



**HALL COUNTY BOARD OF COMMISSIONERS
SPECIAL CALLED MEETING AGENDA**

**Hall County Government Center 2nd Floor
2875 Browns Bridge Road
Gainesville, GA 30504**

**Streamed Live on Hall County Government's Website - www.hallcounty.org
Thursday, February 20, 2025 - 03:00 PM**

Call to Order

Tax Assessors

- 1 Discussion regarding an appeal filed by the Board of Tax Assessors to the Superior Court of Hall County regarding 197 single family rental parcels located on McEver Road; authorization for the Chairman and Board of Commissioners to sign any and all documents in relation to such appeal.

Adjourn

Hall County Government welcomes people with disabilities and their trained service animals. For questions about accessibility or to request reasonable accommodations please contact Maria Tuck, Compliance Specialist at 770-531-6712 48 hours prior to the event or as soon as possible.



AGENDA ITEM

Tax Assessors

REPORT TO: Special Called Meeting (02/20/25)

ITEM NO: 99/2025

SUBJECT: Discussion regarding an appeal filed by the Board of Tax Assessors to the Superior Court of Hall County regarding 197 single family rental parcels located on McEver Road; authorization for the Chairman and Board of Commissioners to sign any and all documents in relation to such appeal.

Meetings:

Work Session Date:

Voting Meeting Date: 02/20/25

Executive Summary:

Presenter:

SW

Recommendation:

n/a

Purpose of Request:

Discussion regarding an appeal filed by the Board of Tax Assessors to the Superior Court of Hall County regarding 197 single family rental parcels located on McEver Road; authorization for the Chairman and Board of Commissioners to sign any and all documents in relation to such appeal.

History:

Facts and Issues:

Options:

On February 13, 2025, the Board of Commissioners was notified of the Board of Tax Assessors intent to proceed with an appeal to the Superior Court of Hall County regarding a property located on McEver Road which consists of 197 single family rental homes.

On January 15, 2025, the Board of Assessors' Hearing Officer Russell Phillips heard an appeal for 197 residential parcels, as a single value. The total value presented by the County was \$92,630,000. The decision by the Hearing Officer was \$83,690,100. The Board of Assessors believes the 2024 Hearing Officer's value of \$83,690,100 is unreasonable and has filed an appeal to the Superior Court of Hall County.

Allow or prohibit appeal (pursuant to OCGA 48-5-311(g)(1).

Per OCGA 48-5-311(g)(1), "A county board of tax assessors shall not appeal a decision of the county board of equalization, arbitrator, or hearing officer, as applicable, changing an assessment by 20 percent or less unless the board of tax assessors gives the county governing authority a written notice of its intention to appeal, and, within ten days of receipt of the notice, the county governing authority by majority vote does not prohibit the appeal."

Funding Requested \$ 0.00
Are funds within current budget? No
Source of Funds
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? 2025-02-23

Approvals:

Approve	Attorney	Administration	Clerk
JR	WLI	CR	JR

Attachments:

Appeal Letter to BOC
 Public Notice



Hall County Government

TAX ASSESSORS OFFICE

DATE: February 13, 2025

NOTICE

Chairman Gibbs and Hall County Board of Commissioners
2875 Browns Bridge Road
Gainesville, GA 30504
Via Hand Delivery & Email

SUBJECT: Beacon (ACPF MCEVER FB LLC) 197 SFR parcels-McEver Road

The Board of Tax Assessors has voted to proceed with an appeal to the Superior Court of Hall County regarding the above referenced subject at its meeting on February 5, 2025. This letter is being sent as notice to the Chairman and Commissioners of the Board of Tax Assessors' intention to appeal pursuant to OCGA § 48-5-311(g)(1) (see attached).

On 1/15/2025 an appeal for 197 residential parcels was heard, as a single value, by Russel Phillips, Hearing Officer. This appeal consists of 197 single family rental homes on McEver Road. The total value presented by the county was \$92,630,000. The decision by the Hearing Officer was \$83,690,100. We believe the 2024 Hearing Officer value of \$83,690,100 is unreasonable and request to proceed to Superior Court.

Listed below are the facts considered in our request to proceed with the appeal.

