



# Hall County Government

## BOARD OF COMMISSIONERS

August 25, 2022

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Department of Audits and Accounts  
Sales Ratio Division  
Lee Thomas, Director  
270 Washington Street, S.W.  
Atlanta, GA 30334-8400

Mr. Thomas:

This letter is in regards to the 2021 Hall County Sales Ratio Study dated August 5, 2022 issued by the State Auditor's Office. The preliminary results of this 2021 study state that Hall County's Public Utility Equalization Ratio Calculation is 37.48%, which is below the 38% required to be able to assess Public Utilities at 40%. These results would result in Hall County computing the Public Utility Property Valuations at an assessed ratio value of less than 40%, and thus, reducing potential property tax revenue.

After an internal review by the Tax Assessor's office, it has been determined that the data used for the testing by the State Auditor's Office included over 100 non-arm's length sales. These sales included properties where new construction was partially complete, parcels with 299c treatment, lots with statutory absorption rates, SB 346 treatment and sales between related parties. Additionally it was determined that the time adjustment given by the State Auditor's Office does not accurately represent market conditions at the time of the study in Hall County.

Based on these findings, the Hall County Board of Commissioners and the Hall County School Board are formally requesting an appeal, under the basis of questioning the correctness of the Public Utility Equalization Ratio Calculation per the results of the 2021 Hall County Sales Ratio, dated August 4, 2022.

We appreciate the State Auditor's office willingness to consider this appeal and look forward to the results of the updated Ratio Study using accurate sales data and consideration for adjustment for time.

Respectfully yours,

Richard Higgins  
Chairman, Hall County Board of Commissioners

CC: Nath Morris, Chairman - Hall County Board of Education  
Jeremy Williams, Gainesville City Schools  
Sam Couvillon, City of Gainesville  
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