



Columbus, Georgia, Board of Tax Assessors

GEORGIA'S FIRST CONSOLIDATED GOVERNMENT

City Services Center
3111 Citizens Way
Columbus, GA 31906

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Columbus, GA 31902

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Chairman

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Assessor

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Assessor

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Chief Appraiser
Suzanne Widenhouse

September 19, 2023

Will White
7206 Schomburg Road
Columbus, GA 31909

RE: Request for refund Elizabeth Heard 102 006 006 – 7636 Schomburg Road TY 2020, 2021, 2022
101 001 008 – 7381 Blackmon Road TY 2020, 2021, 2022

Dear Mr. White,

Your request, on behalf of Elizabeth Heard, for refund of taxes paid was submitted to the Board of Assessors, September 11, 2023.

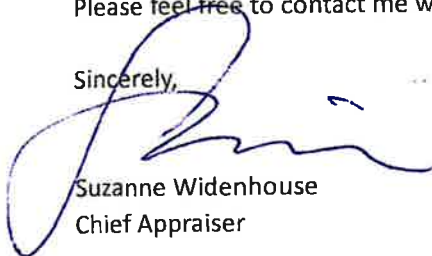
After reviewing the facts of the request, the Board of Assessors has decided it is not within their authority to request the issuance of a refund for tax years 2020 and 2021, there being no basis under 48-5-311, both appeals were withdrawn and the burden fell to Ms. Heard to prove her qualifications for the Conservation Use Valuation Assessment (CUVA), which she failed to do.

The Board of Assessors also decided it would be inappropriate to issue a refund for tax year 2022, since there is an active Superior Court appeal on both properties for that year. Any refund would be issued at the conclusion of the appeal, should Ms. Heard prevail.

The Board of Assessors does not have the authority to request the issuance of any refunds under 48-5-380. Any such request would need to be made directly to Columbus City Council.

Please feel free to contact me with any further questions.

Sincerely,



Suzanne Widenhouse
Chief Appraiser

Cc: Lula Huff, Tax Commissioner
Sandra Davis, Clerk of Council
Clifton Fay, City Attorney

31 AUG 2023 AM 10:07
CCG_BOARD_OF_TAX_ASSESSORS

To: Columbus, Georgia, Board of Tax Assessors; Muscogee County City Council

From: Will White
7206 Schomburg Road
Columbus, Georgia 31909
wwhite@greystoneproperties.net

Copy: **Mitchell Graham**
G. Roger Land & Associates
(404) 237-2500 ext. 3349
mitchell@lawnet.org

Date: August 31, 2023

Re Request for Refund of Property Tax Difference Under Conservation Use Valuation (CUVA)
Elizabeth Heard Parcel 102 006 006 – 7636 Schomburg Road
Elizabeth Heard Parcel 101 001 008 – 7381 Blackmon Road

I represent my Mother (Elizabeth Heard) regarding a refund of Ad valorem taxes for the past three years on the above Parcels. Specifically, I am requesting a refund of the cost difference in property taxes that were charged on the above Parcels compared to the taxes that should have been assessed under a Conservation Use Valuation during the years 2020, 2021, 2022. Elizabeth Heard's Conservation Use Valuation application was inaccurately denied by the Tax Assessors during these years.

The reduction in assessed value under CUVA results in substantial cost savings for property owners. Unfortunately, despite meeting all the necessary criteria for the conservation use, the application was denied by the Tax Assessors in each of the mentioned years.

We have diligently followed all the guidelines and regulations outlined by the State of Georgia for obtaining conservation status. It is disheartening to learn that the applications were inaccurately denied without proper consideration of the facts and regulations governing such applications. The denial of our application has not only resulted in higher property tax payments for Elizabeth Heard but also undermines the commitment to environmental conservation that our community values.

We kindly request that the Board of Tax Assessors and/or the City Council conduct a thorough review of our case and initiate the process for a refund of the cost difference in property taxes that we should have been entitled to under the Conservation Use Valuation.

Thank you for your prompt attention to this matter. We look forward to a positive response from the City regarding the resolution of this issue. Should we need to provide additional information, please let us know in writing what you may specifically require.

Please feel free to contact us for any additional information.

