING OFFICER	RESOLVED			2,436	2,436
		CERTIFIED TO SETTLEMENT CONFERENCE			61	61
	HEARING OFFICER Total				2,497	2,497
	ARBITRATION	RESOLVED			6	6
		UNWORKED	2			2
	ARBITRATION Total			2	6	8
	SETTLEMENT CONFERENCE	RESOLVED			692	692
		CERTIFIED TO SUPERIOR COURT			154	154
		WAITING FOR FILING FEE			3	3
		WAITING FOR SIGN-OFF			49	49
		UNWORKED	57			57
	SETTLEMENT CONFERENCE Total			57	898	955
	SUPERIOR COURT	RESOLVED			101	101
		WAITING FOR FILING FEE	8			8
UNWORKED		45			45	
SUPERIOR COURT Total			53	101	154	
2022	BTA	RESOLVED		1,634	1,634	
		CERTIFIED TO BOE		14,773	14,773	
		CERTIFIED TO HEARING OFFICER		1,384	1,384	
		CERTIFIED TO ARBITRATION		6	6	
		PENDING BTA APPROVAL		10	10	
		UNWORKED	1		1	
	BTA Total			1	17,807	17,808

**FULTON COUNTY BOARD OF ASSESSORS
APPEAL STATUS REPORT
JUNE 1, 2023**

TAXYR	HEARING LEVEL	APPEAL STATUS	UNWORKED	WORKED	GRAND TOTAL	
2022	BOE	RESOLVED		12,767	12,767	
		CERTIFIED TO SETTLEMENT CONFERENCE		723	723	
		CERTIFIED TO SUPERIOR COURT		1	1	
		30 DAY NOTICE		1,065	1,065	
		PENDING WITHDRAWAL		1	1	
		SCHEDULED	192		192	
		UNWORKED	24		24	
	BOE Total			216	14,557	14,773
	HEARING OFFICER	RESOLVED			1,319	1,319
		CERTIFIED TO SETTLEMENT CONFERENCE			58	58
		30 DAY NOTICE			7	7
	HEARING OFFICER Total				1,384	1,384
	ARBITRATION	RESOLVED			3	3
		UNWORKED	3			3
	ARBITRATION Total			3	3	6
	SETTLEMENT CONFERENCE	RESOLVED			188	188
		CERTIFIED TO SUPERIOR COURT			111	111
		WAITING FOR FILING FEE	1		6	7
		WAITING FOR SIGN-OFF			55	55
		UNWORKED	420			420
	SETTLEMENT CONFERENCE Total			421	360	781
	SUPERIOR COURT	RESOLVED			13	13
		WAITING FOR FILING FEE	13			13
		WAITING FOR FEE AND SIGN-OFF	1			1
		UNWORKED	85			85
	SUPERIOR COURT Total			99	13	112



Georgia Department of Revenue
Local Government Services Division
Memorandum

To: Tax Commissioners
Board of Tax Assessors

From: Charles Nazerian, Director *CN*

Date: November 22, 2022

Re: 2023 Homestead Exemption pursuant to O.C.G.A. §§48-5-48(b) and 48-5-52(a)

The purpose of this announcement is to provide the amount of homestead exemption authorized to be claimed by the following applicants:

- Disabled veterans, surviving spouse, and minor children pursuant to O.C.G.A. §48-5-48
- Surviving spouse of servicemember killed in action pursuant to O.C.G.A. §48-5-52.1

The above referenced qualified homestead applicants are permitted to exempt from ad valorem taxes on their homestead between the greater of \$32,500 or the maximum amount allowable under Section 2102 of Title 38 of the United States Code, as amended.

Such amount under federal law is adjusted annually by the United States Secretary of Veterans Affairs for the rate of inflation regarding the average cost of real property construction.

The resulting amount as of the date of this announcement is **\$109,986** and such amount may be claimed for tax year 2023 by qualified disabled veterans or their unremarried surviving spouse or minor child pursuant to O.C.G.A. §48-5-48 or by qualified surviving spouses of service members killed in action pursuant to O.C.G.A. §48-5-52.1

This information can be found at <https://www.benefits.va.gov/homeloans/adaptedhousing.asp>

If you have any questions regarding this matter, please do not hesitate to contact our office.

