

Professional Qualifications

Kenneth Voss, MAI, SRA, AI-GRS, CAE

Experience

Mr. Voss is the Principal of Kenneth Voss & Associates, LLC, in Atlanta, Georgia, a company specializing in market analyses and appraisals of real property. KVA engages in appraising, consulting, and market analysis within the commercial real estate industry since 2001. Experience includes valuation and market analyses relative to various commercial-type properties, including, but not limited to, apartments, condominiums, shopping centers, hotels, motels, land use developments, office buildings, special-use properties, and retail/service facilities. Prior to opening his own appraisal practice, Mr. Voss was associated with Hoffert & Associates, Southfield, Michigan, and a former Vice President with Tennenbaum & Associates, Kansas City, Missouri. Mr. Voss is also an independent contractor with Team Consulting. Mr. Voss has spent over 40-years in county and state government, tax consulting and independent appraisal work. Mr. Voss has consulted with various taxing jurisdictions on complex properties and valuation issues.

Professional Designations and Certifications

MAI Appraisal Institute Professional Designation

SRA Appraisal Institute Professional Designation

AI-GRS Appraisal Institute Professional Designation

CAE International Association of Assessing Officers Professional Designation

Senior National Instructor, IAAO Courses 101, 102, 112, 201, various seminars and workshops

Commonwealth of Virginia: Appraisal Pre-License Education Instructor Certification

Licensed Certified General Real Estate Appraiser: Georgia

Georgia Department of Revenue, Appraiser IV Certification

Certified Hearing Officer, State of Georgia

Author and Lecturer

"Highest and Best Use," National Association of Review Appraisers, 1989

Mr. Voss served as a moderator and speaker at various Annual Conferences and seminars hosted by the International Association of Assessing Officers, State Judges Association, Georgia Association of Assessing Officials, ABA/IPT Advanced Tax Seminar, and other appraisal organizations

IAAO: Setting the Record Straight on Fee Simple, 2019

Education

Bachelor of Arts, East Carolina University, Greenville, North Carolina

Master of Arts, Lindenwood College, St. Charles, Missouri; emphasis in Real Estate

Various real estate courses offered by the Appraisal Institute and other appraisal organizations including Highest and Best Use Analysis, Standards of Professional Appraisal Practice, Advanced Income Capitalization, and Advanced Applications. Various valuation/evaluation seminars and courses completed under the Appraisal Institute and International Association of Assessing Officers.

Professional Organizations

Appraisal Institute (AI)

Atlanta Chapter, Appraisal Institute

International Association of Assessing Officers (IAAO)

Georgia Association of Assessing Officials (GAAO)

Marine Corps Reserve Officers Association (MCROA)

Associate Member, CCIM

Kenneth Voss & Associates, LLC

Professional Qualifications

PROPERTY TYPES APPRAISED

Lodging Facilities:	Limited Service: Hampton Inn, Holiday Inn Express, Full Service: Hilton, Holiday Inn Crown Plaza, Ritz-Carlton, Marriott Full Service Resorts: Hawaiian Village (Hawaii), Morning Star (USVI)
Large Industrial Complexes:	Alcoa Aluminum, Alcoa, Tennessee (1,000,000/SF +) Engelhard Kaolin Plants, Irwin, Georgia (300 improvements) Boeing Aircraft, Mesa, Arizona Hughes Electronics, Mesa, Arizona Honeywell International, Phoenix, Arizona Catepillar, Griffin, Georgia
Anchor Department Stores:	Dillard's, Atlanta, Georgia Dillard's, Douglasville, Georgia Macy's, Duluth, Georgia Macy's, Clayton, Georgia
Retail Stores:	CVS Eckerd Walmart Convenience Stores Medical Offices
Warehouse, Distribution:	Goodyear, McDonough, Georgia (1,000,000/SF +) Walmart, North and South Carolina Dollar General, Alachua, Florida Mars Candies, Marietta, Georgia
Land:	Subdivision Analysis for development Timber land and large land tracts Conservation easements Agricultural
Special Use:	Ethanol Plants Landfills Assisted Living Facilities (LIHTC Section 42 and 515) Paper Mills Michigan Bell Telephone, Upper Peninsula, Michigan (121 sites) Hospitals Kaolin Clay Mining and Processing Plants Silver Mountain Ski Resort-Mix Use Facility Lake Lanier Island Recreation Complex
Uniformity Analysis	Bexar County, Texas Fulton County, Georgia

Professional Qualifications

Personal Property:	McDuffie County, Thomas County, Washington County, Georgia Bexar County Texas BASF Machinery & Equipment, Wilkerson County, Georgia Claxon Manufacturing, City of St. Louis, Missouri Various manufacturing properties, St. Charles County, Missouri Reviewed Business Personal Property depreciation tables
Review Appraiser:	Shopping Centers Multi-family Complexes (Apartments) Land tracts (Subdivision) Assisted Living Facilities A variety of commercial and industrial properties Litigation Support for various Georgia Counties
Consulting:	Marshall Valuation Services, reviewing Cost Approach techniques and Power Point presentation to large based clientele; Marshall Valuation Services/CoreLogic Commercial Cost Approach

COURT QUALIFICATIONS

Hearing Officer:	Georgia Counties: Baldwin, Bartow, Ben Hill, Bibb, Chatham, Clark, Clayton, Cobb, Colquitt, Crisp, Dawson, DeKalb, Douglas, Fannin, Forsyth, Fulton, Gilmer, Gordon, Greene, Gwinnett, Hancock, Hart, Jeff Davis, McDuffie, McIntosh, Monroe, Muscogee, Oconee, Paulding, Pickens, Richmond, Spalding, Tift, Union, Walker, Washington, Whitfield
Arbitration:	Georgia Counties: DeKalb, McIntosh
Expert Witness:	United States Virgin Islands Idaho State Board of Equalization Indiana State of Board of Tax Appeals, Elkhart County Idaho State Board of Equalization Tennessee State Board of Equalization Board of Tax Appeals, Kansas (BOTA) Missouri State Tax Commission Property Assessment Appeals Board, Iowa (PAAB) District Court, 14 th Judicial District, State of Oklahoma District Court, Shoshone County, Idaho Georgia Superior Court Georgia Counties: DeKalb, Douglas, Ebert, Gwinnett, Henry, McDuffie, Spalding, Washington, Wilkinson, Wayne

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