AGENDA ITEM

Consent Agenda

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

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

ITEM NO: 574/2025

SUBJECT: Approve the 2024 real property refund in the amount of $3,455.59 for overpayment of Hall County taxes regarding Tax Parcel #08100 001097 in the name of Park Walk Homeowners Association Inc.

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 2024 real property refund in the amount of $3,455.59 for overpayment of Hall County taxes regarding Tax Parcel #08100 001097 in the name of Park Walk Homeowners Association Inc.

History:
Typically individual property owners in a development own a pro-rata share of HOA amenities and these amentities are used exclusively by the subdivision property owners. In such cases because the sale of each individual property includes an interest in the HOA amenities or improvements these improvements and land can only be valued at a minimum so not to generate a tax as percribed by the State of Georgia APM (Appraisal Procedures Manual). A tax on a mandatory HOA amentity would equal to a double tax. In this case new construction was erected on the HOA property in 2023 for the 2024 tax year. These new improvements were inadvertantly assessesd as taxable for 2024. This has been corrected for 2025.

Facts and Issues:

Options:

APM: Appraisal Procedures Manual 560-11-10-.09(4)(d)1:

The appraisal staff may take into account the extent that the fair market value of individually owned units in a residential subdivision, planned commercial development, or condominium also represents the fair market value of any ownership interest in any common area that is conveyed with the individually owned units. When the appraisal staff determines that the fair market value of the common area is included in the fair market value of the individually owned units, the appraisal staff may recommend a nominal assessment of the common area parcel. When the appraisal staff makes such a determination, the fair market value of residual interests not conveyed to the owners of the individually owned units shall be appraised and an assessment recommended to the board of tax assessors.

BOA Policy:

Values for amenity and common areas shall be charged at $1 on land and $1 for each improvement. Golf courses and club houses where retail or commercial income is derived are excluded. Ownership must be held by a mandatory homeowners' association and made available for the use of the members of the association. Approved by BTA 9/16/2015

Mandatory HOA amenity appraisals and tax are not calculated like typical real property in Georgia. Upon purchase each homeowner in such a development own a pro-rata value/share of the HOA amenities. Therefore, these amenities can only be valued at a minimum so not to generate a tax to the HOA as percribed by the State of Georgia APM (Appraisal Procedures Manual). In this case the new construction erected on the HOA property in 2023 was inadvertanly assessed and taxed for 2024. The BTA recommends approval of the refund request of $3,455.59 which includes penalty, interest and the FiFa fee.

Funding Requested	$ 3,455.59
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?	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
Supporting Documents

HALL COUNTY BOARD OF COMMISSIONERS
FINANCIAL SUPPLEMENT REPORT

AGENDA ITEM 574/2025

Funds Requested: $ 3,455.59

Request Budgeted: Yes

Proposed Source of Funding:

General Fund

Budget Transfer Requested:

No

Funding Source Items:

Fiscal Year	Fund	Division	Account	Amount
2026	100-GENERAL FUND	0000 - NOT APPLICABLE	311100-REAL PROPERTYâ€CURRENT	$3,455.59

Budget Transfer Items:

Additional Information/Comments:

Contact for Questions:

Phone: