



AGENDA ITEM

Tax Assessors

REPORT TO: Work Session (07/07/25)

REPORT TO: Voting Meeting (07/10/25)

ITEM NO: 422/2025

SUBJECT: Consider the approval or denial for the 2023 personal property refund in the amount of \$322.00 for the overpayment of Hall County taxes regarding account #342361 to Willys Countertops.

Meetings:

Work Session Date: 07/07/25

Voting Meeting Date: 07/10/25

Executive Summary:

Presenter: SW

Recommendation:
Deny.

Purpose of Request:

Consider the approval or denial for the 2023 personal property refund in the amount of \$322.00 for the overpayment of Hall County taxes regarding account #342361 to Willys Countertops.

History:

Facts and Issues:

Options:

Wilys Countertops was discovered as a Business Personal Property account in calendar year 2022 from a business license. Willy Quinteros owned two businesses, Wilys Mechanical, LLC which was already on the tax digest and the new business of Wilys Countertops.

For tax year 2023 Wilys Countertops was added as a business personal property account and a business personal property form was mailed in 2022, however, the form was not returned.

Therefore, the fair market value of the business equipment, furniture, and inventory for Wilys Countertop was estimated at \$20,000. An assessment notice was mailed for 2023 on May 12, 2023; no appeal was filed. Approve or deny refund.

The property owner paid the 2023 bill on 04/01/2025 and emailed the request for refund on 04/02/2025 stating the business closed on 01/31/2023.

Since the business did not close until after 1/1/2023 we cannot recommend approval of the refund as January 1 is the lien date or date of appraisal in Georgia. Therefore, staff and the Board of Assessors recommend denial since the business did not close until after 1/1/2023. The account has been deleted for 2024 and forward.

| | |
|--|--------------|
| Funding Requested | \$ 322.00 |
| 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? | No |
| Is there a deadline for this item? | |

Approvals:

| Submit | Approve | Budget | Finance |
|----------|----------------|--------|---------|
| RW | RW | JM | TS |
| Attorney | Administration | Clerk | |
| WLI | CR | AD | |

Attachments:

Financial Supplement
Wilys Countertops - Supporting Documentation



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

AGENDA ITEM 422/2025

Funds Requested: \$ 322.00

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 | \$322.00 |

Budget Transfer Items:

Additional Information/Comments:

Contact for Questions: SW

Phone: 770.531.6733