To: Tax Commissioners
Board of Tax Assessors
From: Charles Nazerian, Director *CN*
Date: November 23, 2022
Re: 2023 Social Security Maximum for Homestead Exemptions

As a courtesy to the local tax officials, we annually provide the maximum amount of benefits authorized to be paid to an individual and spouse under the federal Social Security Act.

As you know, the exemptions provided for in O.C.G.A. §48-5-47 and 48-5-52 for age 62 and age 65 taxpayers are based on the net income of applicant and spouse not to exceed \$10,000 for the immediately preceding year. Under these laws, net income does not include income received as retirement, survivor or disability benefits under the federal Social Security Act or under any other public or private retirement, disability or pension system, except such income which is in excess of the maximum amount authorized by to be paid to an individual and his spouse under the federal Social Security Act. Income from such sources in excess of the maximum amount of social security is to be included as net income for the purposes of determining eligibility.

The social security maximum amount for tax year 2023 is **\$87,048** which amount may be used when determining eligibility of an applicant and spouse seeking the elderly homestead exemptions for tax year 2023.

<https://www.ssa.gov/news/press/factsheets/colafacts2023.pdf>

If you have any questions regarding this matter, please do not hesitate to contact our office.



Economic News Release



Table 1. Consumer Price Index for All Urban Consumers (CPI-U): U. S. city average, by expenditure category

Table 1. Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, by expenditure category, April 2023
[1982-84=100, unless otherwise noted]

Expenditure category	Relative importance Mar. 2023	Unadjusted indexes			Unadjusted percent change		Seasonally adjusted percent change		
		Apr. 2022	Mar. 2023	Apr. 2023	Apr. 2022-Apr. 2023	Mar. 2023-Apr. 2023	Jan. 2023-Feb. 2023	Feb. 2023-Mar. 2023	Mar. 2023-Apr. 2023
All items	100.000	289.109	301.836	303.363	4.9	0.5	0.4	0.1	0.4
Food	13.474	298.711	320.863	321.566	7.7	0.2	0.4	0.0	0.0
Food at home	8.663	282.161	301.918	302.328	7.1	0.1	0.3	-0.3	-0.2
Cereals and bakery products	1.174	314.787	353.866	353.742	12.4	0.0	0.3	0.6	0.2
Meats, poultry, fish, and eggs	1.804	310.399	318.306	318.996	2.8	0.2	-0.1	-1.4	-0.3
Dairy and related products	0.804	251.030	271.384	271.102	8.0	-0.1	0.1	-0.1	-0.7
Fruits and vegetables	1.473	339.385	345.814	346.269	2.0	0.1	0.2	-1.3	-0.5
Nonalcoholic beverages and beverage materials	1.051	197.138	216.329	215.833	9.5	-0.2	1.0	0.2	-0.1
Other food at home	2.357	244.282	268.567	269.657	10.4	0.4	0.3	0.4	0.2
Food away from home(1)	4.811	323.559	349.944	351.237	8.6	0.4	0.6	0.6	0.4
Energy	6.908	298.469	279.084	283.352	-5.1	1.5	-0.6	-3.5	0.6
Energy commodities	3.588	372.220	311.160	325.269	-12.6	4.5	0.5	-4.6	2.7
Fuel oil(1)	0.129	482.516	403.040	384.903	-20.2	-4.5	-7.9	-4.0	-4.5
Motor fuel	3.394	365.314	304.575	319.843	-12.4	5.0	0.9	-4.7	2.8
Gasoline (all types)	3.304	362.802	302.673	318.482	-12.2	5.2	1.0	-4.6	3.0
Energy services	3.320	240.865	259.647	255.185	5.9	-1.7	-1.7	-2.3	-1.7
Electricity	2.542	242.778	265.033	263.216	8.4	-0.7	0.5	-0.7	-0.7
Utility (piped) gas service	0.779	230.916	238.182	226.062	-2.1	-5.1	-8.0	-7.1	-4.9
All items less food and energy	79.617	290.846	305.476	306.899	5.5	0.5	0.5	0.4	0.4
Commodities less food and energy commodities	21.344	164.520	166.961	167.833	2.0	0.5	0.0	0.2	0.6
Apparel	2.605	127.126	133.112	131.762	3.6	-1.0	0.8	0.3	0.3
New vehicles	4.286	169.699	178.342	178.892	5.4	0.3	0.2	0.4	-0.2
Used cars and trucks	2.570	206.981	184.997	193.394	-6.6	4.5	-2.8	-0.9	4.4
Medical care commodities(1)	1.457	385.307	398.917	400.755	4.0	0.5	0.1	0.6	0.5
Alcoholic beverages	0.836	271.376	282.588	283.961	4.6	0.5	-0.3	0.1	0.5
Tobacco and smoking products(1)	0.498	1,327.276	1,413.380	1,414.924	6.6	0.1	1.0	0.8	0.1
Services less energy services	58.274	368.565	392.024	393.769	6.8	0.4	0.6	0.4	0.4
Shelter	34.586	348.389	374.971	376.636	8.1	0.4	0.8	0.6	0.4
Rent of primary residence	7.542	362.951	392.910	394.898	8.8	0.5	0.8	0.5	0.6
Owners' equivalent rent of residences(2)	25.437	356.439	383.502	385.366	8.1	0.5	0.7	0.5	0.5
Medical care services	6.470	591.940	595.745	594.346	0.4	-0.2	-0.7	-0.5	-0.1
Physicians' services(1)	1.809	410.830	412.119	411.951	0.3	0.0	-0.5	-0.2	0.0
Hospital services(1)(3)	1.909	374.501	383.420	385.355	2.9	0.5	0.0	-0.4	0.5
Transportation services	5.871	351.985	387.966	390.805	11.0	0.7	1.1	1.4	-0.2

