

Jennifer Keyes

From: Chris Rouse <chris.rouse@roco.pro>
Sent: Friday, December 15, 2023 2:38 PM
To: Neal Groover
Subject: EXTERNAL:Re: G And G Land Holdings & Kildare Land Company LLC 477B-002

Follow Up Flag: Follow up
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Neal,

OCGA 48-5-311 (Review of Assessments) provides the sole means for appeal from a valuation. There is no provision for some other means of review if a “mistake is claimed.” OCGA 48-5-303 (Mistakes; how corrected) is concerned with mistakes in the tax digest, not in an individual valuation. OCGA § 48–5–380 provides for a refund for erroneous or illegal taxes. The taxes here were neither of those. “A claim based on mere dissatisfaction with an assessment, or on an assertion that the assessors, although using correct procedures, did not take into account matters which the taxpayer believes should have been considered (e.g., different comparable sales for the purpose of establishing value), is not, however, one which asserts that an assessment is erroneous or illegal within the meaning of § 48–5–380.16.” *Gwinnett County v. Gwinnett I Limited Partnership*, 265 Ga. at 646–647, 458 S.E.2d 632. See also *Nat'l Health Network, Inc. v. Fulton Cnty.*, 270 Ga. 724, 726 (1999).

In short, OCGA 48-5-311 provides the method for appeal in this matter, and if a taxpayer does not comply with it, there is no other appeal procedure available.

Best,

-Chris

From: Neal Groover <NGroover@EffinghamCounty.org>
Sent: Thursday, December 14, 2023 2:01 PM
To: Chris Rouse <chris.rouse@roco.pro>
Subject: RE: G And G Land Holdings & Kildare Land Company LLC 477B-002

Chris,

I am just checking in to see what your thoughts are on this concerning G & G Land Holdings.

Thanks,

Neal Groover
Chief Appraiser
Effingham County Board of Assessors
901 N Pine St Suite 106
912-754-2125

From: Neal Groover
Sent: Wednesday, December 6, 2023 1:04 PM
To: Chris Rouse (chris.rouse@roco.pro) <chris.rouse@roco.pro>
Cc: Jennifer Keyes (JKeyes@EffinghamCounty.org) <JKeyes@EffinghamCounty.org>
Subject: G And G Land Holdings & Kildare Land Company LLC 477B-002

Chris,

I have attached all information I could find of this property. Parcel 477B-002.

The following are the code sections apply and court cases I saw:

[OCGA 48-5-303 Refund by Board of Assessors](#)
[OCGA 48-5-380 Erroneous taxes paid County Commissioners](#)

[Case Laws Gwinnett County v. Gwinnett I LTD](#)
[Case Law Health Network Inc v. Fulton County](#)

Brett Bennett's argument has essentially two points 1. We did not take in consideration all the facts, that some of the non-wetland property cannot be used to build on which is a factual error 2. It is currently not being used industrially which is also a factual error.

Thanks,

Neal Groover
Chief Appraiser
Effingham County Board of Assessors
901 N Pine St Suite 106
912-754-2125

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