



# Hall County Government

BOARD OF COMMISSIONERS

August 25, 2023

POST OFFICE DRAWER 1435  
GAINESVILLE, GA 30503

t: 770.535.8288

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Department of Audits and Accounts  
Sales Ratio Division  
Lee Thomas, Director  
270 Washington Street, S.W.  
Atlanta, GA 30334-8400

Dear Mr. Thomas:

This letter is in regards to the 2022 Hall County Sales Ratio Study dated August 9, 2023 issued by the State Auditor's Office. The preliminary results of this 2022 study state that Hall County's Public Utility Equalization Ratio Calculation is 35.48%, which is below the 38% required to be able to assess Public Utilities at 40%. These results would have the effect of requiring Hall County to compute the Public Utility Property Valuations at an assessed ratio value of less than 40%, thus reducing potential property tax revenue.

After conducting an internal review, the Tax Assessor's Office has determined that the data used for the testing by the State Auditor's Office includes non-arm's length sales. These sales include properties where new construction was partially complete, parcels with 299 (c) treatment, lots with statutory absorption rates, SB 346 treatment, and sales between related parties. Additionally, we determined that the time adjustment given by the State Auditor's Office does not accurately represent market conditions at the time of the study in Hall County.

Based on these findings, the Hall County Board of Commissioners and the Hall County School Board are formally requesting an appeal, on the basis of questioning the correctness of the Public Utility Equalization Ratio Calculation per the results of the 2022 Hall County Sales Ratio, dated August 9, 2023.

We appreciate the willingness of the State Auditor's Office to consider this appeal, and look forward to the results of the updated Ratio Study using accurate sales data and consideration for adjustment for time.

Respectfully yours,

Richard Higgins  
Chairman, Hall County Board of Commissioners

cc: Nath Morris, Chairman – Hall County Board of Education  
Jeremy Williams, Gainesville City Schools  
Sam Couvillon, City of Gainesville  
Ed Asbridge, City of Flowery Branch  
Lamar Scroggs, City of Oakwood  
Phillip Beard, City of Buford Schools