



AGENDA ITEM

Consent Agenda

REPORT TO: Work Session (11/10/25)

REPORT TO: Voting Meeting (11/13/25)

ITEM NO: 639/2025

SUBJECT: Approve the partial 2022 real property refund in the amount of \$2,251.12 for overpayment of Hall County taxes regarding property located at 3001 Athens Highway (Tax Parcel #15023 000040) to Gainesville Freezer, LP.

Meetings:

Work Session Date: 11/10/25

Voting Meeting Date: 11/13/25

Executive Summary:

Presenter: SW

Recommendation:

The Board of Tax Assessors recommends denial of the refund request for 2020, 2021, 2023, 2024 and 2025, while recommending a partial refund for tax year 2022 in the amount of \$2,251.12.

Purpose of Request:

History:

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), states that we are allowed to go back three years after the date of the payment of the tax to the county or municipality.

The tax agent for the property owner, Gainesville Freezer 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 - Litigation Required
- 2021 - Beyond statutory limit - Litigation Required
- 2022 - 262,778 - \$15,232,300 (Digest) - \$15,013,498 (Corrected)= Difference of \$218,802 2023 - 258,201 The square footage corrections were used to settle the 2023 appeal
- 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). The value as of 1/1/2022 was reduced from \$15,232,300 to \$15,013,498.
- 2025 - Tax Bills have not been issued for 2025 at this time and square footage is correct. Therefore, since no tax has been paid for 2025 no refund can be requested or made. There is nothing to refund.

Consider the 2020, 2021, 2022, 2023, 2024, and 2025 real property refund in the amount of \$2,251.12 for overpayment of Hall County taxes regarding property located at 3001 Athens Highway (Tax Parcel # 15023 000040) to Gainesville Freezer, LP.

Taxpayers agent wants a refund equal to 10% of the reduction for all years. The reduction of 10% is based on a settlement agreement of value, not based on square footage. Therefore, we recommend denial of this claim while recommending a refund of only \$2,251.12 for tax year 2022.

The total request and the recommendation is as follows:

YEAR	REQUESTED REFUND	RECOMMENDED REFUND	DIFFERENCE
2020	\$14,642.13	\$0	\$14,642.13
2021	\$14,346.68	\$0	\$14,346.68
2022	\$15,675.10	\$2,251.12	\$13,423.98
2023	\$24,673.50	\$0	\$24,673.50
2024	\$24,211.02	\$0	\$24,211.02
2025	N/A – no tax due	\$0	\$0

Facts and Issues:

Property owner, Gainesville Freezer is requesting a refund of overpayment in property taxes for 2020 - 2025 for parcel 15023 000040.

The Board of Tax Assessors recommends denial of the refund request for 2020, 2021, 2023, 2024 and 2025, while recommending a partial refund for tax year 2022 in the amount of \$2,251.12.

Options:

Funding Requested

\$ 2,251.12

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 639/2025

Funds Requested: \$ 2,251.12

Request Budgeted: Yes

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	\$2,251.12

Budget Transfer Items:

Additional Information/Comments:

Contact for Questions:

Phone: