



AGENDA ITEM

Consent Agenda

REPORT TO: Work Session (10/07/24)

REPORT TO: Voting Meeting (10/10/24)

ITEM NO: 522/2024

SUBJECT: Approve the 2023 personal property refund in the amount of \$128,552.92 for overpayment of taxes regarding property located at 2125 Candler Road, Gainesville, GA to Cottrell Properties, LP.

Meetings:

Work Session Date: 10/07/24

Voting Meeting Date: 10/10/24

Executive Summary:

Presenter: SW

Recommendation:
Approve

Purpose of Request:

History:

Previously the refund request of \$128,552.92 was approved by the BOC on 6/27/2024 and is correct.

However, when the BTA staff submitted the account correction order (ACO) to the Office of the Tax Commissioner (OTC), the OTC calculated the refund to be a different amount, \$115,693.57.

The BTA staff reviewed the OTC re-calculation and confirmed the OTC calculation of \$115,693.57 to be correct based on the ACO submitted. NOTE: BTA staff, while correctly reviewing the re-calculation of the refund based on the ACO submitted, did not review the actual ACO submitted as a part of reconciliation (key point). Review of the account correction order was not a part of the BTA staff review.

Approve the 2023 personal property refund in the amount of \$128,552.92 for overpayment of taxes regarding property located at 2125 Candler Road, Gainesville, GA to Cottrell Properties, LP.

Therefore, a revised refund amount was brought back to the BOC for approval 8/8/2024. The amount of \$115,693.57 was approved by the BOC.

Why we are back: When calculating the second ACO (Account Correction Order) back to the OTC office for re-processing of the re-calculated refund, BTA staff discovers that the original refund amount of \$128,552.92 is in fact correct as originally approved. It was determined and reconciled between 1.) Personal Property Manager, 2.) Deputy Chief Appraiser, 3.) Chief Appraiser & 4.) Cottrell representative that supplied the paperwork submitted to process the original refund was wrong. Staff simply mis-calculated the account correction order for the \$128,552.92 refund thus causing a calculation of \$115,693.59 instead of \$128,552.92. Therefore, after BTA staff (3) and Cottrell representative (1) reconciled the correct calculations it was determined that the original refund amount of \$128,552.92 is correct.

Facts and Issues:

Original refund amount of \$128,552.92 is based on a comparison of Cottrell's 2023 Business Personal Property report to the amended 2023 Business Personal Property report.

The incorrect refund amount of \$115,693.57 was calculated based on a comparison of the original 2023 Business Personal Property report to the 2024 Business Personal Property report rather than the 2023 amended report.

Options:

Funding Requested

\$ 128,552.92

Are funds within current budget?

No

Source of Funds

General Fund

Does the action involve a Resolution, Ordinance, Contract, Agreement, etc.?

No

Has it been reviewed by the County Attorney?

Yes

Is there a deadline for this item?

2024-09-24

Approvals:

Submit	Approve	Budget	Finance
RW	RW	JM	TS
Attorney	Administration	Clerk	
WLI	CR	JR	

Attachments:

Financial Supplement
Timeline of Events



**HALL COUNTY BOARD OF COMMISSIONERS
FINANCIAL SUPPLEMENT REPORT**

AGENDA ITEM 522/2024

Funds Requested: \$ 128,552.92

Request Budgeted: No

Proposed Source of Funding:

Budget Transfer Requested:

General Fund

No

Funding Source Items:

Fiscal Year	Fund	Division	Account	Amount
2025	100-GENERAL FUND		311100-REAL PROPERTYâ€CURRENT	\$128,552.92

Budget Transfer Items:

Additional Information/Comments:

Contact for Questions:

Phone: