

2023 Refund Request

Personal Property account 342361

Willys Countertops

2335 Monroe Dr

Gainesville GA 30507

Willys Countertops was picked up for Business Personal Property in 2022 from a business license. In 2023 a reporting form was mailed but was not returned to us filled out so an estimated value of \$20,000 was placed on the business to cover assets and inventory. An assessment notice was mailed and no appeal was filed. Taxpayer paid the bill on 04/01/2025 and emailed the request for refund on 04/02/2025 stating the business closed on 01/31/2023.

We are recommending that the request be sent to the BOC for denial of the refund due to the taxpayer stating the business closed after the date of assessment of 1/1/2023.

Attached is the written request for the refund, the tax commissioners estimate of the refund if the request was valid, and the code showing date of assessment.

Archived: Monday, May 12, 2025 2:56:11 PM

Subject: FW: Willys countertops

Importance: Normal

Sensitivity: None

From: Clarissa Flores (Tax Assessors) <cflores@hallcounty.org>

Sent: Wednesday, April 2, 2025 3:19 PM

To: Rebecca Rainey (Tax Assessors) <rrainey@hallcounty.org>; willysmechanical@gmail.com

Cc: Christopher L. Daugherty <cldaugherty@hallcounty.org>

Subject: FW: Willys countertops

Importance: High

Good afternoon Mr. Quinteros,

We have received your request and I am forwarding your email to our manager Rebecca Rainey as she handles the refund request.

Rebecca,

Please see Refund request per taxpayer closed business in 2023.

Kindly,

Clarissa Flores

Hall County Board of Assessors

Personal Property Admin Coordinator

Direct: 770-297-2668

Office: 770-531-6749

cflores@hallcounty.org

[Hall County Government](http://HallCountyGovernment.com)



From: Christopher L. Daugherty

Sent: Wednesday, April 2, 2025 3:03 PM

To: personal.property

Subject: FW: Willys countertops

Luke Daugherty

Hall County Board of Assessors
Personal Property Auditor
Direct: 770-531-6750
Office: 770-531-6749
cldaugherty@hallcounty.org
[Hall County Government](http://HallCountyGovernment.com)



From: Willysmechanical <willysmechanical@gmail.com>
Sent: Wednesday, April 2, 2025 2:53 PM
To: Christopher L. Daugherty <cldaugherty@hallcounty.org>
Subject: Willys countertops

You don't often get email from willysmechanical@gmail.com. [Learn why this is important](#)

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon my name is Willy Quinteros and I went to the hall county commissioner office to pay for my business taxes wish is Willy's mechanical but they charge me for Willy's countertops which that was my business but I closed on 01/31/23 I would like to know if I can get a refund for this

Thanks

WILLYS MECHANICAL LLC
Ducts & Equipment Installations
Office: (470) 824-7909
Cell: (678) 414-5403
Willysmechanical@gmail.com
2335 Monroe dr Gainesville Ga 30507

HALL COUNTY BOARD OF ASSESSORS
PO BOX 1780
GAINESVILLE GA 30503-1780
770-531-6749
RETURN SERVICE REQUESTED

PT-306 (revised Jan 2016)

9812PPNA 5/8/23 K

13452115 9812-PNA 39 3 3 3



WILLYS MECHANICAL LLC
2335 MONROE DR
GAINESVILLE GA 30507-7344



Official Tax Matter -2023 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date: May 12, 2023

Last date to file a written appeal: June 26, 2023

***** This is not a tax bill - Do not send payment *****

County property records are available online at: qpublic.net/ga/hall

The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in **BOX 'B'** of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <https://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at PO Box 1780 Gainesville Ga 30503 and which may be contacted by telephone at: (770) 531-6749. **Your staff contacts are CHER MELENDEZ and ADAM MONFORTON.**

Additional information on the appeal process may be obtained at <https://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
342361	15032F000023B	0.00	01		
Property Description	WILLYS COUNTERTOPS				
Property Address	2335 MONROE DR				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% Appraised Value	0	0	20,000		0
40% Assessed Value	0	0	8,000		0

REASONS FOR ASSESSMENT NOTICE

C2 -New Machinery and Equipment added.
NA -New Account No Return Filed 10% Penalty Applied

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be **more or less** than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable Value	Previous Millage	Estimated Tax
NET COUNTY 120	0	0	8,000	0.004141	33.13
SCHOOL140	0	0	8,000	0.015990	127.92
NET UNINC FIRE 160	0	0	8,000	0.002650	21.20
PENALTY ON	0	0	8,000	0.025721	20.58
EMERGENCY	0	0	8,000	0.000571	4.57
DEVELOPMENT	0	0	8,000	0.001005	8.04
PARKS & LEISURE	0	0	8,000	0.000364	2.91
SCHOOL BOND 145	0	0	8,000	0.001000	8.00

Total Estimated Tax

226.35

2023 Property Tax Statement

Darla Eden CPA TAX COMMISSIONER
Richard Steele CHIEF DEPUTY TAX COMMISSIONER

www.hallcountytax.org
propertytax@hallcounty.org
Phone: 770.531.6950
Text: 833.602.8497
PO Box 1579 • Gainesville GA 30503

PROPERTY OWNER(S)	MAP CODE	DISTRICT	ACREAGE	EXEMPTIONS	TAX BILL #
WILLYS MECHANICAL LLC	P342361	1	0		2023-123409
	UNINCORPORATED				
	LEGAL DESCRIPTION: WILLYS COUNTERTOPS				
	LOCATION	BUILDING *	LAND VALUE =	FAIR MARKET VALUE x 40% =	ASSESSED VALUE
	2335 MONROE DR	0	0	20,000	8,000

TAXING ENTITY	ASSESSED - VALUE	LESS = EXEMPTIONS	TAXABLE x VALUE	MILLAGE = RATE	GROSS - TAX	CREDITS =	NET TAX
STATE	8000	0	8000	0	0.00	0.00	0.00
GROSS COUNTY M&O	8000	0	8000	6.009	48.07	0.00	27.52
SALES TAX CREDIT	0	0	8000	-2.569	0.00	-20.55	0.00
SCHOOL M&O	8000	0	8000	15.64	125.12	0.00	125.12
SCHOOL BOND	8000	0	8000	1	8.00	0.00	8.00
GROSS UNINC FIRE	8000	0	8000	3.887	31.10	0.00	21.20
INSURANCE PREMIUM CREDIT	0	0	8000	-1.237	0.00	-9.90	0.00
EMERGENCY SERVICES	8000	0	8000	0.571	4.57	0.00	4.57
DEVELOPMENT SERVICES	8000	0	8000	1.005	8.04	0.00	8.04
PARKS & LEISURE SERVICES	8000	0	8000	0.364	2.91	0.00	2.91
SOLID WASTE FEE	0	0	0	0	0.00	0.00	0.00
LATE OR NON FILING PENALTY	0	0	0	0	19.74	0.00	19.74
TOTAL				24.6700	\$247.55	-\$30.45	\$217.10

PAYMENT OPTIONS

Online: www.hallcountytax.org
(American Express, Discover, MasterCard, Visa, PayPal, E-Check)
By Mail: Check, American Express, Discover, MasterCard, Visa accepted.
In Person: (Appointments preferred, limited walk-in availability): Hall County Government Center | 2875 Browns Bridge Rd | Gainesville GA 30504 M-F 8am-5pm
Drive-Up Drop Box: (Available 24/7) Located across from front doors at the Hall County Government Center under the breezeway.



2023 Current Due	\$217.10
Penalty	\$43.44
Interest	\$34.46
Other Fees	\$27.00
Previous Payments	\$0.00
Delinquent Tax as of Billing Date	\$0.00
TOTAL DUE	\$322.00

2023 Property Tax Statement

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PO Box 1579 • Gainesville GA 30503

WILLYS MECHANICAL LLC

2335 MONROE DRIVE

GAINEVILLE, GA 30507

BILL #	DUE DATE	TOTAL DUE	LOCATION
2023-123409	11/15/2023	\$322.00	2335 MONROE DR
MAP CODE	DESCRIPTION		
P342361	WILLYS COUNTERTOPS		

Make check payable to Hall County Tax Commissioner and include bill number on check. Payments by American Express, Discover, MasterCard, Visa accepted. Please fill out information below and return by mail, place in drop box or email:

AMOUNT \$ _____ EXPIRATION DATE _____
CARD # _____
CARD BILLING ZIP CODE _____ CVV _____
CARDHOLDER PRINTED NAME _____
CARDHOLDER SIGNATURE _____
PHONE NUMBER _____

Credit and Debit Card Fees Apply

☐ Check here if making address change (see back)

Account	342361			
Year	Original Value	Corrected Value	Difference	Estimated County Refund
2023	20,000	0	20,000	\$ 322.00

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2335 MONROE DR		0	0	20,000	8,000

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GAINESVILLE, GA 30507

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CARDHOLDER PRINTED NAME _____
CARDHOLDER SIGNATURE _____
PHONE NUMBER _____

Credit and Debit Card Fees Apply

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(1) **Personal property identification.** The appraisal staff shall identify personal property, determine its taxability, and classify it for addition to the county ad valorem tax digest in accordance with this paragraph.

(a) **Distinguishing personal property.** The appraiser shall be required to correctly identify personal property and distinguish it from real property where the proper valuation procedures, as set forth in this Rule, may be followed.

1. Examples. As used in this Chapter, personal property shall be that property defined in Rule [560-11-10-.02\(1\)\(r\)](#). This Rule shall provide illustrations to assist the appraiser in the proper interpretation of the definition. However, these illustrations should not be construed in a manner that conflicts with the definition. Examples of personal property are tangible items such as aircraft; boats and motors; inventories of retail stock, finished manufactured or processed goods, goods in process, raw materials and supplies; furniture, personal fixtures, trade fixtures, machinery and equipment.
2. Identification of trade fixtures. When property the appraiser believes is a trade fixture has not been returned by the tenant, the appraiser shall require the tenant to produce their lease agreement and shall carefully review the agreement before making a recommendation to the board of tax assessors regarding the classification of the property in question. The appraiser shall inform the tenant that they may redact, at their option, any information relating to the payments that are required by the lease agreement.

(b) **Assessment date.** Code section [48-5-10](#) provides that each return by a property owner shall be for property held and subject to taxation on January 1 of the tax year. The appraisal staff shall base their decisions regarding the taxability, tax situs, uniform assessment, and valuation of personal property on the circumstances of such property on January 1 of the tax year for which the assessment is being prepared. When personal property is transferred to a new owner or converted to a new use, the circumstances of such property on January 1 shall nevertheless be considered as controlling.