

C. Sam Thomas, P.C.



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From: Fitzgibbon, David [<mailto:David.Fitzgibbon@fultoncountyga.gov>]
Sent: Tuesday, March 15, 2016 2:38 PM
To: Harris, Tom; Sam Thomas
Cc: Davis, Jacqueline D.; Anderson, Dick; Perkins-Hooker, Patrise; Pinkney, Dewayne; Zayac, Sandra Z.; Horne, Lewis C. <Lewis.Horne@AGG.com> (Lewis.Horne@AGG.com); Al Nash (anash@dafc.us); brandi hunter; Dillon Fries; Frank Lewandowski; Gayle Barnett (egaylebarnett@bellsouth.net); Salma Ahmed
Subject: RE: Avalon Development - Valuation under MOA

Mr. Harris,

As mentioned in our telephone conversation on February 25th I asked our County Attorney to give us an opinion regarding our valuation of the Avalon project, a Fulton County Development Authority project located in the City of Alpharetta.

The issue raised was if the Fulton County Board of Assessors had properly valued the property in question without the buildings being valued at 100% complete since a final Certificate of Occupancy had not been issued prior to January 1, 2015.

The County Attorney has issued an opinion that we are in compliance with all procedures and laws and that the MOA expressly states that the occupancy is determined by the BOA, and that standard procedures as well as Georgia Law requires assessment as of January 1st of the applicable year. We therefore again state that we have properly valued the project and that the final C of O was not issued prior to January 1, 2015 and therefore the final date of completion was indeed after the legal valuation date of January 1, 2015.

The opinion issued by the county attorney is Attorney-Client Privileged Communication and I cannot share that document with you, but you may wish to contact the County Attorney's office for any clarification or questions.

I appreciate your patience in this matter and hope we have fully addressed your concerns and answered all your questions.

David

David W Fitzgibbon

Chief Appraiser
235 Peachtree Street, NE,
North Tower, Suite 1400
Atlanta, Georgia 30303
404-612-6402
david.fitzgibbon@fultoncountyga.gov

WE HAVE MOVED

The Assessors' Office has moved to a new location!!!!

We are now located at 235 Peachtree Street NE
North Tower, Suite 1400
Phone numbers and email addresses remain the same

PLEASE NOTE THAT WE HAVE RETAINED HOMESTEAD OFFICES AT 141 PRYOR STREET FOR THE CONVENIENCE OF CITIZENS

From: Harris, Tom [<mailto:tharris@alpharetta.ga.us>]
Sent: Thursday, February 25, 2016 11:10 AM
To: Davis, Jacqueline D.; Fitzgibbon, David
Cc: Broden, Curtis; Thomas, Sam (Attorney)
Subject: RE: Avalon Development - Valuation under MOA

Thanks.

I will be at our City Attorney's office (Sam Thomas) for another matter and he probably needs to join as well.

The number we can be reached is 678-338-3904.

Thanks.

Tom

THOMAS G. HARRIS, CPA
DIRECTOR OF FINANCE

From: Davis, Jacqueline D. [<mailto:JacquelineD.Davis@fultoncountyga.gov>]
Sent: Thursday, February 25, 2016 9:54 AM
To: Harris, Tom; Fitzgibbon, David
Cc: Broden, Curtis
Subject: RE: Avalon Development - Valuation under MOA

Mr. Harris,

I will have Mr. Fitzgibbon call you at 3:30p.m. today. Please provide a contact number.

Thank you,

Jacqueline Davis

Jacqueline Davis, Administrative Coordinator to the
Chief Appraiser David Fitzgibbon
Fulton County Board of Assessors
Office: 404-612-6498
Fax: 404-893-6781
JacquelineD.Davis@fultoncountyga.gov

From: Harris, Tom [<mailto:tharris@alpharetta.ga.us>]
Sent: Thursday, February 25, 2016 9:41 AM
To: Fitzgibbon, David
Cc: Broden, Curtis; Davis, Jacqueline D.
Subject: Re: Avalon Development - Valuation under MOA

Is 3:30 good

On Feb 25, 2016, at 9:35 AM, Fitzgibbon, David <David.Fitzgibbon@fultoncountyga.gov> wrote:

Mr. Harris,

I would be glad to discuss this with you however I cannot be available until later this afternoon. Our Board of Assessors meeting is today but should be finished by 3:00. Would that time be convenient for you?

David

From: Harris, Tom [<mailto:tharris@alpharetta.ga.us>]
Sent: Thursday, February 25, 2016 9:18 AM
To: Fitzgibbon, David
Cc: Broden, Curtis
Subject: Avalon Development - Valuation under MOA

Mr. Fitzgibbon

Last week we became aware that the BOA had reduced the valuation of the Avalon project (a Fulton County Development Authority Abatement Bond Project) in Alpharetta. This will, if accurate, result in a loss of revenues to the City of \$370,000. I spoke with Curtis Broden, BOA, who said that this property

was appealed and since a CO had not been issued by Jan. 1, 2015 the property improvements could not go on the digest. I informed him that we need to discuss more as this project was opened (and therefore occupied per the MOA) in October of 2014 and it should go on the digest.

I would like to discuss this matter with you today, preferably this morning.

Can we set up a time to discuss on the phone? How about 11:00 am?

Thank you for your consideration.

Tom

<image001.jpg>