



Columbus, Georgia, Board of Tax Assessors

GEORGIA'S FIRST CONSOLIDATED GOVERNMENT

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Columbus, GA 31906

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Chief Appraiser
Suzanne Widenhouse

July 11, 2023

Ronald L & Jendollu S Pettigrew
8036 Deerwood Ct
Upatoi, GA 31829

Re: Removal of Homestead Exemption on Parcels 144 006 011 & 116 003 007

Dear Ms. Hunt:

This letter is to advise you it was brought to the Board's attention that you have been claiming homestead exemption on two properties, one located at 5812 Sandy Oak Dr and another at 8036 Deerwood Ct. The Official Code of Georgia Annotated (OCGA) 48-5-44 only allows for the claiming of homestead on a residence which is physically occupied by the owner.

As stated:

OCGA 48-5-51 (a) it shall be unlawful for any person to:

- (1) Make any false or fraudulent claim for exemption under Code Sections 48-5-44 through 48-5-50;*
- (2) Make any false statement or false representation of a material fact in support of a claim for exemption under Code Sections 48-5-44 through 48-5-50; or*
- (3) Assist another knowingly in the preparation of any false or fraudulent claim for exemption under Code Sections 48-5-44 through 48-5-50, or enter into any collusion with another by the execution of a fictitious deed, deed of trust, mortgage, or otherwise.*

(b) Any person who violates this Code section shall be guilty of a misdemeanor. In addition, the property shall be taxed in an amount double the tax otherwise to be paid.

Under OCGA 48-2-49 Periods of Limitation for assessment of taxes

(c) Except as otherwise provided by this title, in the case of a false or fraudulent return or report filed with the intent to evade tax or a failure to file a return or report, the amount of any tax imposed by this title may be assessed at any time.

The Board acknowledged the homestead was claimed on both properties for 3 years and was subject to OCGA 48-2-49. They have elected to remove the homestead on both parcels for tax years 2021, 2022 and 2023. This decision has been forwarded to the Tax Commissioners Office for the billing of any outstanding taxes, penalties and interest.

"An Equal Opportunity / Affirmative Action Organization"

MEMBERS: Georgia Association of Assessing Officials, International Association of Assessing Officials

You have the right to appeal this decision to the Board of Equalization, under OCGA 48-5-311. The appeal must be filed in writing and received by the Board of Tax Assessors or postmarked (not metered) no later than August 25, 2023. Any appeal received after the deadline will not be considered.

You may refile an application for homestead on the property you physically occupy for tax year 2024. This application can only be made if all taxes are current on the property and must be received no later than April 1, 2024.

Please let me know if you have any questions or if I may be of any further assistance. My Deputy Chief Appraiser Glen Thomason or Administration Division Manager Leilani Floyd may also assist you.

Sincerely,

Suzanne Widenhouse

Suzanne Widenhouse
Chief Appraiser

Ronald Pettigrew

Date: 9/18/2023

8036 Deerwood Ct

Upatoi, Ga 31829

TO WHOM IT MAY CONCERN,

My correspondent is in reference to an issue with termination homestead on my property at 8036 Deerwood Ct, Upatoi, GA and 5812 Sandy Oak Dr.

In 2016 I purchase the property at 5812 Sandy Oak which I placed homestead exemption in 2018 I moved and purchased a home in Warner Robins, GA. I stayed there for one year and in 2019 I got married and purchase the home at 8036 Deerwood Ct.

Once the home was purchased, I went into the tax commissioner's office to file for my exemption at which time I informed the representative to move the exemption from Sandy Oak to the Deerwood property. I wish I had put it in writing so I would have a record of the event, however I believed that it was done because the mortgage payment went up on the Sandy Oak property, so I thought the exemption had been removed.

In 2021 according to the tax records I received my exemption and the taxes decreased on the property at Deerwood because I filed my 100% disability exclusion.

The issue I have is number one the representative was informed there was an existing homestead and when I filed in 2020 for the Deerwood property the system through means of social security number or parcel number should have populated that there were two exemptions and I should have been notified, however it took two years and after filing an appeal this issue was found. I truly was under the impression that it was taken care of until I received the notice in July 2023

I'm a sixty eight year old law-abiding citizen and have been for the last 20 years of property ownership and I truly believe this was an error on both parties me for not proofing my statements and the tax office for not updating the system. I'm willing to take some responsibility in this issue, because of the board meeting attended this morning I will look more closely at my statements now for errors, which I haven't done since these properties are paid through a mortgage company.

I feel that I should take the hit on the back taxes on the 5812 Sandy Oak property, and I have paid those arrears in full for both properties for the 21 and 22 tax year. I'm requesting a reinstatement of exemption for years 21 and 22 for the 8036 Deerwood Ct and refund according to Section Code 48-5-380 for the taxes.

I have included with this letter a copy of my disability benefits letter and a letter that was delivered to the tax commissioner's office dated 3 August 20209

Kind regards,

Ronald Pettigrew

706.332.5866

Powerfinancialserv@gmail.com

Mr. David Britt

August 3, 2023

My name is Ronald Pettigrew and Will Rembert told me to contact you concerning a discrepancy I believe with my property tax. I received a letter about my homestead stating I had two homestead exemptions, one at 5812 Sandy Oak Dr. ID # 116 003 007 and another at 8036 Deerwood Ct. ID # 144 006 011 .

I had the exemption on Sandy Oak Dr since 2016 and I purchased Deerwood Ct in Dec Of 2020. When I purchased that latter home the taxes on the former home increased. I didn't file the two exemptions or wasn't aware that there were two exemptions present.

Is it proper for the tax office to remove the exemptions or be aware that there are multiple exemptions on properties? I wasn't making efforts to manipulate the system, especially after the tax increase from the property at 5812 Sandy Oak. I was under the impression that the exemption had been removed.

If I need to come see you concerning this matter just let me know a date and time and I thank you for your time on this issue.

Respectfully,

8/2/23

DELIVERED

Ronald Pettigrew

RLP.AFBN@YAHOO.COM

706.332.5866

Sent from Mail for Windows

Sent from Mail for Windows



DEPARTMENT OF VETERANS AFFAIRS

September 18, 2023

Ronald L Pettigrew
Po Box 3225
Columbus, GA 31903

In Reply Refer to:
xxx-xx-4157
27/eBenefits

Dear Mr. Pettigrew:

This letter is a summary of benefits you currently receive from the Department of Veterans Affairs (VA). We are providing this letter to disabled Veterans to use in applying for benefits such as state or local property or vehicle tax relief, civil service preference, to obtain housing entitlements, free or reduced state park annual memberships, or any other program or entitlement in which verification of VA benefits is required. Please safeguard this important document. This letter is considered an official record of your VA entitlement.

Our records contain the following information:

Personal Claim Information

Your VA claim number is: xxx-xx-4157

You are the Veteran.

Military Information

Your most recent, verified periods of service (up to three) include:

Branch of Service	Character of Service	Entered Active Duty	Released/Discharged
Air Force	Honorable	June 16, 1975	June 15, 1979

(There may be additional periods of service not listed above.)

VA Benefit Information

You have one or more service-connected disabilities:	Yes
Your combined service-connected evaluation is:	100%
Your current monthly award amount is:	\$3823.89
The effective date of the last change to your current award was:	December 01, 2022
You are considered to be totally and permanently disabled due solely to your service-connected disabilities:	Yes
The effective date of when you became totally and permanently disabled due to your service-connected disabilities:	July 28, 2020

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CG BOARD OF TAX ASSESSORS