

15023 000040
Gainesville Freezer LP
3001 Athens Hwy

Taxpayer's agent requested a refund for 2020-2025 tax years. The basis of adjustment was the result of an inspection for a 2023 appeal where the assessor's office discovered the square foot was 258,201 as opposed to 262,778. Statutorily, GA Code § 48-5-380 (b), we are allowed to go back three years after the date of the payment of the tax to the county or municipality. The agent would need to involve an attorney to consider additional years.

The correct square footage was used in settling the 2023 appeal, as well as establishing the 2024 value. The correct square footage was applied to the unit value for 2022 and the value difference is reflected below.

2020 – Beyond statutory limit - Resolved by consent order, not based on square footage

2021 – Beyond statutory limit - Litigation Required

2022 – 262,778 - \$15,232,300 FMV (Digest) - \$15,013,498 FMV(Corrected) = FMV difference of **\$218,802**

2023 – 258,201 The square footage corrections were used to settle the 2023 appeal

2024 – 258,201 The square footage is correct / pending litigation (Superior Court)

2025 – 258,201 The square footage is correct / No tax due at this time

The value as of 1/1/2022 was reduced from \$15,232,300 to \$15,013,498.

Recommend approval of refund.

Refund Estimate 2022

Parcel	15023 000040				
Year	Original Value	Corrected Value	Value Change	Homestead	Estimated County Refund
2022	15,232,300	15,013,498	218,802	0	\$2,251.12 *

* Refund estimate provide by Tax Commissioners Office

Ronald Gazvoda (Tax Assessors)

From: Nicole Griffin (Tax Assessors)
Sent: Monday, March 24, 2025 2:13 PM
To: Chris Britt
Cc: Operations; Cher Melendez (Tax Assessors); Steve Watson (Real Property); John Smith (Tax Assessors); Ronald Gazvoda (Tax Assessors); Board of Equalization; Marion Meeks (Tax Assessors); taxcommissioner@hallcounty.org
Subject: RE: REFUND REQUEST - 15023 000040 - Gainesville Freezer, LP - 3001 Athens Highway
Attachments: Refund Request - 15023 000040 - Gainesville Freezer, LP - 3001 Athens Highway.PDF

Hi Mr. Britt,

We have received your request for refund and I have forwarded this request to our commercial department for review. Ron and/or Marion will be in touch concerning this matter.

Thank you,

Nicole Griffin
Appraisal Systems Coordinator
Hall County Tax Assessors Office
(Office) 770-718-5712
Nicole.Griffin@Hallcounty.org

MLM



From: Chris Britt <cbritt@therealtygroupusa.com>
Sent: Monday, March 24, 2025 11:58 AM
To: Board of Equalization <BOE@hallcounty.org>; assessor <assessor@hallcounty.org>; Marion Meeks (Tax Assessors) <mlmeeks@hallcounty.org>; taxcommissioner@hallcounty.org
Cc: Operations <info@therealtygroupusa.com>; Cher Melendez (Tax Assessors) <cmelendez@hallcounty.org>
Subject: REFUND REQUEST - 15023 000040 - Gainesville Freezer, LP - 3001 Athens Highway

Some people who received this message don't often get email from cbritt@therealtygroupusa.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 morning,

I pray your Monday is beginning GREAT!

Per our discussion with the Hall County Tax Assessors in a recent "Settlement Conference", our client is requesting a Property Tax Refund for the multiple years of improvement calculation errors. Per Georgia State law, if the County Assessor has miscalculated the improvement and billed Property Taxes based on incorrect measurements, a refund to the tax payer is due.

Gainesville Freezer, Lp representative (Jeff Reedy) was in contact with the County, specifically, Marion Meeks beginning in June of 2023 regarding the reassessment. The County Appraiser reinspected the property, found improvement calculation errors and made the necessary corrections reducing the assessed value by more than 10%. County email correspondences, County recalculation schedules, Notice of Assessment corrections, etc. are available upon request.

Thus, based on Georgia Law, the County is required to refund the property owner the percentage of property taxes paid for previous years. Since Hall does not have an official refund form, we have included a form used when applying for this refund in other Georgia Counties (please see attached).

Please call or email me with any questions and/or suggestions. Thank you for your assistance.

