

STATE OF GEORGIA

COUNTY OF HALL

RESOLUTION

WHEREAS, Hall County is in receipt of a 2022 Hall County Sales Ratio Study dated August 9, 2023 issued by the Georgia Department of Audits & Accounts (DOAA); and

WHEREAS, the 2022 study provides that Hall County's public utility equalization ratio calculation is 35.48 percent, which is below the 38 percent required to be able to assess public utilities at 40 percent; and

WHEREAS, the Hall County Tax Assessor's Office has conducted an internal review and has determined that the data used for testing by DOAA included some non-arm's length sales; and

WHEREAS, the Hall County Tax Assessor's Office has also determined that the time adjustment used by DOAA does not accurately represent market conditions at the time of the study for Hall County; and

WHEREAS, in order to appeal the DOAA's 2022 Hall County Sales Ratio Study, the Chairman of the Hall County Board of Commissioners will need to timely execute an audit appeal letter.

NOW THEREFORE, the Hall County Board of Commissioners hereby appeals the State Auditor's Office's (DOAA's) 2022 Hall County Sales Ratio Study. This appeal questions the correctness of the 2022 Hall County Sales Ratio Study pursuant to the Official Code of Georgia Annotated Title 48, Chapter 5. Hall County is aggrieved and hereby refers the question of the correctness of the current equalized adjusted property tax digest of Hall County to the Georgia State Auditor.

The Hall County Board of Commissioners hereby authorizes the Chairman of the Hall County Board of Commissioners to execute a letter to the Georgia Department of Audits and Accounts (DOAA) appealing the results of the 2022 Hall County Sales Ratio Study. The Board further authorizes the Chairman to execute any and all additional documents necessary to effectuate and pursue this appeal.

This _____ day of August, 2023.

**HALL COUNTY BOARD OF
COMMISSIONERS**

Chairman, Richard Higgins

ATTEST:

Jennifer Rivera, County Clerk

APPROVED AS TO FORM:

William J. Linkous III, County Attorney