The valuation was heard by the Hearing Officer as a single value but will be applied individually to each parcel

- 2024 County Value \$92,630,000 (total)
- 2024 Amended value at Hearing \$88,690,000
- 2023 Value per BOE was \$87,163,363
- 2022 Sale price \$93,772,000
- 2022 Independent appraisal \$87,300,000 supplied by taxpayer
- 2024 Hearing Officer Decision \$83,690,100
- Recommend advancing to Superior Court
- Hearing Officer decision and parcel list attached

Respectfully Submitted,

Eric Jackson, Chairman, Hall County Board of Assessors

Cc: Jennifer Rivera, Board of Commissioners Clerk
Hall County Board of Assessors
Zach Propes, County Administrator
Justin Lawhon, Senior Assistant County Attorney
John Smith, Deputy Chief Appraiser
Marion Meeks, Appraisal Manager

2875 BROWNS BRIDGE ROAD
P.O. BOX 2895
GAINESVILLE, GEORGIA 30503

t: 770.531.6720 | f: 770.531.3968

BOARD OF ASSESSORS

Eric Jackson, Chairman
Ann Hood, Vice Chair
Berlinda Lipscomb
Jim Henderson
Jennifer Pettitt

DIRECTOR/CHIEF APPRAISER
Steve Watson

48-5-311(g)(1)

(g) Appeals to the superior court.

(1) The taxpayer or the county board of tax assessors may appeal decisions of the county board of equalization, hearing officer, or arbitrator, as applicable, to the superior court of the county in which the property lies. By mutual written agreement, the taxpayer and the county board of tax assessors may waive an appeal to the county board of equalization and initiate an appeal under this subsection. A county board of tax assessors shall not appeal a decision of the county board of equalization, arbitrator, or hearing officer, as applicable, changing an assessment by 20 percent or less unless the board of tax assessors gives the county governing authority a written notice of its intention to appeal, and, within ten days of receipt of the notice, the county governing authority by majority vote does not prohibit the appeal. In the case of a joint city-county board of tax assessors, such notice shall be given to the city and county governing authorities, either of which may prohibit the appeal by majority vote within the allowed period of time.

Hall County Hearing Officer Final Decision



Appellant: ACPF MCEVER FB, LLC

Property Address:

Parcel Number of Property:

Account Number:

****Please see attached 197 parcels**

I, the undersigned Hearing Officer, having heard all evidence and having reviewed all information submitted regarding the appeal of the above described property, as to the following matters do hereby find the;

Fair Market Value: \$ 83,690,100.00
299C TY 2024 to 2026

Uniformity: _____

Value: _____

I, the undersigned appointed Hearing Officer for Hall County, shall state that with respect to this appeal, I am not disqualified from acting by virtue of subsection §48-5-311(j).

Signed this 15th day of JANUARY, 2025
~~2024~~

By Preponderance of Evidence Found In Favor Of:

Taxpayer

County

Logan R. Shiley
Hearing Officer Appointed

YOU MAY APPEAL TO THE HALL COUNTY SUPERIOR COURT WITHIN THIRTY (30) DAYS OF THE POSTMARK OF THIS NOTIFICATION IF YOU ARE NOT SATISFIED WITH THE BOARDS' DECISION. For appeals contact: Hall County Tax Assessors Office (770)531-6720.

The undersigned hereby certifies that a copy of the above decision has been received by the property owner / representative this 15 day of January, 2025
~~2024~~

Signature *[Signature]*

Print Leann M. Rossi

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90625 08140 001168	ACPF MCEVER FB, LLC
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Hall County Government
BOARD OF COMMISSIONERS

PUBLIC NOTICE
Special Called Meeting

POST OFFICE DRAWER 1435
GAINESVILLE, GA 30503

t: 770.535.8288

CHAIRMAN
David Gibbs

Kathy L. Cooper, District 1
Billy Powell, District 2
Gregg Poole, District 3
Jeff Stowe, District 4

COUNTY ADMINISTRATOR
Zachary T. Propes

ASSISTANT
COUNTY ADMINISTRATOR
Katie Crumley

ASSISTANT
COUNTY ADMINISTRATOR
Casey Ramsey

COUNTY CLERK
Jennifer Rivera

The Hall County Board of Commissioners will hold a Special Called Meeting at 3:00 p.m. on Thursday, February 20, 2025.

The purpose of the Special Called Meeting is to discuss a Board of Tax Assessors appeal to the Superior Court of Hall County regarding 197 single family rental homes on McEver Road.

The Special Called Meeting will be held at the Hall County Government Center on the 2nd floor located at 2875 Browns Bridge Road, Gainesville, GA 30504.

Posted: February 14, 2025

Contact:
Jennifer Rivera
Hall County Board of Commissioners Clerk
770-297-2684
jrivera@hallcounty.org