Footnotes

- (1) Not seasonally adjusted.
- (2) Indexes on a December 1982=100 base.
- (3) Indexes on a December 1996=100 base.

Expenditure category	Relative importance Mar. 2023	Unadjusted indexes			Unadjusted percent change		Seasonally adjusted percent change		
		Apr. 2022	Mar. 2023	Apr. 2023	Apr. 2022- Apr. 2023	Mar. 2023- Apr. 2023	Jan. 2023- Feb. 2023	Feb. 2023- Mar. 2023	Mar. 2023- Apr. 2023
Motor vehicle maintenance and repair ⁽¹⁾	1.106	331.735	373.865	375.890	13.3	0.5	0.2	0.3	0.5
Motor vehicle insurance	2.578	592.317	677.445	684.166	15.5	1.0	0.9	1.2	1.4
Airline fares	0.616	297.143	286.814	294.550	-0.9	2.7	6.4	4.0	-2.6

Footnotes

⁽¹⁾ Not seasonally adjusted.

⁽²⁾ Indexes on a December 1982=100 base.

⁽³⁾ Indexes on a December 1996=100 base.

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Last Modified Date: May 10, 2023

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**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

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Rule 560-11-6-.09 Table of Conservation Use Land Values

Rule 560-11-6-.09 Table of Conservation Use Land Values

- (1) For the purpose of prescribing the 2023 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):
 - (a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 985, W2 884, W3 803, W4 736, W5 675, W6 625, W7 586, W8 537, W9 490, A1 1,791, A2 1,693, A3 1,569, A4 1,438, A5 1,296, A6 1,159, A7 1,031, A8 904, A9 773;
 - (b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,334, W2 1,209, W3 1,089, W4 986, W5 908, W6 853, W7 804, W8 738, W9 669, A1 1,962, A2 1,749, A3 1,556, A4 1,374, A5 1,230, A6 1,100, A7 985, A8 894, A9 804;
 - (c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,309, W2 1,139, W3 1,027, W4 986, W5 908, W6 831, W7 699, W8 568, W9 475, A1 1,493, A2 1,358, A3 1,215, A4 1,076, A5 938, A6 846, A7 695, A8 580, A9 490;
 - (d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 963, W2 862, W3 781, W4 716, W5 623, W6 580, W7 504, W8 436, W9 354, A1 1,223, A2 1,096, A3 1,004, A4 897, A5 787, A6 653, A7 566, A8 438, A9 314;
 - (e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 819, W2 759, W3 697, W4 638, W5 575, W6 518, W7 453, W8 392, W9 325, A1 906, A2 788, A3 733, A4 669, A5 597, A6 507, A7 416, A8 328, A9 238;

**RULES
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LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

- (f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 810, W2 744, W3 679, W4 619, W5 552, W6 489, W7 424, W8 357, W9 291, A1 1,028, A2 902, A3 827, A4 759, A5 669, A6 557, A7 453, A8 347, A9 243;
- (g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 868, W2 790, W3 719, W4 645, W5 569, W6 497, W7 424, W8 347, W9 273, A1 1,195, A2 1,083, A3 963, A4 837, A5 717, A6 601, A7 464, A8 351, A9 236;
- (h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 944, W2 855, W3 766, W4 679, W5 590, W6 504, W7 415, W8 328, W9 266, A1 1,209, A2 1,142, A3 1,031, A4 919, A5 807, A6 697, A7 537, A8 436, A9 321;
- (i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 956, W2 862, W3 781, W4 695, W5 603, W6 520, W7 431, W8 344, W9 266, A1 1,119, A2 1,078, A3 968, A4 862, A5 754, A6 645, A7 537, A8 428, A9 321.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.

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**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

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Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

- (1) For the purpose of prescribing the 2023 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):
 - (a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 985, W2 884, W3 803, W4 736, W5 675, W6 625, W7 586, W8 537, W9 490;
 - (b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,334, W2 1,209, W3 1,089, W4 986, W5 908, W6 853, W7 804, W8 738, W9 669;
 - (c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,309, W2 1,139, W3 1,027, W4 986, W5 908, W6 831, W7 699, W8 568, W9 475;
 - (d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 963, W2 862, W3 781, W4 716, W5 623, W6 580, W7 504, W8 436, W9 354;
 - (e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 819, W2 759, W3 697, W4 638, W5 575, W6 518, W7 453, W8 392, W9 325;
 - (f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 810, W2 744, W3 679, W4 619, W5 552, W6 489, W7 424, W8 357, W9 291;

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FOREST LAND PROTECTION**

- (g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 868, W2 790, W3 719, W4 645, W5 569, W6 497, W7 424, W8 347, W9 273;
- (h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 944, W2 855, W3 766, W4 679, W5 590, W6 504, W7 415, W8 328, W9 266;
- (i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 956, W2 862, W3 781, W4 695, W5 603, W6 520, W7 431, W8 344, W9 266.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-269.



Georgia Department of Revenue
4125 Welcome All Road | Atlanta, Georgia 30349

Table of Owner Harvest Timber Value 2023

County	Softwood Pulpwood	Softwood chip-n-saw	Softwood Sawtimber	Softwood Poles	Softwood Posts	Softwood Fuelchips	Hardwood Pulpwood	Hardwood Sawtimber	Hardwood Firewood
APPLING	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
ATKINSON	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BACON	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BAKER	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BALDWIN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BANKS	8.44	18.17	24.00	40.29	14.81	3.41	9.30	43.25	7.97
BARROW	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
BARTOW	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
BEN HILL	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BERRIEN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BIBB	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BLECKLEY	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BRANTLEY	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BROOKS	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BRYAN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BULLOCH	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BURKE	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BUTTS	14.62	24.44	30.75	43.89	26.30	6.07	10.62	43.02	9.10
CALHOUN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
CAMDEN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
CANDLER	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
CARROLL	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
CATOOSA	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
CHARLTON	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
CHATHAM	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
CHATTAHOOCHEE	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
CHATTOOGA	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
CHEROKEE	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
CLARKE	8.59	18.33	24.17	40.38	15.09	3.48	9.34	43.25	8.00
CLAY	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
CLAYTON	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
CLINCH	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
COBB	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
COFFEE	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
COLQUITT	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
COLUMBIA	15.40	25.22	31.59	44.34	27.74	6.41	10.79	43.00	9.24
COOK	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
COWETA	8.99	18.73	24.61	40.61	15.83	3.65	9.42	43.23	8.07
CRAWFORD	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
CRISP	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
DADE	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
DAWSON	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
DECATUR	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
DEKALB	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83



Georgia Department of Revenue
4125 Welcome All Road | Atlanta, Georgia 30349

Table of Owner Harvest Timber Value 2023

County	Softwood Pulpwood	Softwood chip-n-saw	Softwood Sawtimber	Softwood Poles	Softwood Posts	Softwood Fuelchips	Hardwood Pulpwood	Hardwood Sawtimber	Hardwood Firewood
DODGE	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
DOOLY	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
DOUGHERTY	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
DOUGLAS	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
EARLY	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
ECHOLS	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
EFFINGHAM	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
ELBERT	10.45	20.21	26.20	41.46	18.54	4.28	9.73	43.18	8.34
EMANUEL	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
EVANS	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
FANNIN	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
FAYETTE	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
FLOYD	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
FORSYTH	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
FRANKLIN	8.82	18.56	24.43	40.52	15.52	3.58	9.39	43.24	8.04
FULTON	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
GILMER	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
GLASCOCK	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
GLYNN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
GORDON	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
GRADY	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
GREENE	14.62	24.44	30.75	43.89	26.30	6.07	10.62	43.02	9.10
GWINNETT	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
HABERSHAM	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
HALL	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
HANCOCK	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
HARALSON	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
HARRIS	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
HART	9.21	18.95	24.85	40.74	16.24	3.75	9.47	43.22	8.11
HEARD	9.21	18.95	24.85	40.74	16.24	3.75	9.47	43.22	8.11
HENRY	8.44	18.17	24.00	40.29	14.81	3.41	9.30	43.25	7.97
HOUSTON	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
IRWIN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
JACKSON	8.44	18.17	24.00	40.29	14.81	3.41	9.30	43.25	7.97
JASPER	15.40	25.22	31.59	44.34	27.74	6.41	10.79	43.00	9.24
JEFF DAVIS	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
JEFFERSON	16.36	26.20	32.65	44.90	29.54	6.82	10.99	42.96	9.42
JENKINS	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
JOHNSON	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
JONES	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
LAMAR	16.02	25.85	32.27	44.70	28.89	6.67	10.92	42.97	9.36
LANIER	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
LAURENS	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
LEE	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53



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County	Softwood Pulpwood	Softwood chip-n-saw	Softwood Sawtimber	Softwood Poles	Softwood Posts	Softwood Fuelchips	Hardwood Pulpwood	Hardwood Sawtimber	Hardwood Firewood
LIBERTY	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
LINCOLN	14.62	24.44	30.75	43.89	26.30	6.07	10.62	43.02	9.10
LONG	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
LOWNDES	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
LUMPKIN	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
MACON	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
MADISON	12.30	22.09	28.22	42.54	21.99	5.08	10.13	43.11	8.68
MARION	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
MCDUFFIE	12.30	22.09	28.22	42.54	21.99	5.08	10.13	43.11	8.68
MCINTOSH	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
MERIWETHER	15.62	25.45	31.83	44.47	28.15	6.50	10.83	42.99	9.28
MILLER	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
MITCHELL	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
MONROE	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
MONTGOMERY	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
MORGAN	9.98	19.74	25.69	41.19	17.68	4.08	9.63	43.19	8.25
MURRAY	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
MUSCOGEE	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
NEWTON	9.21	18.95	24.85	40.74	16.24	3.75	9.47	43.22	8.11
OCONEE	8.44	18.17	24.00	40.29	14.81	3.41	9.30	43.25	7.97
OGLETHORPE	10.32	20.07	26.05	41.38	18.30	4.22	9.70	43.18	8.32
PAULDING	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
PEACH	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
PICKENS	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
PIERCE	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
PIKE	15.78	25.61	32.01	44.56	28.46	6.57	10.87	42.98	9.32
POLK	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
PULASKI	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
PUTNAM	16.17	26.01	32.44	44.79	29.18	6.74	10.95	42.97	9.39
QUITMAN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
RABUN	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
RANDOLPH	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
RICHMOND	15.78	25.61	32.01	44.56	28.46	6.57	10.87	42.98	9.32
ROCKDALE	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
SCHLEY	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
SCREVEN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
SEMINOLE	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
SPALDING	10.32	20.07	26.05	41.38	18.30	4.22	9.70	43.18	8.32
STEPHENS	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
STEWART	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
SUMTER	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
TALBOT	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
TALIAFERRO	15.40	25.22	31.59	44.34	27.74	6.41	10.79	43.00	9.24
TATTNALL	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53



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TAYLOR	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
TELFAIR	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
TERRELL	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
THOMAS	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
TIFT	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
TOOMBS	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
TOWNS	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
TREUTLEN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
TROUP	14.62	24.44	30.75	43.89	26.30	6.07	10.62	43.02	9.10
TURNER	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
TWIGGS	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
UNION	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
UPSON	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
WALKER	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
WALTON	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
WARE	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
WARREN	16.17	26.01	32.44	44.79	29.18	6.74	10.95	42.97	9.39
WASHINGTON	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
WAYNE	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
WEBSTER	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
WHEELER	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
WHITE	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
WHITFIELD	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
WILCOX	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
WILKES	14.62	24.44	30.75	43.89	26.30	6.07	10.62	43.02	9.10
WILKINSON	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
WORTH	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53