

STATE OF GEORGIA
COUNTY OF HALL

**A RESOLUTION OF THE HALL COUNTY BOARD OF COMMISSIONERS
EXPRESSING SUPPORT FOR THE HALL COUNTY TAX COMMISSIONER,
REQUESTING GOOD FAITH COOPERATION BY THE BOARD OF ASSESSORS IN
ADDRESSING AN ILLEGITIMATE HOMESTEAD EXEMPTION APPLICATION
FILED ON BEHALF OF THE TAX COMMISSIONER EDEN, AND FOR OTHER
RELATED PURPOSES**

WHEREAS, it appears that on November 4, 2023, an unidentified individual using the Hall County Qpublic online portal submitted an unauthorized homestead exemption application to the Hall County Assessors' office on property at 3538 SW Black Cherry Pt. belonging to Hall County Tax Commissioner Darla Eden;

WHEREAS, Tax Commissioner Eden did not become aware of this application until on or about February 28, 2024;

WHEREAS, on or about February 28, 2024, Eden was alerted to the existence of an Open Records Act request by someone named "George Diaz," seeking documents regarding homestead applications for Tax Commissioner Eden;

WHEREAS, on February 29, 2024, upon learning of the pending Open Records Act request, Tax Commissioner Eden met with the Hall County Chief Assessor regarding the homestead application for 3538 SW Black Cherry Pt. At that meeting Eden disavowed the legitimacy of the application and requested that processing of the application be halted;

WHEREAS, on March 6, 2024, following the advice of the County Attorney, Eden delivered written correspondence to the Chief Assessor again reconfirming the illegitimacy of the homestead application and asking that processing be immediately halted;

WHEREAS, despite Eden's repeated repudiations of the application, the Hall County Board of Assessors placed the illegitimate homestead application on the Assessors' March 6, 2024 meeting agenda for consideration;

WHEREAS, at the March 6, 2024 Board of Assessors' meeting, rather than withdrawing the application from the agenda (as the owner of the subject property had disavowed it) the Board of Assessors, instead, formally denied the application thereby triggering a "Homestead Exemption Denied" notation to be permanently affixed to Eden's tax assessment notice at her 3538 SW Black Cherry Pt property;

WHEREAS, despite Tax Commissioner Eden repeatedly disavowing the legitimacy of the application – the Board of Assessors did not commence an inquiry as to *who* tendered the improper application;

WHEREAS, despite Tax Commissioner Eden repeatedly disavowing the legitimacy of the

application – the Board of Assessors did not commence an inquiry as to *why* this illegitimate homestead application was not processed for weeks of receipt (Hall County homestead applications are placed on a Board of Assessors agenda within weeks of receipt; the application for 3538 SW Black Cherry Pt. sat in the Assessors’ office for four months);

WHEREAS, despite Tax Commissioner Eden repeatedly disavowing the legitimacy of the application – the Board of Assessors has repeatedly refused to remove the “Homestead Exemption Denied” notation from Tax Commissioner Eden’s 3538 SW Black Cherry Pt.;

WHEREAS, on or about June 5, 2024, Tax Commissioner Eden requested that the Hall County Sheriff investigate to determine who had tendered the illegitimate homestead application;

WHEREAS, the Sheriff’s Office conducted an investigation;

WHEREAS, in the Sheriff Office’s report, it noted that “*anyone may have gone into the portal and filed a homestead exemption if they had the required information;*”

WHEREAS, the Sheriff’s Office utilized an IP address provided by Schneider Geospatial to locate the subscriber of the account that tendered the application, with the Sheriff’s Office ultimately concluding that there was “*no subscriber information available;*”

WHEREAS, the Hall County Board of Commissioners (“Board”) is extremely concerned as to the underlying facts of this matter, the chronology, and the inability of the Tax Commissioner to receive relief from the Board of Assessors;

WHEREAS, the Board is troubled as to why the Board of Assessors believed it necessary to take formal action regarding this application – when the owner of the subject property had repeatedly disavowed it;

WHEREAS, the Board is troubled that by taking formal action on the application (rather than withdrawing it) the Board of Assessors has assigned legitimacy to the application – rather than honoring the repeated declaration of the property owner that the application was illegitimate; and,

WHEREAS, the Board is troubled as to why the Board of Assessors has repeatedly refused to cooperate with the Tax Commissioner to resolve this issue.

NOW THEREFORE BE IT RESOLVED BY THE HALL COUNTY BOARD OF COMMISSIONERS AS FOLLOWS:

1. The Board wishes to express its support for Tax Commissioner Eden and commend her for her outstanding public service, unwavering dedication, and continued efforts in serving the citizens, residents, and taxpayers of Hall County, Georgia;
2. The Board hereby expresses its ongoing concern regarding the matters outlined in the Preamble;

3. The Board hereby requests that the Hall County Board of Assessors work in good faith with Tax Commissioner Eden to take appropriate action to cause the removal of the “Homestead Exemption Denied” from the tax assessment notice for the 3538 SW Black Cherry Pt. property;
4. Public records are supposed to speak the truth. The notation “Homestead Exemption Denied” implies there was a legitimate homestead application tendered for that property in the first instance. As there was not, the notation is incorrect, misleading, and undermines the functioning of the Tax Commissioner’s office;
5. The Board of Commissioners hereby respectfully requests the Board of Assessors place this matter on the next Board of Assessors agenda and take formal action to remove the notation, to include an explanation as to why the notation is subject to removal; and,
6. In the event this matter is not fully and finally resolved within fourteen (14) days from the date of this Resolution, Hall County management staff and the County Attorney are hereby authorized and directed to retain a third-party investigator to commence a formal inquiry into all aspects of the fact pattern set forth in this Resolution. Should this investigation be required, the Board directs that the investigation be concluded with a findings of fact and conclusions returned to the Board by no later than July 22, 2025.

SO RESOLVED, this _____ day of _____, 2025.

By: _____
David Gibbs, Chairman

ATTEST:

Jennifer Rivera, County Clerk

(SEAL)