

CHAIRMAN OLIVER LED HALL COUNTY COMMISSION GRANTS IMPROPER TAX WAIVERS OF \$10,884.53 TO WILHEIT PACKAGING LLC AND Z F INDUSTRIES INC!!!

Hall County Citizens For Efficient Government recently filed an open records request and has obtained a listing of all tax related waiver and refund requests filed with the Hall County Commissioners since January 1, 2008. This review revealed some very interesting information regarding tax waivers granted to ***WILHEIT PACKAGING LLC AND Z F INDUSTRIES INC.***

The above named corporate taxpayers did not file timely business tax returns (Wilheit for tax year 2008 and ZF for tax year 2009) resulting in 10% penalties applied by the tax assessors as mandated by Georgia law OCGA 48-5-299. We have also confirmed that a total of 1,542 10% late filing penalties were assessed to numerous other taxpayers on the 2009 Hall County tax digest. HCCFEG has obtained through an open records request the supporting file presented to the Hall County Commission in each waiver request filed by Z F Industries Inc and Wilheit Packaging LLC.

You may view these detail support files at www.hccfeg if you so desire and make your own conclusion concerning the legitimacy of each request and whether or not the Hall County Commission had legal authority to grant waivers of these late filing penalties which were mandated by Georgia Law OCGA 48-5-299. The Hall County tax reduction for Z F as a result of these waivers amounted to ***\$ \$6,863.45*** with the tax waiver to Wilheit amounting to ***\$4,021.08*** in tax reduction . Total tax reductions as a result of these improper (or possibly illegal) waivers was \$10,884.53!!! It is our opinion that the Hall County Commissioners did not have legal authority to waive these penalties for late filing as required by Georgia Law. Hall County Commissioners do have authority per OCGA 48-5-242 to waive late payment interest and the 10% penalty of tax due if not paid within 90 days but they do not have legal authority to waive the 10% penalty added by the tax assessors for late filing as mandated by OCGA 48-5-299 according to our research!

Even the Hall County tax bill has a statement advising ***NO ONE HAS AUTHORITY TO RELIEVE PENALTIES SET BY LAW. It appears the Hall County Commission has granted corporate tax relief to these corporations simply because they asked for it!*** When a waiver is granted it simply means that Hall County has given up and abandoned the legal right they have to collect this penalty that 1,540 other Hall County taxpayers are paying! Why would all five of the Hall County Commissioners do this? If all five of the Hall County commissioners believes this type waiver is proper for large corporations ,why doesn't Hall County advise the 1540 other taxpayers via a public announcement to request a time to appear before the Commissioners and obtain a waiver for the late filing penalty the same as these large corporations?

The Z F Industries Inc waiver request support file substantiates the tax return in question was not filed on time which is the only issue involved. Z F admitted they had no record of the tax return even being mailed in at all! The Wilheit Packaging LLC waiver request support file contains a statement from the individual that prepared the tax return stating the tax return was mailed in ***AFTER THE MARCH 1 DEADLINE. The tax return itself was dated March 7 a full seven days after the statutory deadline and the postage meter date was March 8,2008 on the mail in envelope. Please review each support file in full at www.hccfeg.org. Did anyone in the Commissioners office even read the information in these support files? How could the Commission come to a conclusion these waivers were justified?***

HCCFEG filed an open records request requesting Hall County to supply the specific statutory authority that allowed the Commission to grant a waiver to these companies for the 10% late filing penalty as mandated by OCGA 48-5-299. The response was the county did not have documents responsive to our request in that the county considers this waiver granting a discretionary (Webster-Left to ones own judgment) decision. Title 48 of the Georgia Code, however, does not afford the Commission the privilege of discretionary action in the matter of giving a waiver to remove the 10% late filing penalty.

Hall County taxpayers should be contacting their respective Hall County Commissioner and asking questions about these improper waivers and demanding why they were granted. HCCFEG believes any taxpayer that reviews the support files at www.hccfeg.org applicable to these waivers will come to the conclusion that there was no legal basis or authority for these waivers to be granted by the Hall County Commission. It appears the Hall County Board of Tax Assessors followed the law in these two situations and refused to remove the penalty values assessed. It is unbelievable that the Hall County Commissioners would override the Hall County Board of Tax Assessors and grant waivers of this magnitude when county employees are being furloughed one day a month and employee retirement plan contributions have been suspended to cut cost. Call your Commissioner and let him know your feelings on this matter!!!

Paul S. Barnes, President
Hall County Citizens For Efficient Government
P O Box 5322
Gainesville, Ga 30504
www.hccfeg.org

***Z F INDUSTRIES INC SUPPORT FILE FOR
WAIVER OF 10% PENALTY LEVIED BY
HALL COUNTY TAX ASSESSORS.***

***THIS INFORMATION OBTAINED BY
HCCFEG BY FILING AN OPEN RECORDS
REQUEST WITH THE HALL COUNTY
COMMISSIONERS OFFICE***

ach rules and regulations as
is Code section. (Code 1981,
§ 3; Ga. L. 2002, p. 1009, § 1;

"or chief appraisers" following "as-
and inserted "or a chief appraiser
ounty" following "board".
s notes. — Ga. L. 2005, p. 159, § 1,
ied by the General Assembly, pro-
t: "This Act shall be known and may
as the 'State and Local Tax Revision
05.'"

freeholders; appeals.

S

to remove the only two members of
tgomery County Board of Tax Ap-
their failure to hire a level III
as the chief county appraiser, as
by O.C.G.A. § 48-5-264(a), for the
cy of the notice sent to taxpayers to
he increased assessments of prop-
l for the failure to supervise a
ide mass appraisal; while the trial
troubled by the members' actions,
estrains were, in part, to blame for
e to hire a level III appraiser, and it
abuse its discretion in concluding
oving the only two members from
d was too drastic a remedy and
rupt the running of an essential
nith v. Montgomery County Bd. of
ssors, 268 Ga. App. 177, 601 S.E.2d
4).

3; employment contracts with expenses.

S

ounty employer and the county's
tax assessors, because the employ-
ntract was never approved by the
ommission, and the county's pay-
a salary to the employee was not
ed a ratification of the contract in
ract's entirety, the employee pos-
nly an at-will employment. Thus,
judgment was properly entered
he employee. Powell v. Wheeler

County, 290 Ga. App. 508, 659 S.E.2d 893
(2008).

48-5-299. Ascertainment of taxable property; assessments against unreturned property; penalty for unreturned property; changing real property values established by appeal in prior year.

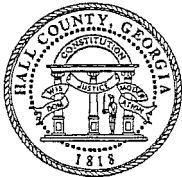
(a) It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law. In all cases where the full amount of taxes due the state or county has not been paid, the board shall assess against the owner, if known, and against the property, if the owner is not known, the full amount of taxes which has accrued and which may not have been paid at any time within the statute of limitations. In all cases where taxes are assessed against the owner of property, the board may proceed to assess the taxes against the owner of the property according to the best information obtainable; and such assessment, if otherwise lawful, shall constitute a valid lien against the property so assessed.

(b)(1) In all cases where unreturned property is assessed by the county board of tax assessors after the time provided by law for making tax returns has expired, the board shall add to the amount of state and county taxes due a penalty of 10 percent of the amount of the tax due or, if the principal sum of the tax so assessed is less than \$10.00 in amount, a penalty of \$1.00. The penalty provided in this subsection shall be collected by the tax collector or the tax commissioner and in all cases shall be paid into the county treasury and shall remain the property of the county.

(2)(A) The provisions of paragraph (1) of this subsection to the contrary notwithstanding, this paragraph shall apply with respect to counties having a population of 600,000 or more according to the United States decennial census of 1970 or any future such census.

(B) In all cases in which unreturned property is assessed by the board after the time provided by law for making tax returns has expired, the board shall add to the assessment of the property a penalty of 10 percent, which shall be included as a part of the taxable value for the year.

(c) Real property, the value of which was established by an appeal in any year, that has not been returned by the taxpayer at a different value during the next two successive years, may not be changed by the board of tax



HALL COUNTY BOARD OF COMMISSIONERS AGENDA REQUEST

All items requiring action by the Commissioners must be presented first at a work session. The following information should be provided for each item.

No item will be considered for a work session until the Department has received authorization on the item by the County Administrator or Assistant Administrator.

Department: 110/TAX ASSESSORS

Submitted By: RICHARD LATHEM

Date Submitted: 1/6/10

Item of Business: ZF INDUSTRIES

Attach an Executive Summary fully describing all elements of the item of business

THE ITEM IS FOR:

Work Session presentation only
(no action needed)

OR Commission Action Needed.

Is there a deadline on this item? If so, Explain: _____

Purpose of Request: WAVIE LATE FILING PENALTY

Department Recommendation: Denial

If the action involves a Resolution, Ordinance, Contract, Agreement, etc. has it been reviewed by the County Attorney?

Yes Explain: _____

No

If funding is involved, are funds approved within the current budget? If Yes, Finance Authorization is Required Below.

Yes Explain: _____

No

Amount: _____

Source of Funds: _____

Administration Staff Authorization

Finance Dept. Authorization: _____

Budgeted Amount: _____

Authorized for Work Session: Richard Lathem

Work Session Date: _____

Comments: _____

HALL COUNTY BOARD OF COMMISSIONERS
EXECUTIVE SUMMARY

SUBJECT:

DATE: 1/6/10

- RECOMMENDATION
- POLICY DISCUSSION
- STATUS REPORT
- OTHER

BUDGET INFORMATION:

ANNUAL-
CAPITAL-

COMMISSION ACTION REQUESTED ON: ZF INDUSTRIES

PURPOSE: WAVIER ON 10% PENALTY FOR FILING LATE

HISTORY:

FACTS AND ISSUES: UNDERSTOOD IN GOOD FAITH APPLICATION FOR THE FREEPORT EXEMPTION HAD BEEN FILED. ALTHOUGH COMMUNICATION BETWEEN HALL CO COMMUNICATION NEVER STATED THE TAX RETURN & FREEPORT EXEMPTION HAD NOT BEEN RECEIVED.

OPTIONS:

RECOMMENDED SAMPLE MOTION:

DEPARTMENT:

Prepared by: *Keith E. Ebel*

Director _____

LAW OFFICES

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WILLIAM A. BAGWELL
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JAMES M. WRIGHT

405 WASHINGTON STREET, N.E.
P.O. BOX ONE
GAINESVILLE, GEORGIA 30503

December 30, 2009

SUCCESSOR TO
WHELCHER & DUNLAP, LLP
CAREY, JARRARD & WALKER, LLP

WILLIAM P. WHELCHER (1895-1975)
JAMES A. DUNLAP (1920-2005)
R. THOMAS JARRARD (1943 - 2007)

TELEPHONE (770)535-4001
FAX (770) 532-7361
WWW.WDJWLAW.COM

VIA ELECTRONIC MAIL

Mr. William H. Blalock, Jr.
Stewart, Melvin & Frost, LLP
200 Main Street, Suite 600
Gainesville, GA 30503-3280

Re: ZF Appeal of Penalties and Interest

Dear Bill:

Pursuant to your voice mail earlier today, I am attaching to this e-mail another copy of my October 30, 2009 letter brief, in which I cite the basis for removing or waiving the penalties and interest assigned to ZF. As this letter brief discusses, it is ZF's contention that the penalties and interest were assessed in error and that their appeal of the penalties and interest shall be granted.


In addition, O.C.G.A. §48-5-242 allows waiver of penalties and interest in certain circumstances.

I trust this will provide the information you need to support ZF's appeal or request that the penalties and interest be removed or waived.

Please let me know if I can provide anything further.

Sincerely,

WHELCHER, DUNLAP, JARRARD &
WALKER, LLP


Emily C. Bagwell

ECB/liw
Attachment
c: Elizabeth Umberson

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October 30, 2009

VIA HAND DELIVERY

Mr. William H. Blalock, Jr.
Stewart, Melvin & Frost, LLP
200 Main Street, Suite 600
Gainesville, GA 30503-3280

Dear Bill:

Pursuant to our conversation last week, I am communicating to you in writing the legal basis ZF Industries, Inc. has for its assessment appeal. As you know, ZF Industries appealed to the Board of Assessors the valuation dated September 2, 2009, a copy of which is enclosed. ZF's appeal letter, dated October 1, 2009, also is enclosed.

ZF Industries received notice of a valuation in April, 2009, a copy of which is enclosed, which established an inventory value of \$23,896,656 and an equipment valuation of \$10,363,830. As ZF Industries in good faith thought that its personal property return and Freeport exemption application had been timely filed, ZF Industries was not concerned with the higher valuation on this April notice; it simply thought the notice included the entire valuation, without the Freeport exemption, to which it was entitled, which it assumed would be recognized later. Furthermore, the April 30, 2009 letter, a copy of which is enclosed, requesting additional information was identical or similar to ones received in previous years, when the Freeport application and related returns unquestionably were filed timely. Accordingly, ZF was under the impression that the valuation process was proceeding in the usual course of business.

It was not until a conversation in early August, 2009, between Richard Lathem with the Tax Assessors' Office and Jim Merriman with the ZF plant in Gainesville, that ZF learned for the first time that its Freeport exemption and tax return had not been received by the Tax Assessors' Office.

As a starting point, I would like to clearly establish that ZF is entitled to appeal its entire valuation. Subsequent to his conversation with Mr. Merriman, Mr. Lathem refigured the inventory and equipment valuations. A copy of Mr. Lathem's notes, which he furnished to ZF, are enclosed. As these notes clearly reflect, Mr. Lathem adjusted both the equipment and inventory values as part of the late August/early September adjustments. He then included the combined changes on the September 2009 valuation notice. As there was a change in the valuation methodology, namely offsetting the two values against each other, ZF clearly had a right to appeal and challenge these values. Essentially, the Tax Assessors' Office has attempted to complete two different valuations on the same property. O.C.G.A. §48-5-306 requires notice of changes in a taxpayer's return in value. In addition, *Rogers v. DeKalb County Board of Tax*

WHELCHER, DUNLAP, JARRARD & WALKER, LLP

Mr. William H. Blalock, Jr.
October 30, 2009
Page 2

Assessors, 247 Ga. 726 (1981), describes that while no particular method of valuation is required, valuations must be fair. Because the September notice included changes to both the equipment and the inventory, even though this is not reflected on the face of the notice, ZF is entitled to appeal both categories of values. In addition, ZF's appeal letter clearly outlines that it is appealing both categories of values.

1. There should be no penalty.

Under O.C.G.A. §48-5-20(a)(i), a taxpayer who has returned or paid taxes in a county for the preceding year and "who fails to return his property for taxation for the current tax year as required by this chapter, shall be deemed to have returned for taxation the same property as was returned or deemed to have been returned in the preceding tax year at the same valuation as the property was finally determined to have been subject to taxation the preceding year." Pursuant to this subsection, ZF Industries is deemed to have automatically returned its property. A copy of the 2008 return, together with the schedule and reconciliation worksheets which accompanied the return, will be provided via separate cover. The return covers all of the property which also is included in the 2009 return. Since, under O.C.G.A. §48-5-20, ZF is deemed automatically to have filed this same property for return in 2009, it is not subject to a penalty.

O.C.G.A. §48-5-20(b) provides that any penalty shall "apply only to the property"

"(1) [w]hich the taxpayer did not return prior to the expiration of the time for making returns; and

(2) [w]hich the taxpayer has acquired since his last tax return or which represents improvements on existing property since his last return."

2008 RETURN
COULD NOT HAVE
INCLUDED THE
EQUIPMENT AND
INVENTORY ACQUIRED
IN 2008!
HCCFFB

Several Georgia cases, including Cobb County Board of Tax Assessors v. Morrison, 249 Ga. App. 691 (2001); Fulton County Board of Tax Assessors v. Butner, 258 Ga. App. 68 (2002); and Simmons v. Board of Tax Assessors of Effingham County, 268 Ga. App. 411 (2004) also support this proposition.

2. To the extent the application was not received by the Hall County Tax Office, there is a genuine mistake of fact and it should be deemed filed.

As stated to the Board of Tax Assessors at the hearing, ZF Industries, in good faith, understood that the application for the Freeport exemption had been filed. Although there was communication between the Hall County Tax Office and ZF subsequent to the initial filing deadline of March 1, 2009, the communication never stated or suggested that the tax return and Freeport exemption had not been received. In fact, an April 30, 2009 letter from the Board of Tax Assessors, a copy of which is enclosed, suggested just the opposite. As you will note, the letter states that the Hall County Board of Tax Assessors is currently "reviewing TY2009 ad

WHELCHER, DUNLAP, JARRARD & WALKER, LLP

Mr. William H. Blalock, Jr.
October 30, 2009
Page 3

valorem tax returns." The letter also refers to a review of ZF's "current Hall County assessment records" and sought additional information. The letter does not either state or suggest that the tax return has not been received.

As you may know, ZF Industries, Inc., was the subject of an audit by Hall County in 2006, which reviewed the personal property returns for 2003, 2004 and 2005. ZF received a clean audit letter, a copy of which is attached. The Tax Assessors' Office was clearly familiar with ZF and its history of keeping timely and accurate records. As the Board of Tax Assessors heard during the current appeal process, if ZF Industries had ever been told in the April 30th letter that its tax return or Freeport exemption application had not been received, they would have been filed immediately. At worst, ZF would have been entitled to at least a 50 percent exemption.

3. The Board of Tax Assessors may choose to extend the filing deadline under O.C.G.A. §48-5-300.1(d).

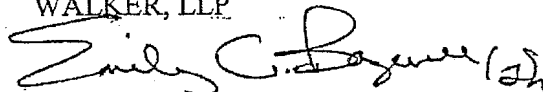
O.C.G.A. §48-5-300.1(d) provides that "[w]here, before the expiration of the time prescribed in this Code section for the assessment of any tax imposed by this chapter with respect to personal property, both the board of tax assessors and the person subject to assessment have consented in writing to its assessment after such time, the tax may be assessed at anytime prior to the expiration of the agreed upon period. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the previously agreed upon period. The board of assessors is authorized in any such agreement to extend similarly the period within which a claim for refund may be filed"

We respectfully request that the Board of Tax Assessors consent in writing to an extension of the time for assessment. By such an extension of time, this also would provide ZF Industries' Freeport exemption application and tax return to be deemed to have been filed within the appropriate time period.

I appreciate your consideration of ZF's position on these issues, and I will be glad to answer any questions you may have.

Sincerely,

WHELCHER, DUNLAP, JARRARD &
WALKER, LLP


Emily C. Bagwell

ECB/liw

Enclosures

P:\ECB\Letters\Blalock Bill 10-29-09.doc



Commercial Vehicle and Speci
Driveline Technology

ZF Industries, Inc. · 1261 Palmour Drive SW
Gainesville, GA 30501 · USA

Hall County Board of Tax Assessors
Personal Property Department
300 Henry Ward Way, Suite 203
P.O. Box 1780
Gainesville, GA 30503

Dept. Executive
From Elizabeth Umberson
Phone 678-989-5673
Fax 678-989-5105
E-mail elizabeth.umberson@zf.com
Your Ref.
Our Ref.

Date Oct 1, 2009

To Whom It May Concern:

Please accept this letter as an appeal of the 2009 assessment for ZF Industries, Inc's ("ZF's") personal property in accordance with the attached Property Valuation and Assessment Notice which was mailed on September 2, 2009. We hereby respectfully request a hearing date be scheduled to review the 2009 assessment for personal property Account #0881610-01.

It is our opinion that the Current Value and Assessed Value are overstated for this account.

In support of our position, we offer the following information:

1. Our main contention in this appeal is the disallowance of the Freeport Exemption by the County. In April 2009 (after the deadline for filing the 2009 personal property statement), Mr. Lathem requested supplemental information in regards to the Inventory Freeport Exemption from Mr. Jim Merriman, Controller for ZF Gainesville. The letter requesting additional information stated that the Board of Tax Assessors was reviewing the ad valorem tax return and observed that additional information was required. It was our assumption, based upon this letter, that the County had received our tax return and was requesting additional information in order to set the assessment at the proper level. The fact that the county had not received the Personal Property Return and Application for Freeport Exemption was not disclosed in this letter; in fact it implied the opposite. (see attached Notice of Official Review)
2. ZF provided Mr. Lathem the information requested regarding the Inventory Freeport Exemption. In addition, Mr. Merriman provided Mr. Lathem with information related to plant machinery and equipment originally purchased in 2003, which was exempt



from property tax for a 5 year period which ended in 2008. Based on the information provided, Mr. Lathem adjusted the property tax Current Value and Assessed Value for Account 088160-01 for the machinery and equipment on September 9, 2009, but did not adjust the Inventory valuation. The assessment notice mailed by the department on 9/2/2009 shows no adjustment to the Fair Market Value or the Assessed Value of the Industrial Inventory portion of our account. (See attached Property Valuation and Assessment Notice dated 9/2/2009).

3. ZF provided Mr. Lathem all information necessary to address the Inventory Freeport Exemption and Mr. Lathem's work papers show an adjustment to the value of the inventory. This change in the valuation of the inventory was not reflected on the assessment notice mailed on 9/2/2009. (See attached Mr. Lathem's supporting work papers.)
4. At no time during these discussions and requests for supporting information did Mr. Lathem inform ZF that it had not filed an actual return. ZF was not informed of this issue until August 2009, in a phone call between Mr. Lathem and Mr. Merriman. After ZF was informed, we determined that the return was prepared but we have no record of it being filed with the County.

The local assessor has clearly established an internal policy and procedure to request supplemental information from ZF Industries, Inc. in order to develop the Fair Market Value and Assessed Value of our property. This additional supporting documentation has always been timely provided to Mr. Lathem. It has been the custom of Mr. Lathem to discuss these submissions directly with Mr. Merriman.

Therefore, we hereby request a review of the entire valuation of the Industrial Inventory of ZF Industries, Inc. including the portion that would qualify for exemption as Freeport Inventory. We contend that the value of our taxable inventory should be \$2,405,853 at 100% Fair Market Value and 962,341 at 40% Fair Market Value.

Valuation information supporting a reduction in the assessed value will be provided to the County Appraisal Staff.

We thank you for your consideration in this matter.



Page 3/3 · Date Oct. 1, 2009

Sincerely,

Allan B. Currie
Vice President and Chief Tax Officer
ZF Industries, Inc.

A handwritten signature in cursive script, appearing to read 'Stefan Fuessinger'.

Stefan Fuessinger
Vice President and Chief Financial Officer
ZF Industries, Inc.

A handwritten signature in cursive script, appearing to read 'Elizabeth Umberson'.

Elizabeth Umberson
Division President
Commercial Vehicles and Special Driveline Technology

Enclosure

BUSINESS VALUATION TAXPAYER COPY

THIS IS NOT A TAX BILL

PROPERTY VALUATION AND ASSESSMENT NOTICE

ACCT: 0881610-01	TYPE OF PROPERTY	Current Value & Assessment January 1, 2009		Previous Value & Assessment January 1, 2008	
		100% FMV	40% FMV	100% FMV	40% FMV
TD-104	IF Unreported Industrial Inv				
PT-045	IF Unreported Industrial Mach & Equip	7,744,579	3,097,832		
TOTAL					

Date of Notice: 09/02/2008

Z F INDUSTRIES INC
1251 PALMOUR DR SW
GAINESVILLE GA 30501

Respectfully,
Hall County Board of Tax Assessors
Personal Property Department
300 Henry Ward Way, Suite 203
P.O. Box 1780
Gainesville, GA 30503

Appeal Information:

1. You may exercise your rights of appeal by filing a written objection to an assessment of Personal Property by giving the account number, if any, contained in the tax notice and stating that the objection is to an assessment of personal property.
2. By resolution of the Department of Revenue Rule 48-5-311(e), you may appeal as to matters of taxability, uniformity of assessment and value on this initial assessment.
3. Since this is an original valuation notice, you have 30 days from the date of mailing this notice in which to appeal your initial assessment by resolution of the Hall County Board of Tax Assessors. Any objection or appeal to this assessment must be mailed with a timely United States Postal Service postmark to the specific post office box shown above, otherwise said appeal will be considered late.
4. After reviewing your appeal to the initial assessment, if changes or corrections are made by the Hall County Board of Tax Assessors, an amended valuation notice will be mailed indicating the new value. If you remain dissatisfied with the changed or corrected value, you shall, within 21 days of the date of the change notice, institute an appeal to the Hall County Board of Equalization by sending a written notice of appeal to the Hall County Board of Tax Assessors. Any objection or appeal to this assessment must be mailed with a timely United States Postal Service postmark to the specific post office box shown above, otherwise said appeal will be considered late. If no changes are made by the Hall County Board of Tax Assessors, your appeal will be forwarded to the Hall County Board of Equalization.
5. If you wish to file an appeal you must do so in writing and to a timely deadline as outlined above. If you do not file an appeal, your right to file an appeal will be lost. Once the Hall County Board of Tax Assessors revise the initial assessment pursuant to Code Section 48-5-306 due to verification thru an audit or desk review, then the taxpayer will receive a notice and have an appropriate time period, as specified in paragraphs 3 and 4 above, in which to appeal the assessment. For further information on the proper method for filing an appeal, you may contact the Hall County Board of Tax Assessors Office which is located at: 300 Henry Ward Way, Suite 203 and which may be contacted by telephone at: (770) 531-6750.
6. You may also elect, as an alternative to appealing to the Hall County Board of Equalization, to appeal to an arbitrator or arbitrators. An arbitration appeal shall be effected by the taxpayer's filing a written notice of arbitration with the Hall County Board of Tax Assessors. The notice of arbitration shall specifically state the grounds for arbitration. The notice shall be filed within 30 days from the date of mailing the notice pursuant to Code Section 48-5-305. For additional information on appealing an assessment to an arbitrator or arbitrators you may contact this office at (770) 531-6750. If you have questions regarding this notice or the appeal process, you may contact the following individuals: (1) Business Personal Property - Kevin Pirkle at (770) 531-6750; Freepport Inventory Exemption - Robert G. Hearn at (770) 531-6755 and Vehicles, Appraised Valuation - Tom Broughton at (770) 531-6747.
7. The amount of your debt is correct unless you file a timely appeal or an appeal of a reassessed value specified in this notice unless revised by further verification thru an audit or desk review. You have the right to appeal these values to the Hall County Board of Tax Assessors either followed by an appeal to the Hall County Board of Equalization or to arbitration and in either case, to appeal to the Superior Court.
8. Additional information may be obtained by contacting this county's tax assessors office. Phone (770) 531-6749.



BOARD OF TAX ASSESSORS HALL, COUNTY GA

Member
Georgia Association
Assessing Officials

International Association
Assessing Officials

PERSONAL PROPERTY DEPARTMENT

Phone: (770)531-6749

OFFICIAL REVIEW

Date of Notice:

04/30/2009

PGST OFFICE BOX 1780
GAINESVILLE, GEORGIA 30503
FAX: (770)531-6754

0881610
Z F INDUSTRIES INC
1261 PALMOUR DR SW
GAINESVILLE GA 30501

Dear Sirs:

The Hall County Board of Tax Assessors is currently reviewing TY 2009 ad valorem tax returns in regard to business personal property assessments.

In reviewing your current Hall County assessment records, it was observed the following is needed:

- (1) Copy of specific documentation from your books of accounting which substantiates booked cost for inventory at your Gainesville, GA /Hall County location as of December 31, 2008. If your General Ledger Trial Balance is not detailed by location, then documentation should be a copy of an actual inventory record(s) taken directly from your books of accounting which reflects booked inventory cost at said store/facility as of December 31, 2008, or you may substitute Schedule L, pages 1, 2 & 3 as filed with your 2008 Federal Income Tax Return if for one location only.
- (2) Copy of current booked depreciation schedule for same store/facility that reflects item description, date purchase and cost. This documentation should be in the form of a detailed depreciation schedule taken directly from your books of accounting. You should also submit an itemized listing if said depreciation schedule does not itemize machinery and equipment owned as of December 31, 2008 and used as 179 deduction on your Federal Tax Return.

Therefore, in order to determine your correct property tax liability, please consider this correspondence an official request that the above mentioned documentation and/or information be submitted within 15 days so that our review can be commenced and completed in a prompt manner.

O.C.G.A. 48-5-300 provides the tax assessors authority to require production of documents, by subpoena if necessary, which contain verification needed to determine proper assessments.

Thanking you in advance for your cooperation in this matter.

Hall County Board of Tax Assessors
Personal Property Department
770-531-6750
770-531-6748

/pad

BUSINESS VALUATION TAXPAYER COPY

THIS IS NOT A TAX BILL

PROPERTY VALUATION AND ASSESSMENT NOTICE

ACCT 0881610-01	TYPE OF PROPERTY	Current Value & Assessment January 1, 2009		Previous Value & Assessment January 1, 2008	
		100% FMV	40% FMV	100% FMV	40% FMV
TD-104	IT Industrial Inventory	23,896,656	9,558,662	2,540,705	1,016,282
PT-045	IF Industrial Mach & Equip	10,363,830	4,145,532	11,192,080	4,476,832
	TOTAL	34,260,486	13,704,194	13,732,785	5,493,114

Date of Notice: 04/08/2009

Z F INDUSTRIES INC
1261 PALMOUR DR SW
GAINESVILLE GA 30501

Respectfully,
Hall County Board of Tax Assessors
Personal Property Department
300 Henry Ward Way, Suite 203
P.O. Box 1780
Gainesville, GA 30503

Appeal Information:

1. You may exercise your rights of appeal by filing a written objection to an assessment of Personal Property by giving the account number, if any, contained in the tax notice and stating that the objection is to an assessment of personal property.
2. By resolution of the Department of Revenue Rule 48-5-311(e), you may appeal as to matters of taxability, uniformity of assessment and value on this initial assessment.
3. Since this is an original valuation notice, you have 30 days from the date of mailing this notice in which to appeal your initial assessment by resolution of the Hall County Board of Tax Assessors. Any objection or appeal to this assessment must be mailed with a timely United States Postal Service postmark to the specific post office box shown above, otherwise said appeal will be considered late.
4. After reviewing your appeal to the initial assessment, if changes or corrections are made by the Hall County Board of Tax Assessors, an amended valuation notice will be mailed indicating the new value. If you remain dissatisfied with the changed or corrected value, you shall, within 21 days of the date of the change notice, institute an appeal to the Hall County Board of Equalization by sending a written notice of appeal to the Hall County Board of Tax Assessors. Any objection or appeal to this assessment must be mailed with a timely United States Postal Service postmark to the specific post office box shown above, otherwise said appeal will be considered late. If no changes are made by the Hall County Board of Tax Assessors, your appeal will be forwarded to the Hall County Board of Equalization.
5. If you wish to file an appeal, you must do so in writing and in a timely fashion as outlined above. If you do not file an appeal, your right to file an appeal will be lost. Should the Hall County Board of Tax Assessors revise the initial assessment pursuant to O.C.G.A. 48-5-306 due to verification thru an audit or desk review, then the taxpayer will receive a notice and have an appropriate time period, as specified in paragraphs 3 and 4 above, in which to appeal the assessment. For further information on the proper method for filing an appeal, you may contact the Hall County Board of Tax Assessors Office which is located at 300 Henry Ward Way, Suite 203 and which may be contacted by telephone at: (770) 531-6750.
6. You may also elect, as an alternative to appealing to the Hall County Board of Equalization, to appeal to an arbitrator or arbitrators. An arbitration appeal shall be effected by the taxpayer's filing a written notice of arbitration with the Hall County Board of Tax Assessors. The notice of arbitration shall specifically state the grounds for arbitration. The notice shall be filed within 30 days from the date of mailing the notice pursuant to Code Section 48-5-305. For additional information on appealing an assessment to an arbitrator or arbitrators you may contact this office at: (770) 531-6750. If you have questions regarding this notice or the appeal process, you may contact the following individuals: (1) Business Personal Property - Kevin Pirks at (770) 531-6750; Freight Inventory Exemption - Richard Latham at (770) 531-6755 and Vehicles Appealed Valuation - Tim Barrett at (770) 531-6747.
7. The amount of your ad-valorem tax bill for this year will be based on the appraised and assessed values specified in this notice unless revised by further verification thru an audit or desk review. You have the right to appeal these values to the Hall County Board of Tax Assessors either followed by an appeal to the Hall County Board of Equalization or to arbitration and in either case, to appeal to the Superior Court.
8. Additional information may be obtained by contacting this county's tax assessors office. Phone (770) 531-6749.

8/13/09

A) Request Submission	INV VALUE	EQ. VALUE	NON FILE PENALTY
	23,896,656	10,363,830	2,389,670

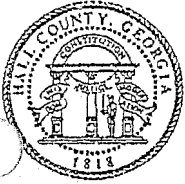
B) INV ADJUSTMENT FROM BACKUP SUPPLIED			
	23,896,656 Digest	2,389,670 NONFILE PENALTY	
	23,258,067 Actual	2,325,700 " " "	
Relative Calculation	(638,589)	(63,870)	

C) EQ. ADJUSTMENT FROM BACKUP		
	18,746,990 Steam Backups w/ROW ADS	NEW EQUIPMENT 2008 NON FILE PENALTY
	10,363,830 Digest	Penalty 377,860
	+ 8,383,160	Ⓟ Ⓞ

D) EQ	8,383,160	PENALTY	377,860
INV	(638,589)		(63,870)
	<u>7,744,571</u>	<u>Penalty</u>	<u>313,990</u>
			<u>NET EQ ADJUSTMENT for 2009</u>

↓
 NEW NOTICE WILL BE SENT OUT ON THIS AMOUNT
 ON 9/2/09 with a 30 day appeal window.

Richard Larkin



BOARD OF TAX ASSESSORS HALL COUNTY, GEORGIA

MEMBER
Georgia Association
Assessing Officials

International Association
Assessing Officials

PERSONAL PROPERTY DEPARTMENT

POST OFFICE BOX 1780
GAINESVILLE, GEORGIA 30503
770/531-6749

November 16, 2006

Mr. Greg Urbanick
ZF Industries, Inc.
1261 Palmour Drive SW
Gainesville, GA 30501

Dear Mr. Urbanick:

We have concluded the audit of the Hall County Business Personal Property Tax Return review for ZF Industries, Inc. (Account #0881610).

The audit has determined that the Personal Property Returns for the years 2005, 2004 and 2003 required no adjustments.

If you have any questions or comments regarding the audit, please contact either Mendola & Associates, LLC at (770) 631-3911 or myself.

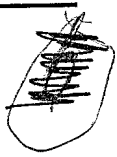
Thank you again for your time and cooperation during the audit.

Sincerely,

Lyman Martin
Chief Appraiser – Personal Property
Hall County Board of Tax Assessors

009 Property Tax Statement

Keith Echols
 Hall County Tax Commissioner
 P.O. Box 1579
 Gainesville, GA 30503
 www.hallcounty.org



Bill No.	Due Date	TOTAL DUE
2009-111989	12/01/2009	95,290.40

Map: P0881610

Location:

Payments By Mastercard, Discover and Visa Accepted.
 Please fill out information below and return by mail or fax.

Amount \$ _____ Expiration Date: _____

Credit Card#: _____

Card Holder Printed Name: _____

Card Holder Signature: _____

Phone Number: _____

***Note: All credit card payments will be charged a convenience fee of 2.59%. Payments can be made online at www.hallcounty.org.

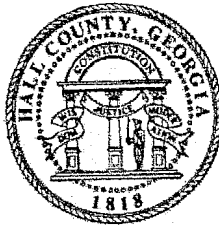
**Note: All returned checks will be turned over to Tiger Tranz, a check recovery service, and will be charged a NSF fee of \$30.00 plus additional charges.

