



AGENDA ITEM

Consent Agenda

REPORT TO: Work Session (10/06/25)

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

ITEM NO: 573/2025

SUBJECT: Approve the 2022, 2023 and 2024 personal property refund in the amount of \$3,687.89 for overpayment of Hall County taxes regarding account #336293 to Valentin Pashnyak.

Meetings:

Work Session Date: 10/06/25

Voting Meeting Date: 10/07/25

Executive Summary:

Presenter: SW

Recommendation:
Board of Tax Assessors Recommends Approval

Purpose of Request:

Approve the 2022, 2023 and 2024 personal property refund in the amount of \$3,687.89 for overpayment of Hall County taxes regarding account #336293 to Valentin Pashnyak.

History:

Property owner owned a Carver Yacht, sold the boat in 2021 but did not notify us even though Boat Reporting Forms, Assessment Notices and Tax Bills were sent to owner for 2022, 2023, and 2024. The property owner did not respond with the bill of sale until he discovered that a FiFa had been issued.

Facts and Issues:

Mr. Pashnyak provided a copy of the bill of sale for the 2002 Carver Yacht dated, June 18, 2021. Mr. Pashnyak did not originally provide us with a bill of sale nor inform us of the sale of the boat until July 14, 2025. He is requesting a refund for tax years 2022, 2023, and 2024. BTA recommends the refund request be approved in the amount of \$3,687.89 as calculated by the Tax Commissioners office which includes penalty, interest and FiFa. See attached supporting documentation.

Options:

Refund property tax on boat that property owner sold without our knowledge.

Funding Requested

\$ 3,687.89

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?

Yes

Is there a deadline for this item?

Approvals:

Submit	Approve	Budget	Finance
RW	RW	JM	TS
Attorney	Administration	Clerk	
JL	CR	JR	

Attachments:

Financial Supplement

Refund Request Supporting Documents



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

AGENDA ITEM 573/2025

Funds Requested: \$ 3,687.89

Request Budgeted: No

Proposed Source of Funding:

Budget Transfer Requested:

General Fund

No

Funding Source Items:

Fiscal Year	Fund	Division	Account	Amount
2026	100-GENERAL FUND	0000 - NOT APPLICABLE	311100-REAL PROPERTYâ€CURRENT	\$3,687.89

Budget Transfer Items:

Additional Information/Comments:

Contact for Questions: RRPPM

Phone: 770.531.6747