



## AGENDA ITEM

### Tax Assessors

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**REPORT TO:** Special Called Meeting (02/20/25)

**ITEM NO:** 99/2025

**SUBJECT:** Discussion regarding an appeal filed by the Board of Tax Assessors to the Superior Court of Hall County regarding 197 single family rental parcels located on McEver Road; authorization for the Chairman and Board of Commissioners to sign any and all documents in relation to such appeal.

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#### Meetings:

**Work Session Date:**

**Voting Meeting Date:** 02/20/25

#### Executive Summary:

**Presenter:**

SW

**Recommendation:**

n/a

#### Purpose of Request:

Discussion regarding an appeal filed by the Board of Tax Assessors to the Superior Court of Hall County regarding 197 single family rental parcels located on McEver Road; authorization for the Chairman and Board of Commissioners to sign any and all documents in relation to such appeal.

#### History:

#### Facts and Issues:

#### Options:

On February 13, 2025, the Board of Commissioners was notified of the Board of Tax Assessors intent to proceed with an appeal to the Superior Court of Hall County regarding a property located on McEver Road which consists of 197 single family rental homes.

On January 15, 2025, the Board of Assessors' Hearing Officer Russell Phillips heard an appeal for 197 residential parcels, as a single value. The total value presented by the County was \$92,630,000. The decision by the Hearing Officer was \$83,690,100. The Board of Assessors believes the 2024 Hearing Officer's value of \$83,690,100 is unreasonable and has filed an appeal to the Superior Court of Hall County.

Allow or prohibit appeal (pursuant to OCGA 48-5-311(g)(1).

Per OCGA 48-5-311(g)(1), "A county board of tax assessors shall not appeal a decision of the county board of equalization, arbitrator, or hearing officer, as applicable, changing an assessment by 20 percent or less unless the board of tax assessors gives the county governing authority a written notice of its intention to appeal, and, within ten days of receipt of the notice, the county governing authority by majority vote does not prohibit the appeal."

**Funding Requested** \$ 0.00  
**Are funds within current budget?** No  
**Source of Funds**  
**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?** 2025-02-23

**Approvals:**

Approve	Attorney	Administration	Clerk
JR	WLI	CR	JR

**Attachments:**

Appeal Letter to BOC  
 Public Notice