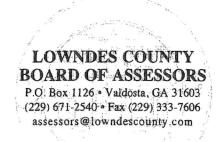
Assessors
Felicia Williams, Chairman
Richard Holcombe
Sandra D. S. Jones
Thomas Reed
Mike Tanner



Chief Appraiser Lisa Bryant

Report Regarding Claim for Tax Refund

To:

Board of Commissioners of Lowndes County

From:

Board of Tax Assessors of Lowndes County

Re:

Meacham Properties LLC and Meacham Farms II, LLC Claim for Tax Refund

Date:

April 3, 2025

The Board of Tax Assessors has reviewed the claim for tax refund Meacham Properties LLC and Meacham Farms II, LLC (collectively "Meacham") filed with the Board of Commissioners which the Board of Commissioners has referred to the Board of Tax Assessors for administration pursuant to the Board of Commissioners' Rules and Regulations Governing Administration of OCGA § 48-5-380.

The claim is not based on an obvious clerical error. Accordingly, the Board of Tax Assessors has prepared this written report to the Board of Commissioners stating the facts relevant to the claim and the Board of Tax Assessors' analysis of the claim.

In 2024, the urban subrecord for the property was changed to Commercial Exit 18W. This was done without applying a location factor for the property not being located on St. Augustine Road. As a result, the property was assessed as if it were located on St. Augustine Road, which it is not. It is located on James Road. This error is a matter of fact in the records of the Board of Tax Assessors. Because of this error, the assessed value of the property was \$6,784,960. Applying a proper location factor of 0.55 results in an assessed value of \$3,731,728, which is \$3,053,232 less than the assessed value. Based on this difference and the millage rate applicable to the property, Meachem should be refunded \$34,110.73 taxes.

The Board of Commissioners' Rules and Regulations Governing Administration of OCGA § 48-5-380 provides refunds approved under OCGA § 48-5-380 shall be paid from funds as provided by OCGA § 48-5-380(d). This statute provides approved refunds shall be paid from funds of the county, municipality, board of education, state, or any other entity to which the taxes were originally paid. This is administered by the Tax Commissioner.

APPROVED BY BOA 4/3/25