Thankfully,
Chris D. Britt
404.509.3333

MLM

Property Tax Refund Request Application

Property Identification # (PIN) Or
Account Number:

15023 000040

Name on Tax Bill:

Gainesville Freezer, Llc

Property Address:

3001 Athens Highway

Gainesville, GA 30507

Mailing Address:

(404) 509-3333

"same as above"

Phone Number or Email:

List the year(s) for which you are requesting an audit of assessment, which may result in a refund of property tax. 2020 - 2025

My request for refund is based on the following reason:

The Hall County Tax Assessors had miscalculated the
improvements by more than 10%. The County
Appraiser(s) re-inspected & remeasured the property
justifying a 10%+ refund.

I hereby request a refund for State, County and School tax that was incorrectly calculated due to an error in assessment.

By: (Print Name)

Chris D. Britt

Signature:

March 1, 2025

Date:

MLM



TO WHOM IT MAY CONCERN AND/OR
AD VALOREM TAX AUTHORITIES

RE: Letter of Authorization

This authorization letter will serve to introduce the firm of The Realty Group, who are authorized to represent us concerning Ad Valorem Taxes on real and personal property. The Realty Group is also authorized to pursue any and all refunds associated with this parcel.

The Realty Group is authorized to investigate appraisals and assessments of our properties, to appeal property values and taxes, to represent us before administrative boards or agencies, to represent our interest before courts of jurisdiction. The Realty Group is authorized to act as our agent with those aforementioned rights on the properties owned or controlled by us.

The rights, powers, and authorization of The Realty Group herein granted shall commence upon the execution of this letter of authorization and shall remain in force and effect thereafter until written notice of termination is received by The Realty Group or until the purpose for which this Letter of Authorization was given is completed.

**Gainesville Freezer, LP
3001 Athens Highway
Gainesville, GA 30507
Parcel: 15023 000040**

Address:

Jeff Reedy, Treasurer (Officer & Authorized Signer)

Client:

Marcia P. Smith, Controller

Signature

April 1, 2025

Date

HALL COUNTY Tax Commissioner

SERVICE | EFFICIENCY | ACCOUNTABILITY



2022 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 #
GAINESVILLE FREEZER LP	15023 000040	001	80.83		2022-26160
LEGAL DESCRIPTION: ATHENS HIGHWAY					
LOCATION BUILDING + LAND VALUE = FAIR MARKET VALUE x 40% = ASSESSED VALUE					
	3001 ATHENS HWY	12,779,900	2,452,400	15,232,300	6,092,920

TAXING ENTITY	ASSESSED - VALUE	LESS = EXEMPTIONS	TAXABLE x VALUE	MILLAGE = RATE	GROSS - TAX	CREDITS =	NET TAX
STATE	6092920	0	6092920	0	0.00	0.00	0.00
GROSS COUNTY M&O	6092920	0	6092920	7.072	43,089.13	0.00	25,230.78
SALES TAX CREDIT	0	0	6092920	-2.931	0.00	-17,858.35	0.00
SCHOOL M&O	6092920	0	6092920	15.99	97,425.79	0.00	97,425.79
SCHOOL BOND	6092920	0	6092920	1	6,092.92	0.00	6,092.92
GROSS UNINC FIRE	6092920	0	6092920	4.109	25,035.81	0.00	16,146.24
INSURANCE PREMIUM CREDIT	0	0	6092920	-1.459	0.00	-8,889.57	0.00
EMERGENCY SERVICES	6092920	0	6092920	0.571	3,479.06	0.00	3,479.06
DEVELOPMENT SERVICES	6092920	0	6092920	1.005	6,123.38	0.00	6,123.38
PARKS & LEISURE SERVICES	6092920	0	6092920	0.364	2,217.82	0.00	2,217.82
SOLID WASTE FEE	0	0	0	0	0.00	0.00	0.00
STORMWATER MGMT FEE	0	0	0	0	35.00	0.00	35.00
TOTAL				25.7210	\$183,498.91	-\$26,747.92	\$156,750.99

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.



2022 Current Due	\$156,750.99
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous Payments	\$156,750.99
Delinquent Tax as of Billing Date	\$0.00
TOTAL DUE	\$0.00

2022 Property Tax Statement

Darla Eden CPA TAX COMMISSIONER
Richard Steele CHIEF DEPUTY TAX COMMISSIONER
PO Box 1579 • Gainesville GA 30503

GAINESVILLE FREEZER LP
3001 ATHENS HIGHWAY
GAINESVILLE, GA 30507

BILL #	DUE DATE	TOTAL DUE	LOCATION
2022-26160	11/15/2022	\$0.00	3001 ATHENS HWY
MAP CODE	DESCRIPTION		
15023 000040	ATHENS HIGHWAY		

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)