



AGENDA ITEM

Tax Assessors

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

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

ITEM NO: 423/2025

SUBJECT: Consider the approval or denial for the 2022, 2023 and 2024 personal property refund in the amount of \$695.21 for the overpayment of Hall County taxes regarding account #337193 to William H. Parsons.

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 2022, 2023 and 2024 personal property refund in the amount of \$695.21 for the overpayment of Hall County taxes regarding account #337193 to William H. Parsons.

History:

Facts and Issues:

Options:

Mr. Parsons has a slip at a Hall County marina where he keeps his 1999 Sea Ray 340 Sundancer. Mr. Parsons resides in Cherokee County. Being that the boat is located in Hall County the personal property taxes are to be paid to Hall County.

Mr. Parsons believes that the school tax on his boat is improper and illegal since he is not a Hall County resident. Mr. Parsons also believes that he should be exempt from school tax in Hall County since he is exempt from school tax in Cherokee County where he resides.

Personal Property does not qualify for a homestead exemption. Homestead exemptions are for Real Estate only, 48-5-40.3 states the following:

Approve or deny refund.

(3) "Homestead" means the real property owned by and in possession of the applicant on January 1 of the taxable year and upon which the applicant resides including, but not limited to, the land immediately surrounding the residence to which the applicant has a right of possession under a bona fide claim of ownership.

We recommend denial of the refund because there is no exemption for age and school taxes on Personal Property.

Funding Requested

\$ 695.21

Are funds within current budget?

No

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	DA	TS
Attorney	Administration	Clerk	
WLI	CR	AD	

Attachments:

Financial Supplement
Supporting Documentation



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

AGENDA ITEM 423/2025

Funds Requested: \$ 695.21

Request Budgeted: No

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	\$695.21

Budget Transfer Items:

Additional Information/Comments:

Contact for Questions:

Phone: