



AGENDA ITEM

Consent Agenda

REPORT TO: Work Session (02/10/25)

REPORT TO: Voting Meeting (02/13/25)

ITEM NO: 60/2025

SUBJECT: Approve the 2022, 2023 and 2024 personal property refund in the amount of \$4,822.67 for overpayment of taxes regarding property located at 4574 J M Turk Road, Flowery Branch, GA to James Troy Phillips.

Meetings:

Work Session Date: 02/10/25

Voting Meeting Date: 02/13/25

Executive Summary:

Presenter: SW
Recommendation:
Approve

Purpose of Request:
Approve the 2022, 2023 and 2024 personal property refund in the amount of \$4,822.67 for overpayment of taxes regarding property located at 4574 J M Turk Road, Flowery Branch, GA to James Troy Phillips.

History:

Facts and Issues:

Options:

The subject is a mobile home which previously had an override value placed on the improvement of \$58,710. This override value had been in place as far back as 2003, which is as far back as our electronic records go. A part of the real estate audit process is to investigate and review override values. The idea is that values should only be overridden in special circumstances and not commonplace. Therefore, we review these occurrences as often as needed. The property was reviewed onsite and the override removed, and improvement valued as a stick-built house for tax year 2022. The mobile home has a permanent foundation (crawl space) and upon a limited visual inspection looks similar to a modest stick built home. Assessment notices were sent to the property owner to which there was no appeal. The improvement (mobile home) was visible from the road, however due to a locked gate, access was restricted. The appraiser estimated accurately the measurements of the home and valued the improvement as a site-built home.

On November 21, 2024, the property was re-inspected, access granted and confirmed to be a double-wide mobile home. (see pictures) Subsequently, the dwelling house was recalculated resulting in a significantly lower value thus resulting in a refund for tax years 2022, 2023 & 2024 of \$4,822.67.

Funding Requested	\$ 4,822.67
Are funds within current budget?	Yes
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?	

Approvals:

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

Attachments:

Financial Supplement
Phillips Refund docs



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

AGENDA ITEM 60/2025

Funds Requested: \$ 4,822.67

Request Budgeted: Yes

Proposed Source of Funding:

Budget Transfer Requested:

General Fund

No

Funding Source Items:

Fiscal Year	Fund	Division	Account	Amount
2025	100-GENERAL FUND	0000 - NOT APPLICABLE	311100-REAL PROPERTYâ€CURRENT	\$4,822.67

Budget Transfer Items:

Additional Information/Comments:

Contact for Questions:

Phone: