

STATE OF GEORGIA

COUNTY OF HALL

**RESOLUTION**

**WHEREAS**, Hall County is in receipt of a 2021 Hall County Sales Ratio Study dated August 4, 2022 issued by the State Auditors Office; and

**WHEREAS**, the 2021 study provides that Hall County's public utility equalization ratio calculation is 37.48 percent, which is below the 38 percent required to be able to assess public utilities at 40 percent; and

**WHEREAS**, the Hall County Tax Assessor's Office has conducted an internal review and has determined that the data used for testing by the State Auditor's Office included over one hundred non-arm's length sales; and

**WHEREAS**, the Hall County Tax Assessor's Office has also determined that the time adjustment used by the State Auditor's Office does not accurately represent market conditions at the time of the study for Hall County;

**NOW, THEREFORE**, the Hall County Board of Commissioners hereby appeals the State Auditor's Office's 2021 Hall County Sales Ratio Study. This appeal questions the correctness of the 2021 Hall County Sales Ratio Study pursuant to Official Code of Georgia Annotated Chapter 48-5. Hall County is aggrieved and hereby refers the question of the correctness of the current equalized adjusted property tax digest of Hall County to the State Auditor.

The Hall County Board of Commissioners hereby authorizes the Chairman of the Hall County Board of Commissioners to execute a letter to the Georgia Department of Audits and Accounts appealing the results of the 2021 Hall County Sales Ratio Study. The Board further authorizes the Chairman to execute any and all additional documents necessary to effectuate this appeal.

**SO RESOLVED** this 25<sup>th</sup> day of August, 2022.

HALL COUNTY BOARD OF  
COMMISSIONERS

\_\_\_\_\_  
Chairman, Richard Higgins

ATTEST:

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Jennifer Rivera, County Clerk

APPROVED AS TO FORM:

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Van Stephens, County Attorney