Z F Industries Inc
 1261 Palmour Dr
 Gainesville, GA 30501-6860

RETURN THIS PORTION WITH PAYMENT
 (1% interest per month will be added if not paid by due date)



Keith Echols
 Hall County Tax Commissioner
 P.O. Box 1579
 Gainesville, GA 30503
 www.hallcounty.org



Tax Payer: Z F INDUSTRIES INC
 Map Code: P0881610 PERSONAL
 Description: INV AND/OR FURN/FIX/MACH/EQUIP
 Location:
 Bill No: 2009-111989
 District: 004 GAINESVILLE

Phone: (770) 531-6950 Fax: (770) 297-2311

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions	
0	0	0.0000	34,260,486	12/01/2009		12/01/2009		
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
BOARD OF EDUCATION-SCHOOL TAX								Levied by the Board of Education representing 67% of your tax bill.
SCHOOL								
COUNTY GENERAL TAX								Levied by the County Board of Commissioners representing 26% of your tax bill.
GROSS COUNTY	34,260,486.00	13,704,194.00	0.00	13,704,194.00	9.2300	126,489.71	0.00	85,651.21
SALES TAX CREDIT	34,260,486.00	13,704,194.00	0.00	13,704,194.00	-2.9800	0.00	-40,838.50	0.00
COUNTY FIRE TAX								Levied by the County Board of Commissioners representing 6% of your tax bill.
GROSS UNINC FIRE								
INSURANCE PREMIUM CREDIT								
GROSS INC FIRE								
STATE TAX								Levied by the State of Georgia representing 1% of your tax bill.
STATE	34,260,486.00	13,704,194.00	0.00	13,704,194.00	0.2500	3,426.05	0.00	3,426.05
OTHER CHARGES								
STATE OR NON-FILING PENALTY	34,260,486.00	0.00	0.00	0.00	0.0000	6,213.14	0.00	6,213.14
SOLID WASTE								
STREET LIGHTS								
STORM WATER MGMT								
TOTALS					6.5000	136,128.90	-40,838.50	95,290.40

* Copy of Original Tax Bill

Payments by mail is encouraged. However, you may pay taxes at the following 3 locations:
 1. North Hall Tag Office, Quillian Corner
 2. South Hall Tag Office, College Square Shopping Center
 3. Main Office, Downtown Gainesville, Administration Building
 All offices are open M-F, 8:00-4:30, except for North Hall which closes from 12:30-1:30.
 There are payment drop boxes located at all locations.

Current Due	95,290.40
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back Taxes	0.00
TOTAL DUE	95,290.40

2009 Property Tax Statement

Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Hall County Tax Commissioner

Z F INDUSTRIES INC
1261 PALMOUR DR SW
GAINESVILLE, GA 30501

Bill No.	Due Date	TOTAL DUE
2009-8000130		.00

Map : P0881610N
Last payment made on: 12/09/2009

Printed: 02/18/2010

Location:

Payments By Mastercard, Visa, and Discover Accepted.
Please fill out information below and return by mail or fax.

Amount: \$ _____ Expiration Date: _____

Credit Card #: _____

Card Holder Printed Name: _____

Card Holder Signature: _____

Phone Number: _____

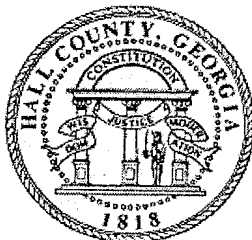
Note: All credit card payments will be charged a fee of 2.59%.



RETURN THIS PORTION WITH PAYMENT

(1% interest per month will be added if not paid by due date)

Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/



Tax Payer: Z F INDUSTRIES INC
Map Code: P0881610N **PERSONAL**
Description: UNREPORTED MACH & EQUIP
Location:
Bill No: 2009-8000130
District: 004 GAINESVILLE

Phone: (770) 531-6950 Fax: (770) 297-2311

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions	
0	0	.0000	7,744,579					
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE	7,744,579.00	3,097,832.00		3,097,832.00	.250	774.46		774.46
GROSS COUNTY	7,744,579.00	3,097,832.00		3,097,832.00	9.230	28,592.99		19,361.45
SALES TAX CREDIT				3,097,832.00	-2.980		-9,231.54	
LATE OR NON FILING PENALTY	7,744,579.00	0.00		0.00	.000			.00
TOTALS					6.500	29,367.45	-9,231.54	20,135.91

APPEALED

Note: The amount of late or non filing penalty waived on this account was \$ 816.37. (see attached)

Payment by mail is encouraged. However, you may pay taxes at the following 3 locations:

1. North Hall Tag Office, Quillian Corner
2. South Hall Tag Office, College Square Shopping Center
3. Main Office, Downtown Gainesville, Administration Building

All offices are open M - F, 8:00 - 4:30, except for North Hall which closes from 12:30 - 1:30. There are payment drop boxes located at all locations.

Current Due	20,135.91
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	20,135.91
Back taxes	0.00
TOTAL DUE	.00

TRANS. NO: 31200 REG: 23 TRANS. DATE: 01/28/2010 YEAR: 2009 BILL: 8000130 MAP: P0881610N
 TRANS RANGE: 31200 - 31200 CHECK NO:

TRANSACTIONS DETAILS

SOURCE/TYPE: N P
 DISTRICT: 004 FMV: 7,744,579.00
 DIGEST TYPE: R DECAL: 0
 PAYMENT BILL: 8000130
 TRANS. RANGE: 31200 - 31200
 OWNER
 ACCOUNT NO: P0881610N
 NAME: Z F INDUSTRIES INC

TYPE/DATE: ADJUSTMENT 01/28/2010
 INPUT: psavage 01/28/2010
 UPDATED:
 RECORDING: 0 PAID
 DUE: 03/29/2010 DATE: 12/09/2009
 AMOUNT: 20,135.91
 COMMENTS

	UNPAID AMT	TRANS AMT
PRINCIPAL:	816.37	-816.37
INTEREST:	8.16	0.00
PENALTY:	0.00	0.00
GED:	0.00	0.00
FIFA:	0.00	0.00
COLLECT:	0.00	0.00
TITLE:	0.00	0.00
MAIL:	0.00	0.00
ADMIN:	0.00	0.00
ADVERTISE:	0.00	0.00
Total:	824.53	-816.37

*Late or Non-Filing
 Penalty. Actual
 tax amount waived*

Trans Date	Regis	Trans No	Trans Type	Year	Bl	TRANS. AMT:
11/28/2010 08:15:23		31200	ADJUSTMENT	2009	800	-816.37
						OVER/SHORT: 0.00
						REFUND DATE: 00/00/0000
						REFUND CHECK:
						ADJ. DATE: 1/28/2010 06
						ADJ. DOC. NO: PS

PAYMENT:	0.00
CASH:	0.00
CHECK:	0.00
CHARGE:	0.00
CHANGE:	0.00
OVERPAY:	0.00
REFUND:	0.00
BALANCE:	0.00

2002 Property Tax Statement

Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Hall County Tax Commissioner

Z F INDUSTRIES INC
1261 PALMOUR DR SW
GAINESVILLE, GA 30501

RETURN THIS PORTION WITH PAYMENT

(1% interest per month will be added if not paid by due date)

Bill No.	Due Date	TOTAL DUE
2002-88673		.00

Map : P0881610

Last payment made on: 11/27/2002

Printed: 02/18/2010

Location: 1261 PALMOUR DR SW

Payments By Mastercard, Visa, and Discover Accepted.
Please fill out information below and return by mail or fax.

Amount: \$ _____ Expiration Date: _____

Credit Card #: _____

Card Holder Printed Name: _____

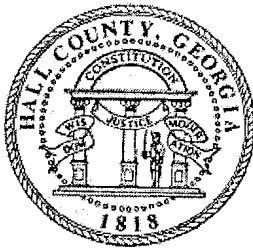
Card Holder Signature: _____

Phone Number: _____

Note: All credit card payments will be charged a fee of 2.59%.



Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/



Tax Payer: Z F INDUSTRIES INC
Map Code: P0881610 **PERSONAL**
Description: INVENTORY/ MACHINERY & EQUIPME
Location: 1261 PALMOUR DR SW
Bill No: 2002-88673
District: 004 GAINESVILLE

Phone: (770) 531-6950 Fax: (770) 297-2311

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions	
0	0	.0000	32,763,383				SF	
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE	32,763,383.00	13,105,353.00	1,382,700.00	11,722,653.00	.250	2,930.66		2,930.66
GROSS COUNTY	32,763,383.00	13,105,353.00	1,382,700.00	11,722,653.00	11.480	134,576.06		83,582.52
SALES TAX CREDIT				11,722,653.00	-4.160		-48,766.24	
GVL TAX EQUITY ROLLBACK				11,722,653.00	-.190		-2,227.30	
LATE OR NON FILING PENALTY	32,763,383.00	0.00		0.00	.000	3,485.52		3,485.52
TOTALS					7.380	140,992.24	-50,993.54	89,998.70

Assessed but not waived.

(Penalty Paid)

Payment by mail is encouraged. However, you may pay taxes at the following 3 locations:

1. North Hall Tag Office, Quillian Corner
2. South Hall Tag Office, College Square Shopping Center
3. Main Office, Downtown Gainesville, Administration Building

All offices are open M - F, 8:00 - 4:30, except for North Hall which closes from 12:30 - 1:30. There are payment drop boxes located at all locations.

Current Due	89,998.70
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	89,998.70
Back taxes	0.00
TOTAL DUE	00

2001 Property Tax Statement

Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Hall County Tax Commissioner

Z F INDUSTRIES INC
1261 PALMOUR DR SW
GAINESVILLE, GA 30501

Bill No.	Due Date	TOTAL DUE
2001-89116		.00

Map : P0881610

Last payment made on: 12/28/2001

Printed: 02/18/2010

Location: 1261 PALMOUR DR SW

Payments By Mastercard, Visa, and Discover Accepted.
Please fill out information below and return by mail or fax.

Amount: \$ _____ Expiration Date: _____

Credit Card #: _____

Card Holder Printed Name: _____

Card Holder Signature: _____

Phone Number: _____

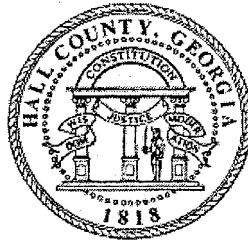
Note: All credit card payments will be charged a fee of 2.59%.



RETURN THIS PORTION WITH PAYMENT

(1% interest per month will be added if not paid by due date)

Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/



Tax Payer: Z F INDUSTRIES INC
Map Code: P0881610 **PERSONAL**
Description: INVENTORY
Location: 1261 PALMOUR DR SW
Bill No: 2001-89116
District: 004 GAINESVILLE

Phone: (770) 531-6950 Fax: (770) 297-2311

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions	
0	0	.0000	32,570,900				SF	
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE	32,570,900.00	13,028,360.00	1,939,288.00	11,089,072.00	.250	2,772.27		2,772.27
GROSS COUNTY	32,570,900.00	13,028,360.00	1,939,288.00	11,089,072.00	11.950	132,514.41		81,726.46
SALES TAX CREDIT				11,089,072.00	-4.470		-49,568.15	
GVL TAX EQUITY ROLLBACK				11,089,072.00	-.110		-1,219.80	
LATE OR NON FILING PENALTY	32,570,900.00	0.00		0.00	.000	2,455.35		2,455.35
TOTALS					7.620	137,742.03	-50,787.95	86,954.08

(Penalty Paid)

Assessed but not waived.

Payment by mail is encouraged. However, you may pay taxes at the following 3 locations:
1. North Hall Tag Office, Quillian Corner
2. South Hall Tag Office, College Square Shopping Center
3. Main Office, Downtown Gainesville, Administration Building
All offices are open M - F, 8:00 - 4:30, except for North Hall which closes from 12:30 - 1:30.
There are payment drop boxes located at all locations.

Current Due	86,954.08
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	86,954.08
Back taxes	0.00
TOTAL DUE	.00

Printed: 02/18/2010

2000 Property Tax Statement

Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Hall County Tax Commissioner

Z F INDUSTRIES INC
1261 PALMOUR DR SW
GAINESVILLE, GA 30501

RETURN THIS PORTION WITH PAYMENT

(1% interest per month will be added if not paid by due date)

Bill No.	Due Date	TOTAL DUE
2000-79264		.00

Map : P0881610

Last payment made on: 11/30/2000

Printed: 02/18/2010

Location:

Payments By Mastercard, Visa, and Discover Accepted.
Please fill out information below and return by mail or fax.

Amount: \$ _____ Expiration Date: _____

Credit Card #: _____

Card Holder Printed Name: _____

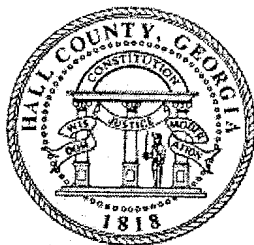
Card Holder Signature: _____

Phone Number: _____

Note: All credit card payments will be charged a fee of 2.59%.



Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/



Tax Payer: Z F INDUSTRIES INC
Map Code: P0881610 **PERSONAL**
Description: IND INV:ADJ:CORR VALUE
Location:
Bill No: 2000-79264
District: 004 GAINESVILLE

Phone: (770) 531-6950 Fax: (770) 297-2311

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions	
.0	0	.0000	27,737,381					
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE	27,737,381.00	11,094,952.00		11,094,952.00	.250	2,773.74		2,773.74
GROSS COUNTY	27,737,381.00	11,094,952.00		11,094,952.00	11.260	124,929.16		76,998.96
SALES TAX CREDIT				11,094,952.00	-4.260		-47,264.50	
GVL TAX EQUITY ROLLBACK				11,094,952.00	-0.060		-665.70	
LATE OR NON FILING PENALTY	27,737,381.00	11,094,952.00		11,094,952.00	.000	3,436.07		3,436.07
TOTALS					7.190	131,138.97	-47,930.20	83,208.77

Assessed but not waived.

(Penalty Paid)

Payment by mail is encouraged. However, you may pay taxes at the following 3 locations:
1. North Hall Tag Office, Quillian Corner
2. South Hall Tag Office, College Square Shopping Center
3. Main Office, Downtown Gainesville, Administration Building
All offices are open M - F, 8:00 - 4:30, except for North Hall which closes from 12:30 - 1:30.
There are payment drop boxes located at all locations.

Current Due	83,208.77
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	83,208.77
Back taxes	0.00
TOTAL DUE	.00

HALL COUNTY GOVERNMENT BOARD OF COMMISSIONERS

January 26, 2010

Ms. Elizabeth Umberson
Division President
ZF Industries, Inc.
1261 Palmour Drive SW
Gainesville, GA 30501

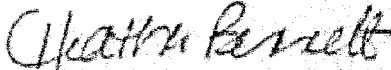
RE: ZF Industries' Appeal of Penalties and Interest

Dear Ms. Umberson:

Please be advised that in its meeting of January 14, 2010, the Hall County Board of Commissioners voted to approve the request of ZF Industries' request to waive a 10% late filing penalty.

Please contact me or the Tax Commissioners' Office (770.531.6950) if you have any questions or if any additional information is necessary.

Sincerely,



Heather Bennett
Commission Clerk

cc: Keith Echols, Tax Commissioner
Richard Lathem, Tax Assessor's Office
Michaela Thompson, Finance Director



POST OFFICE DRAWER 1435
GAINESVILLE, GEORGIA 30603
770.531-6155
FAX 770.531-1972

TOM OLIVER
CHAIRMAN

BOBBY BANKS, DISTRICT 1
BILLY POWELL, DISTRICT 2
STEVE GAILEY, DISTRICT 3
ASHLEY BELL, DISTRICT 4

CHARLEY NIX
COUNTY ADMINISTRATOR

PHIL SUTTON
ASSISTANT COUNTY
ADMINISTRATOR

HEATHER DENNETT
COMMISSION CLERK

JESSICA YORK
EXECUTIVE ASSISTANT

***WILHEIT PACKAGING LLC SUPPORT
FILE FOR WAIVER OF 10% PENALTY
LEVIED BY HALL COUNTY TAX BOARD.
THIS INFORMATION OBTAINED BY
HCCFEG BY FILING AN OPEN RECORDS
REQUEST WITH THE HALL COUNTY
COMMISSIONERS OFFICE.***

THIS RETURN IS CONSIDERED PUBLIC INFORMATION AND WILL BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW

2008 770-531-6749
 DUE DATE 03/01/2008
 MAP AND PARCEL I.D. NO.
 NAICS NO.

COUNTY-NAME AND RETURN ADDRESS

TAXPAYER NAME AND ADDRESS

HALL COUNTY BOARD OF TAX ASSESSORS
 PERSONAL PROPERTY DEPARTMENT
 300 HENRY WARD WAY, NE - STE 203
 P.O BOX 1780
 GAINESVILLE, GA 30503

WILHEIT PACKAGING, LLC
 1527 MAY DRIVE
 GAINESVILLE, GA 30507-8464

To avoid a 10% penalty on items not previously returned, file not later than the due date listed above. This return is subject to audit by the Board of Tax Assessors under O.C.G.A. § 48-5-299 and 48-5-300. The return and supporting schedule must be completed and returned in order for property to be properly returned. Department of Revenue Rule 560-11-10-.08 (3) (C)

BUSINESS PHYSICAL LOCATION

1527 MAY DRIVE
 GAINESVILLE, GA 30507-8464

IF MAILING ADDRESS OR NAME IS INCORRECT, PLEASE CORRECT IN THE SPACE PROVIDED BELOW.

NAME:

ADDRESS:

CITY, STATE, ZIP:

The values from Schedules A, B, and C should be listed below. If these values, in your opinion, do not reflect fair market value then you may list your estimate of value under the column headed Taxpayers Returned Value.

PERSONAL PROPERTY STRATA

TAXPAYER RETURNED VALUE, AS OF JAN. 1	INDICATED VALUE FROM SCHEDULES A, B, & C	FOR TAX OFFICE USE
211,746	211,746	HALL COUNTY TAX ASSESSORS PERSONAL PROPERTY DEPT. FILED 2008 MAR 10 PM 1:35
4,067,154	4,067,154	
NONE	NONE	
NONE	NONE	
TOTALS	4,278,900	

- F. Furniture/Fixtures/Machinery/Equipment-- includes all fixtures, furniture, office equipment, computer hardware, production machinery, off-road vehicles, farm equipment and implements, tools and implements of manual laborers' trade, leasehold improvements personal property in nature and construction in progress personal property in nature.
- I. Inventory -- Includes all raw materials, goods in process, unfinished goods, livestock and agricultural products, all consumable supplies used in the process of manufacturing, distributing, storing or merchandising of goods and services, floor planned inventory and spare parts. Does not include inventory receiving Freeport Exemption under O.C.G.A. § 48-5-48.2.
- P. Freeport Inventory -- Includes inventory receiving exemption Under O.C.G.A. § 48-5-48.2
- Z. Other Personal -- Includes all personal property not otherwise defined above.

It shall be the duty of the county Board of Tax Assessors to investigate and inquire into the property owned in the county for the purpose of ascertaining what property is subject to taxation and to require the proper return of the property for taxation.

TAXPAYER'S DECLARATION

"I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof, and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein."

TAXPAYER OR AGENT X Philip A. Wilheit Signature
 PLEASE PRINT OR TYPE NAME PHILIP A WILHEIT
 TITLE MANAGING MEMBER DATE 3/7/08 PHONE NUMBER: 770/532-4421

WILHEIT PACKAGING LLC
P.O. BOX 111
GAINESVILLE, GA. 30503

★ ★ ★ ★ ★
PITNEY BOWES
1581 U.S. POSTAGE PB 55 2754
2620 \$00.58 MAR 08 2008
7168 MAILED FROM ZIP CODE 30507

Half County Board of Tax Assessors
Personal Property Department
P.O. Box 1780
Gainesville, Georgia 30503

BR



1527 May Drive
Gainesville, GA 30507

P. O. Box 111
Gainesville, GA 30503

770.532.4421
Fax 770.532.8956
www.wilheit.com

Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503

Re: Wilheit Packaging, LLC, Bill No. 2008-111990

Dear Mr. Echols: *Keith*

Enclosed is our payment for the 2008 personal property taxes in the amount of \$42,861.30. Please note the bill included a \$4,021.08 penalty for late filing, which are asking you to remove for the reasons given below.

- We were aware of the March 1st filing deadline and take seriously our responsibility to comply with the filing requirements;
- Our records indicate the returns were mailed prior to the March 1st deadline, despite the postmark showing a March 8th date;
- Our accountant prepared several returns for us with similar deadlines, which were mailed at the same time and we have no other notification of late filing; and
- Even if there were an eight day delinquency, a penalty of \$4,021.08 is abusive given the evidence of our diligence in our efforts to meet the intent of the law, both currently and in the past.

*SEE
ACCOUNTANT
STATEMENT*

Thank you in advance for your cooperation in this matter.

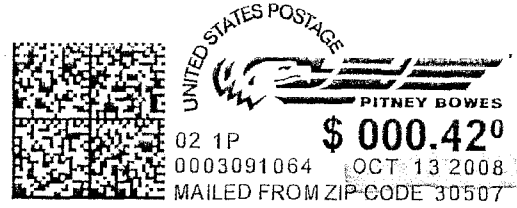
Sincerely,

A handwritten signature in black ink, appearing to read "P. A. Wilheit".

Philip A. Wilheit,
Managing Member

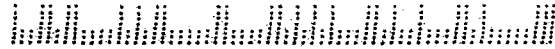
 **wilheit** PACKAGING

P. O. Box 111
Gainesville, GA 30503



KEITH ECHOLS
HALL COUNTY TAX COMMISSIONER
P.O. BOX 1579
GAINESVILLE, GA 30503

30503+1579



2008 Property Tax Statement

Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Hall County Tax Commissioner

WILHEIT PACKAGING LLC
1527 MAY DR
GAINESVILLE, GA 30507 8464

RETURN THIS PORTION WITH PAYMENT

(1% interest per month will be added if not paid by due date)

Bill No.	Due Date	TOTAL DUE
2008-111990	12/01/2008	46,882.38

Map : P2021577

Payment good through: 12/01/2008

Printed: 10/16/2008

Location:

Payments By Mastercard and Visa Accepted.
Please fill out information below and return by mail or fax.

Amount: \$ _____ Expiration Date: _____

Credit Card #: _____

Card Holder Printed Name: _____

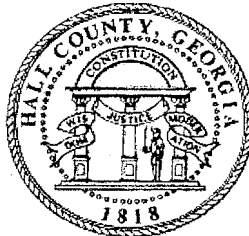
Card Holder Signature: _____

Phone Number: _____

***Note: All Returned Checks will be charged a fee of \$25.00



Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/



Tax Payer: WILHEIT PACKAGING LLC
Map Code: P2021577 **PERSONAL**
Description: INV AND/OR FURN/FIX/MACH/EQUIP
Location:
Bill No: 2008-111990
District: 001 HALL COUNTY UNINCORPORATED

Phone: (770) 531-6950 Fax: (770) 297-2311

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions	
0	0	.0000	4,386,134	12/01/2008		12/01/2008		
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE	4,386,134.00	1,754,454.00		1,754,454.00	.250	438.61		438.61
GROSS COUNTY	4,386,134.00	1,754,454.00		1,754,454.00	9.530	16,719.95		10,965.34
SALES TAX CREDIT				1,754,454.00	-3.280		-5,754.61	
SCHOOL	4,386,134.00	1,754,454.00		1,754,454.00	16.420	28,808.13		28,808.13
GROSS UNINC FIRE	4,386,134.00	1,754,454.00		1,754,454.00	2.650	4,649.30		2,649.25
INSURANCE PREMIUM CREDIT				1,754,454.00	-1.140		-2,000.08	
SOLID WASTE	4,386,134.00	0.00		0.00	.000			0.00
LATE OR NON FILING PENALTY	4,386,134.00	0.00		0.00	.000	4,021.08		4,021.08
TOTALS					24.430	54,637.07	-7,754.69	46,882.38

Payment by mail is encouraged. However, you may pay taxes at the following 3 locations:
 1. North Hall Tag Office, Quillian Corner
 2. South Hall Tag Office, College Square Shopping Center
 3. Main Office, Downtown Gainesville, Administration Building
 All offices are open M - F, 8:00 - 4:30, except for North Hall which closes from 12:30 - 1:30.
 There are payment drop boxes located at all locations.

Current Due	46,882.38
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	46,882.38

Printed: 10/16/2008

HALL COUNTY BOARD OF COMMISSIONERS
EXECUTIVE SUMMARY

SUBJECT:

DATE: 10/16/08

BUDGET INFORMATION:

ANNUAL-
CAPITAL-

- RECOMMENDATION
 POLICY DISCUSSION
 STATUS REPORT
 OTHER

COMMISSION ACTION REQUESTED ON: WILHEIT PACKAGING

PURPOSE: WAIVER FOR LATE FILING PENALTY \$4,021.08

HISTORY:

FACTS AND ISSUES: STATES MAILED RETURNS PRIOR TO MARCH 1ST DEADLINE, DESPITE THE POSTMARK SHOWING A MARCH 8TH DATE. ACCOUNTANT MAILED SIMILAR DEADLINES WHICH WAS MAILED AT SAME TIME WITH NO DELINQUENCY.

OPTIONS:

RECOMMENDED SAMPLE MOTION:

DEPARTMENT:

Prepared by: Keith Echob

Director _____



HALL COUNTY BOARD OF COMMISSIONERS AGENDA REQUEST

All items requiring action by the Commissioners must be presented first at a work session. The following information should be provided for each item.

No item will be considered for a work session until the Department has received authorization on the item by the County Administrator or Assistant Administrator.

Department: 185/TAX COMMISSIONER

Submitted By: KEITH ECHOLS

Date Submitted: _____

Item of Business: WILHEIT PACKAGING

Attach an Executive Summary fully describing all elements of the item of business

THE ITEM IS FOR:

Work Session presentation only
(no action needed)

OR Commission Action Needed.

Is there a deadline on this item? If so, Explain: _____

Purpose of Request: WAVIER OF LATE FILING PENALTY \$4021.08

Department Recommendation: _____

If the action involves a Resolution, Ordinance, Contract, Agreement, etc. has it been reviewed by the County Attorney?

Yes Explain: _____

No

If funding is involved, are funds approved within the current budget? If Yes, Finance Authorization is Required Below.

Yes Explain: _____

No

Amount: _____

Source of Funds: _____

Administration Staff Authorization

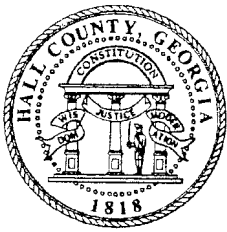
Finance Dept. Authorization: _____

Budgeted Amount: _____

Authorized for Work Session: *Charley J. [Signature]*

Work Session Date: 12/8/08

Comments: _____



Hall County Finance Department

P.O. Drawer 1435 • Gainesville, GA 30503
Fax 770/531-6711

To: Administration & County Commission
From: Michaela I. Thompson, Finance Director
Date: December 3, 2008
Re: Request for Tax Bill Refund

In accordance with the directives of the Hall County Commission and the County Administrator, the Finance Department has reviewed the following claim for waiver of interest and/or penalties relative to property taxes:

Claimant: Wilheit Packaging
Tax Bill Number: 2008-111990
Claim Amount(s): Late Filing Fee \$4,021.08

Recommendation:

No indication of culpability or error by the County, the offices of the Tax Commissioner, the Tax assessors (real or personal property), or any contractor (agent) thereof.

The closing attorney, mortgage company, and/or the taxpayer are responsible for the correct assessment.

The closing attorney, mortgage company, and/or the taxpayer are responsible for the timely documentation (return period; January through March of each year) of changes in ownership and/or billing address.

The closing attorney, mortgage company, and/or the taxpayer are responsible for the correct and timely remittance of tax payments or satisfaction of the tax liability.

Notes:

HALL COUNTY GOVERNMENT BOARD OF COMMISSIONERS

May 20, 2009

Mr. Philip A. Wilheit
Wilheit Packaging
P.O. Box 111
Gainesville, GA 30503

RE: Property Tax Bill No. 2008-111990

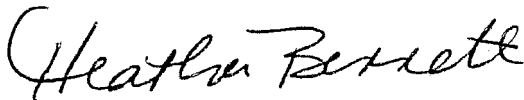
Dear Mr. Wilheit:

This letter is written in response to your recent request for a waiver of interest and penalties on your 2008 property tax bill.

Keith Echols, Tax Commissioner, will present this request to the Hall County Board of Commissioners during their work session scheduled for **Wednesday, May 27, 2009 at 9:00 a.m.** in the Commission Meeting Room on the 2nd Floor of the Courthouse Annex Building, 116 Spring Street, Gainesville, GA. Any additional information you may have can be presented to the board during this meeting.

Please do not hesitate to contact me if you have questions or require any additional information regarding this matter. Best regards.

Sincerely,



Heather Bennett
Commission Clerk

cc: Keith Echols, Tax Commissioner
Mike Henderson, Chief Real Property Appraiser
Michaela Thompson, Finance Director



POST OFFICE DRAWER 1435
GAINESVILLE, GEORGIA 30503
(770) 535-8288
FAX (770) 531-3972

TOM OLIVER
CHAIRMAN

BOBBY BANKS, DISTRICT 1
BILLY POWELL, DISTRICT 2
STEVE GAILEY, DISTRICT 3
ASHLEY BELL, DISTRICT 4

CHARLEY NIX
COUNTY ADMINISTRATOR

PHIL SUTTON
ASSISTANT COUNTY
ADMINISTRATOR

HEATHER BENNETT
COMMISSION CLERK

JESSICA YORK
EXECUTIVE ASSISTANT

CHRISTOPHER AND GROGAN, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
11675 RAINWATER DRIVE
SUITE 425, BUILDING 600
ALPHARETTA, GEORGIA 30004

TEL: 770-752-7677

FAX: 770-752-7622

STEPHEN M. CHRISTOPHER, C.P.A.
GERRY O. GROGAN, C.P.A.

MEMBERS OF
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

May 25, 2009

Mr. Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503

Re: Wilheit Packaging, LLC, Bill No. 2008-111990

Dear Mr. Echols:

This correspondence is to confirm I am the accountant charged with the responsibility for preparing the annual personal property tax returns for the various warehouse locations since the 2001 inception of Wilheit Packaging, LLC. I prepared the 2008 Hall County Personal Property tax return, however, due to a family emergency, I was unable to complete and deliver the return in time for proper handling by Wilheit Packaging. As a result, the mailing envelope showed a postmark of March 7, 2009, seven days past the filing deadline and ultimately resulted in your office assessing a late filing penalty.

We respectfully ask you to remove the \$4,021.08 penalty due to situation explained above and for the additional reasons summarized as follows.

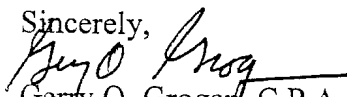
Wilheit Packaging's previous record of compliance and their reliance on an independent accountant for compliance with the 2008 filing;

The complexity of the task given the number of warehouse locations, requiring the coordination of inventory records; and

The amount of the penalty when considering the return was voluntarily filed less than a week after the March 1st deadline.

Your anticipated cooperation in this matter is appreciated. Please feel free to contact me directly if you should need further information.

Sincerely,


Gerry O. Grogan, C.P.A.

HALL COUNTY GOVERNMENT BOARD OF COMMISSIONERS

June 5, 2009

Mr. Philip A. Wilheit
Wilheit Packaging
P.O. Box 111
Gainesville, GA 30503

RE: Property Tax Bill No. 2008-111990

Dear Mr. Wilheit:

Please be advised that in its meeting of May 28, 2009, the Hall County Board of Commissioners voted to approve your request for a waiver of interest and penalties accrued on property tax bill no. 2008-111990.

Please contact me or the Tax Commissioners' Office (770.531.6950) if you have any questions or if any additional information is necessary.

Sincerely,



Heather Bennett
Commission Clerk

cc: Keith Echols, Tax Commissioner
Mike Henderson, Chief Real Property Appraiser
Michaela Thompson, Finance Director



POST OFFICE DRAWER 1435
GAINESVILLE, GEORGIA 30503
(770) 535-8288
FAX (770) 531-3972

TOM OLIVER
CHAIRMAN

BOBBY BANKS, DISTRICT 1
BILLY POWELL, DISTRICT 2
STEVE GAILEY, DISTRICT 3
ASHLEY BELL, DISTRICT 4

CHARLEY NIX
COUNTY ADMINISTRATOR

PHIL SUTTON
ASSISTANT COUNTY
ADMINISTRATOR

HEATHER BENNETT
COMMISSION CLERK

JESSICA YORK
EXECUTIVE ASSISTANT

2008 Property Tax Statement

Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/



MAKE CHECK OR MONEY ORDER PAYABLE TO:
Hall County Tax Commissioner

WILHEIT PACKAGING LLC
1527 MAY DR
GAINESVILLE, GA 30507 8464

Bill No.	Due Date	TOTAL DUE
2008-111990		.00

Map : P2021577

Last payment made on: 12/08/2008

Printed: 02/18/2010

Location:

Payments By Mastercard, Visa, and Discover Accepted.
Please fill out information below and return by mail or fax.

Amount: \$ _____ Expiration Date: _____

Credit Card #: _____

Card Holder Printed Name: _____

Card Holder Signature: _____

Phone Number: _____

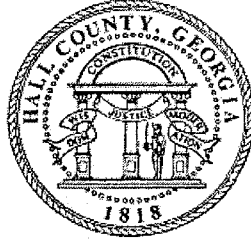
Note: All credit card payments will be charged a fee of 2.59%.



RETURN THIS PORTION WITH PAYMENT

(1% interest per month will be added if not paid by due date)

Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/



Tax Payer: WILHEIT PACKAGING LLC
Map Code: P2021577 **PERSONAL**
Description: INV AND/OR FURN/FIX/MACH/EQUIP
Location:
Bill No: 2008-111990
District: 001 HALL COUNTY UNINCORPORATED

Phone: (770) 531-6950 Fax: (770) 297-2311

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions	
0	0	.0000	3,974,644					
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE	3,974,644.00	1,589,858.00		1,589,858.00	.250	397.46		397.46
GROSS COUNTY	3,974,644.00	1,589,858.00		1,589,858.00	9.530	15,151.34		9,936.61
SALES TAX CREDIT				1,589,858.00	-3.280		-5,214.73	
SCHOOL	3,974,644.00	1,589,858.00		1,589,858.00	16.420	26,105.47		26,105.47
GROSS UNINC FIRE	3,974,644.00	1,589,858.00		1,589,858.00	2.650	4,213.12		2,400.68
INSURANCE PREMIUM CREDIT				1,589,858.00	-1.140		-1,812.44	
SOLID WASTE	3,974,644.00	0.00		0.00	.000			.00
LATE OR NON FILING PENALTY	3,974,644.00	0.00		0.00	.000	4,021.08		4,021.08
TOTALS					24.430	49,888.47	-7,027.17	42,861.30

*Waived by BOC
(See attached)*

Payment by mail is encouraged. However, you may pay taxes at the following 3 locations:

1. North Hall Tag Office, Quillian Corner
2. South Hall Tag Office, College Square Shopping Center
3. Main Office, Downtown Gainesville, Administration Building

All offices are open M - F, 8:00 - 4:30, except for North Hall which closes from 12:30 - 1:30.

There are payment drop boxes located at all locations.

Current Due	42,861.30
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	42,861.30
Back taxes	0.00
TOTAL DUE	.00

Printed: 02/18/2010

TRANS. NO: 18765 REG: 35 TRANS. DATE: 05/28/2009 YEAR: 2008 BILL: 111990 MAP: P2021577
 TRANS RANGE: 18765 - 18765 CHECK NO:

TRANSACTIONS DETAILS

SOURCE/TYPE:
 DISTRICT: 001 FMV: 3,974,644.00
 DIGEST TYPE: DECAL: 0
 PAYMENT BILL: 111990
 TRANS. RANGE: 18765 - 18765
 OWNER
 ACCOUNT NO: 2021577
 NAME: WILHEIT PACKAGING LLC

TYPE/DATE: ADJUSTMENT 05/28/2009
 INPUT: lbkersh 05/28/2009
 UPDATED:
 RECORDING: 0 PAID
 DUE: 07/27/2009 DATE: 12/08/2008
 AMOUNT: 42,861.30

COMMENTS

	UNPAID AMT	TRANS AMT
PRINCIPAL:	4,021.08	-4,021.07
INTEREST:	0.00	0.00
PENALTY:	0.00	0.00
GED:	0.00	0.00
FIFA:	0.00	0.00
COLLECT:	0.00	0.00
TITLE:	0.00	0.00
MAIL:	0.00	0.00
ADMIN:	0.00	0.00
ADVERTISE:	0.00	0.00
Total:	4,021.08	-4,021.07

*Late or Non Filing
Penalty Waived by
BOC.*

Trans Date	Reg	Trans No	Trans Type	Year	Bl	TRANS. AMT:
3/3/2009 09:09:19999	1110017	ADJUSTFEES	2008			-4,021.07
4/2/2009 01:00:19999	1122765	ADJUSTFEES	2008			OVER/SHORT: 0.00
5/2/2009 01:00:19999	1137980	ADJUSTFEES	2008			REFUND DATE: 00/00/0000
5/28/2009 15:18:35	18764	ADJUSTFEES	2008			REFUND CHECK:
5/28/2009 15:20:35	18765	ADJUSTFEES	2008			ADJ. DATE: 5/28/2009 15
						ADJ. DOC. NO: LK

PAYMENT:	0.00
CASH:	0.00
CHECK:	0.00
CHARGE:	0.00
CHANGE:	0.00
OVERPAY:	0.00
REFUND:	0.00
BALANCE:	0.00

2004 Property Tax Statement

Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Hall County Tax Commissioner

WILHEIT PACKAGING LLC
1527 MAY DR
GAINESVILLE, GA 30507-8464

Bill No.	Due Date	TOTAL DUE
2004-90376		.00

Map : P2021577

Last payment made on: 12/03/2004

Printed: 02/18/2010

Location:

Payments By Mastercard, Visa, and Discover Accepted.
Please fill out information below and return by mail or fax.

Amount: \$ _____ Expiration Date: _____

Credit Card #: _____

Card Holder Printed Name: _____

Card Holder Signature: _____

Phone Number: _____

Note: All credit card payments will be charged a fee of 2.59%.



RETURN THIS PORTION WITH PAYMENT

(1% interest per month will be added if not paid by due date)

Keith Echols
Hall County Tax Commissioner
P.O. Box 1579
Gainesville, GA 30503
www.hallcounty.org/depts/taxcomm/



Tax Payer: WILHEIT PACKAGING LLC
Map Code: P2021577 **PERSONAL**
Description: INV AND/OR FURN/FIX/MACH/EQUIP
Location:
Bill No: 2004-90376
District: 001 HALL COUNTY UNINCORPORATED

Phone: (770) 531-6950 Fax: (770) 297-2311

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions	
0	0	.0000	2,919,970					
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE	2,919,970.00	1,167,988.00		1,167,988.00	.250	292.00		292.00
GROSS COUNTY	2,919,970.00	1,167,988.00		1,167,988.00	9.900	11,563.08		7,591.92
SALES TAX CREDIT				1,167,988.00	-3.380		-3,947.80	
CNTY REVAL ROLLBACK				1,167,988.00	-.020		-23.36	
SCHOOL	2,919,970.00	1,167,988.00		1,167,988.00	15.130	17,671.66		17,671.66
GROSS UNINC FIRE	2,919,970.00	1,167,988.00		1,167,988.00	2.810	3,282.05		1,892.14
INSURANCE PREMIUM CREDIT				1,167,988.00	-1.190		-1,389.91	
SOLID WASTE	2,919,970.00	0.00		0.00	.000			.00
LATE OR NON FILING PENALTY	2,919,970.00	0.00		0.00	.000	2,640.65		2,640.65
TOTALS					23.500	35,449.44	-5,361.07	30,088.37

Assessed But Not Waived

(Penalty Paid)

Payment by mail is encouraged. However, you may pay taxes at the following 3 locations:

1. North Hall Tag Office, Quillian Corner
2. South Hall Tag Office, College Square Shopping Center
3. Main Office, Downtown Gainesville, Administration Building

All offices are open M - F, 8:00 - 4:30, except for North Hall which closes from 12:30 - 1:30.

There are payment drop boxes located at all locations.

Current Due	30,088.37
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	30,088.37
Back taxes	0.00
TOTAL DUE	00

RESEARCH REFERENCES

C.J.S. — 84 C.J.S., Taxation, § 617.

48-240. Rate of interest on past due taxes.

Except as otherwise expressly provided by law, taxes owed the state or any local taxing jurisdiction shall bear interest at the rate of 1 percent per month from the date the tax is due until the date the tax is paid. For the purposes of this Code section, any period of less than one month shall be considered to be one month. This Code section shall also apply to alcoholic beverage taxes. (Code 1933, § 91A-239.2, enacted by Ga. L. 1980, p. 10, § 4; Ga. L. 1980, p. 1759, § 1.)

Cross references. — Penalties for failure to pay taxes or license fees on alcoholic beverages, § 3-2-11.

Law reviews. — For article, "Procedure and Problems in Georgia Ad Valorem Tax Appeals," see 26 Ga. St. B.J. 98 (1990).

OPINIONS OF THE ATTORNEY GENERAL

Reference in this Code section to a month next succeeding month. 1982 Op. Att'y Gen. No. U82-19. means that period of time from any day of a month to the same (or nearest) day of the

48-241. Authority to waive interest on unpaid taxes.

The commissioner may waive the collection of any interest, in whole or in part, due the state on any unpaid taxes whenever or to the extent that he reasonably determines that the delay in payment of the taxes was attributable to the action or inaction of the department. (Ga. L. 1960, p. 990, § 2; Code 1933, § 91A-238, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1982, p. 3, § 48.)

OPINIONS OF THE ATTORNEY GENERAL

Editor's notes. — In light of the similarity of the provisions, opinions under Ga. L. 1960, p. 990, § 2 are included in the annotations for this Code section.

Authority where facts undisputed and assessment correct. — There is no provision

authorizing the commissioner to compromise or settle the principal amount of tax in dispute where there is no dispute as to the facts and the commissioner finds that the assessment is correct in all respects. 1969 Op. Att'y Gen. No. 69-30.

RESEARCH REFERENCES

Am. Jur. 2d. — 72 Am. Jur. 2d, State and Local Taxation, § 864.

C.J.S. — 85 C.J.S., Taxation, §§ 1031, 1054.

ALR. — Power to remit, release, or compromise tax claim, 28 ALR2d 1425.

48-242. Nature of penalties

All penalties imposed by law such. The proceedings to collect penalties imposed, and the manner. Any provision of law under the tax laws of this state interest imposed by law. (Code § 91A-237, enacted by Ga.

Cited in Bannister v. Douglas (Op. of Tax Assessors, 219 Ga. App. 68, 29 (1995)).

OPINION

Editor's notes. — In light of the of the provisions, opinions under 1937-38, Ex. Sess., p. 77, § 37 are the annotations for this Code section.

Construction with other provisions. Penalty collected under Code § 92-6913 (see § 48-5-299) shown into the county treasury, and the duty of the county, notwithstanding Code. 1954-56 Op. Att'y Gen. p. 1.

Penalties for failure to make returns arising under Code 1933

Am. Jur. 2d. — 72 Am. Jur. 2 Local Taxation, § 836.

C.J.S. — 85 C.J.S., Taxation 1032 et seq.

ALR. — Constitutionality of prescribing rate of interest or

48-243. Authority to waive

The commissioner may amount due the state as whenever or to the extent giving rise to the penalty or willful neglect or discharge issued pursuant to the law enacted by Ga. L. 1978, p.

OPINIONS OF THE ATTORNEY GENERAL

Editor's notes. — In light of the similarity of the provisions, opinions under Ga. L. 1960, p. 990, § 1 are included in the annotations for this Code section.

Grounds for waiving penalty. — There is no provision authorizing the commissioner

to compromise or settle the principal amount of tax in dispute where there is no dispute as to the facts and the commissioner finds that the assessment is correct in all respects. 1969 Op. Att'y Gen. No. 69-30.

RESEARCH REFERENCES

Am. Jur. 2d. — 72 Am. Jur. 2d, State and Local Taxation, § 864.

C.J.S. — 85 C.J.S., Taxation, §§ 1021 et seq., 1031.

ALR. — Liability to penalty imposed for

failure to pay tax of one who in good faith contested its validity, 147 ALR 142.

Power to remit, release, or compromise tax claim, 28 ALR2d 1425.

48-2-44. Penalty and interest on failure to file return or pay revenue held in trust for state; penalty and interest on willful failure to pay ad valorem tax; distribution of penalties and interest.

(a) In any instance in which any person willfully fails to file a report, return, or other information required by law or willfully fails to pay the commissioner any revenue held in trust for the state, he shall pay, in the absence of a specific statutory civil penalty for the failure, a penalty of 10 percent of the amount of revenue held in trust and not paid on or before the time prescribed by law, together with interest on the principal amount at the rate specified in Code Section 48-2-40 from the date the return should have been filed or the revenue held in trust should have been remitted until it is paid.

(b) (1) In any instance in which any person willfully fails, on or after July 1, 1981, to pay, within 90 days of the date when due, any ad valorem tax owed the state or any local government, he shall pay, in the absence of a specific statutory civil penalty for the failure, a penalty of 10 percent of the amount of tax due and not paid on or before the time prescribed by law, together with interest as specified by law. This 10 percent penalty shall not, however, apply in the case of:

(A) Ad valorem taxes of \$500.00 or less on homestead property as defined in Part 1 of Article 2 of Chapter 5 of this title; or

(B) With respect to tax year 1986 and future tax years, ad valorem taxes of any amount on homestead property as defined in Part 1 of Article 2 of Chapter 5 of this title, if the homestead property was during the tax year acquired by a new owner who did not receive a tax bill for the tax year and who immediately before acquiring the homestead property resided outside the State of Georgia and if the taxes are paid within one year following the due date.

(2) Any city or county constitutional amendment for failure to pay an amount that amount.

(3) With respect to commissioner on or provided for by general penalties collected and

(A) Penalties collected for taxation or for failure to pay the tax commissioner the tax is collected as the property of the

(B) Interest collected distributed pro rata total tax on which the p. 77, § 38; Code 19 Ga. L. 1980, p. 10, § § 1; Ga. L. 1998, p.

The 1998 amendment, effective 1998, added paragraph (3) (b).

The 1999 amendment, effective

Cited in Averett v. Troup, 307 Ga. App. 74, 464 S.E.2d 32 (1995)

OPINIONS

Editor's notes. — In light of the provisions, opinions 1937-38, Ex. Sess., p. 77, § 38 the annotations for this Code

Penalty provided in subsection is automatic and must be imposed whenever the conditions set forth are satisfied. 1981 Op. 81-86.

Penalty and execution fee If circumstances set forth in the Code are met, penalty provided by subsection is cumulative in nature. 1982 Op. U82-37.

Penalty provided in subsection

GENERAL

omise or settle the principal tax in dispute where there is no o the facts and the commissioner the assessment is correct in all 1969 Op. Att'y Gen. No. 69-30.

ay tax of one who in good faith s validity, 147 ALR 142. remit, release, or compromise 8 ALR2d 1425.

urn or pay revenue held in willful failure to pay ad interest.

fully fails to file a report, r willfully fails to pay the state, he shall pay, in the ae failure, a penalty of 10 nd not paid on or before on the principal amount rom the date the return trust should have been

lfully fails, on or after July : due, any ad valorem tax ll pay, in the absence of a penalty of 10 percent of e the time prescribed by This 10 percent penalty

1 homestead property as this title; or

re tax years, ad valorem as defined in Part 1 of ead property was during not receive a tax bill for equiring the homestead and if the taxes are paid

(2) Any city or county authorized as of April 22, 1981, by statute or constitutional amendment to receive a penalty of greater than 10 percent for failure to pay an ad valorem tax is authorized to continue to receive that amount.

(3) With respect to all penalties and interest received by the tax commissioner on or after July 1, 1998, unless otherwise specifically provided for by general law, the tax commissioner shall distribute penalties collected and interest collected or earned as follows:

(A) Penalties collected for failure to return property for ad valorem taxation or for failure to pay ad valorem taxes, and interest earned by the tax commissioner on taxes collected but not yet disbursed, shall be paid into the county treasury in the same manner and at the same time the tax is collected and distributed to the county, and they shall remain the property of the county; and

(B) Interest collected on delinquent ad valorem taxes shall be distributed pro rata based on each taxing jurisdiction's share of the total tax on which the interest was computed. (Ga. L. 1937-38, Ex. Sess., p. 77, § 38; Code 1933, § 91A-239.1, enacted by Ga. L. 1979, p. 5, § 10; Ga. L. 1980, p. 10, § 3; Ga. L. 1981, p. 1857, § 5; Ga. L. 1986, p. 1322, § 1; Ga. L. 1998, p. 1120, § 1; Ga. L. 1999, p. 81, § 48.)

The 1998 amendment, effective July 1, 1998, added paragraph (3) of subsection (b). The 1999 amendment, effective April 5, 1999, part of an Act to revise, modernize, and correct the Code, revised punctuation in subparagraph (b)(3)(A).

JUDICIAL DECISIONS

Cited in Averett v. Troup County, 219 Ga. App. 74, 464 S.E.2d 32 (1995).

OPINIONS OF THE ATTORNEY GENERAL

Editor's notes. — In light of the similarity of the provisions, opinions under Ga. L. 1937-38, Ex. Sess., p. 77, § 38 are included in the annotations for this Code section.

Penalty provided in subsection (b) of this section is automatic and mandatory, and must be imposed whenever conditions set forth are satisfied. 1981 Op. Att'y Gen. No. 81-86.

Penalty and execution fee cumulative. — If circumstances set forth in each section are met, penalty provided by subsection (b) and execution fee provided by § 48-5-161(c) are cumulative in nature. 1982 Op. Att'y Gen. No. U82-37.

Penalty provided in subsection (b) of this

section applies to all state and local ad valorem property taxes, except where original tax due is \$500.00 or less and is on homestead property as defined in Art. 2, Ch. 5 of this title. The penalty applies to no other taxes. 1981 Op. Att'y Gen. No. 81-86.

Applicability of penalty provisions. — The penalty and fees provided in this section and § 48-5-161 would apply to unpaid ad valorem taxes which were assessed in 1981, 1982 and 1983 as follows: When the statutory prerequisites of this section have been met, a penalty of 10 percent of the amount of tax due and not timely paid would apply to ad valorem taxes which were unpaid after July 1, 1981. In addition, a 10 percent execution

authority to levy the tax must be wholly wanting, the money sued for must have been actually received by the defendant, and the payment of the plaintiff must have been made upon compulsion, to prevent the im-

mediate seizure of his goods or the arrest of his person, and not voluntarily made. 1968 Op. Att'y Gen. No. 68-399 (rendered under former Code 1933, § 92-3812).

RESEARCH REFERENCES

Am. Jur. 2d. — 72 Am. Jur. 2d, State and Local Taxation, § 1073.

C.J.S. — 20 C.J.S., Counties, § 234. 84 C.J.S., Taxation, § 630 et seq.

48-5-242. Waiver of penalties due on unpaid taxes.

(a) Upon written approval by the governing authority of the county in accordance with subsection (c) of this Code section, the tax collector or tax commissioner may waive, in whole or in part, the collection of any amount due the taxing authorities for which taxes are collected, when such amount represents a penalty assessed for failure to comply with the laws governing the assessment and collection of ad valorem taxes, and when the tax collector or tax commissioner reasonably determines that the default giving rise to the penalty was due to reasonable cause and not due to gross or willful neglect or disregard of the law or of regulations or instructions issued pursuant to the law.

(b) In the case of penalties arising from the failure of the taxpayer to comply with the terms, conditions, or covenants required with respect to properties receiving any type of preferential assessment, the tax collector or tax commissioner shall not be authorized to waive any portion of the penalty that represents a recovery by the taxing authorities of any amount by which taxes were reduced as a result of the granting of such preferential assessment.

(c) The waiver of penalties in accordance with this Code section shall be subject to the written approval of the county governing authority either on a case-by-case basis or by a resolution delegating the authority to the tax collector or tax commissioner to make the final determinations. Such resolution may establish rules and regulations governing the administration of this Code section and establish guidelines to be followed by the tax collector or tax commissioner when granting the penalty waivers. (Code 1981, § 48-5-242, enacted by Ga. L. 1995, p. 361, § 1; Ga. L. 1999, p. 81, § 48.)

The 1999 amendment, effective April 5, 1999, part of an Act to revise, modernize, and correct the Code. substituted

"case-by-case" for "case by case" in the first sentence of subsection (c).

General Consideration

Worker's compensation. — Trial court properly determined that a county could not provide workers compensation coverage to Georgia superior court judges, as the judges were not county employees; counties were specifically authorized by Ga. Const. 1983, Art. IX, Sec. IV, Para. I and O.C.G.A. § 48-5-220 to provide workers compensation to "county officials," such as a sheriff, pursuant to O.C.G.A. § 34-9-1, but judges were deemed state employees. *Freeman v. Barnes*, 282 Ga. App. 895, 640 S.E.2d 611 (2006).

Cited in *Hay v. Newton County*, 246 Ga. App. 44, 538 S.E.2d 181 (2000).

Specific Purposes Construed

Affirmative action programs. — Where plaintiffs claimed that defendants violated this section in connection with the operation

of a county's minority and female business enterprise program, defendants were entitled to summary judgment because the section does not prohibit the conduct of which the plaintiffs complain and there is no authority that allows a private right of action in cases where the statutory scheme does not provide for one. *Webster v. Fulton County*, 44 F. Supp. 2d 1359 (N.D. Ga. 1999).

Transcript costs for indigents. — Under O.C.G.A. § 17-12-34 of the Georgia Indigent Defense Act of 2003, the Georgia Public Defender Standards Council is not required to pay for indigent defendants' costs of transcripts in criminal cases; under laws existing before the Act, counties were required to pay for such transcripts, and the Act does not repeal these laws by implication. *Ga. Public Defender Stds. Council v. State of Ga.*, 284 Ga. App. 660, 644 S.E.2d 510 (2007).

48-5-239. Affidavit of illegality by person against whom execution issues.

Cross references. — Refunds of taxes and license fees by counties and municipalities; time and manner of filing claims and actions

for refund; authority to approve or disapprove claims, § 48-5-380.

48-5-241. Refund or credit of county taxes.**RESEARCH REFERENCES**

ALR. — Validity and applicability of statutory time limit concerning taxpayer's claim for state tax refund, 1 ALR6th 1.
Effect of delay in receipt or negotiation of

refund check in determining right to interest under § 6611 of the Internal Revenue Code (26 USCA § 6611), 145 ALR Fed. 437.

48-5-242. Waiver of penalties or interest due on unpaid taxes.

(a) Upon written approval by the governing authority of the county in accordance with subsection (c) of this Code section, the tax collector or tax commissioner may waive, in whole or in part, the collection of any amount due the taxing authorities for which taxes are collected, when such amount represents a penalty or an amount of interest assessed for failure to comply with the laws governing the assessment and collection of ad valorem taxes, when the tax collector or tax commissioner reasonably determines that the default giving rise to the penalty or interest was due to reasonable cause and not due to gross or willful neglect or disregard of the law or of regulations or instructions issued pursuant to the law, and when the interest to be waived accrues on or after July 1, 2002.

(b) In the case of penalties or interest arising from the failure of the taxpayer to comply with the terms, conditions, or covenants required with

respect to properties recollector or tax-commissioner of the penalty or interest of any amount by which such preferential assessment

(c) The waiver of penalty or interest shall be subject to the authority of the tax collector or tax commissioner to make such determinations. Such provisions regarding the administrative procedure to be followed by the tax collector or tax commissioner shall be subject to the provisions of Code 1981, § 48-5-242, 1999, p. 81, § 48; Ga. L.

The 2002 amendment, effective 2002, inserted "or interest" in the Code section; in subsection (a) an amount of interest", deleting "when the tax" and :

UNIFORM PROPERTY

Eq

48-5-262. Composition and service system"

(a) Class I counties shall comply with paragraph (1) of Code Section

(1) Employing a full

(2) Contracting with staff; or

(3) Contracting with staff requirement.

(b) Each county other than Class I counties shall employ a staff of appraisers, to be designated by the tax collector or tax commissioner. Appraisers will be designated as Appraiser I, Appraiser II, Appraiser III, and Appraiser IV.

(c) The minimum staff

county's minority and female business
prise program, defendants were enti-
o summary judgment because the sec-
oes not prohibit the conduct of which
aintiffs complain and there is no au-
y that allows a private right of action in
where the statutory scheme does not
le for one. Webster v. Fulton County,
Supp. 2d 1359 (N.D. Ga. 1999).

script costs for indigents. — Under
A. § 17-12-34 of the Georgia Indigent
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ripts in criminal cases; under laws ex-
efore the Act, counties were required
for such transcripts, and the Act does
peal these laws by implication. Ga.
Defender Stds. Council v. State of Ga.,
App. 660, 644 S.E.2d 510 (2007).

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laims, § 48-5-380.

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6 USCA § 6611), 145 ALR Fed. 437.

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collected, when such amount
assessed for failure to comply
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asonably determines that the
due to reasonable cause and
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nd when the interest to be

ing from the failure of the
or covenants required with

respect to properties receiving any type of preferential assessment, the tax
collector or tax commissioner shall not be authorized to waive any portion
of the penalty or interest that represents a recovery by the taxing authorities
of any amount by which taxes were reduced as a result of the granting of
such preferential assessment.

(c) The waiver of penalties or interest in accordance with this Code
section shall be subject to the written approval of the county governing
authority either on a case-by-case basis or by a resolution delegating the
authority to the tax collector or tax commissioner to make the final
determinations. Such resolution may establish rules and regulations gov-
erning the administration of this Code section and establish guidelines to
be followed by the tax collector or tax commissioner when granting such
waivers. (Code 1981, § 48-5-242, enacted by Ga. L. 1995, p. 361, § 1; Ga. L.
1999, p. 81, § 48; Ga. L. 2002, p. 614, § 1.)

The 2002 amendment, effective July 1, 2002, inserted "or interest" throughout this
Code section; in subsection (a), inserted "or
an amount of interest", deleted "and" pre-
ceding "when the tax" and added ", and
when the interest to be waived accrues on or
after July 1, 2002" at the end; and substi-
tuted "granting such" for "granting the
penalty" at the end of subsection (c).

ARTICLE 5

UNIFORM PROPERTY TAX ADMINISTRATION AND EQUALIZATION

PART 1

EQUALIZATION OF ASSESSMENTS

**48-5-262. Composition and duties of county appraisal staffs; "county civil
service system" defined.**

(a) Class I counties shall provide for an appraisal staff pursuant to
paragraph (1) of Code Section 48-5-260 by:

- (1) Employing a full-time appraiser;
- (2) Contracting with a contiguous county to provide the staff require-
ment; or
- (3) Contracting with a professional appraisal person to provide the
staff requirement.

(b) Each county other than Class I counties shall employ a minimum
staff of appraisers, to be known as the county property appraisal staff, to
perform the duties set forth in this part. For compensation purposes, the
appraisers will be designated, lowest grade first, as Appraiser I, Appraiser II,
Appraiser III, and Appraiser IV.

(c) The minimum staff requirement for each county shall be as follows:

Filing your return

7

If you have acquired property, made changes to existing property or need to file business personal property returns, you should file the appropriate property tax return between January 1 and March 1 with the Tax Assessors office.

Hall County property owners may be eligible for the following exemptions in addition to the regular homestead exemption:

- Surviving spouse of a veteran, firefighter, or police officer
- Disabled person or veteran
- Partial school tax, age 62, income qualifications
- Full school tax, age 70, no income qualifications
- Senior citizens, age 65, income qualifications
- State tax, age 65, no income qualifications

Application for these exemptions must be made in person at the Tax Assessors office between January 1 and March 1 of the following year. Applications for the full school tax exemption can be made January 1 to May 1.

Regular homestead exemption can be filed year round, but the exemption will be applied to the following year if filed after March 1.

Hall County Tax Assessors
300 Henry Ward Way, Suite 203
P.O. Box 2895
Gainesville, GA 30503
Office 770-531-6720
Fax 770-531-3968

Payment information

You can pay your tax bill online at hallcounty.org using an electronic check draft or credit card and view current year account activity. A fee of \$1.99 will apply to any E-check/Automated Clearinghouse (ACH) payment. Convenience fees of 2.59% of the total bill will apply for Discover®, Mastercard® and Visa® payments. These fees are imposed and collected by Elavon Inc. for the use of the service and do not go to Hall County Government.

If taxes are not paid in full by the due date, interest will be charged at the rate of 1% per month on the unpaid principal balance. If taxes remain unpaid after 90 days, a 10% penalty will be charged. (O.C.G.A. 48-2-40, 48-2-44) After 90 days has expired, collection proceedings will be instigated by a private collection service approved by the Hall County Board of Commissioners.

No one has the authority to relieve penalties set by law. Failure to receive a bill does not relieve obligation to pay. Accounts not paid in full by the due date will be billed for additional interest, penalty and cost as applicable.

For further information, please call the Hall County Tax Commissioner's Office, 770-531-6950.

How is my tax bill calculated?

Your tax bill is calculated based on the assessed value of the property (40% of the appraised value), minus any exemptions, multiplied by the millage rate minus any credits. A mill equals \$1 for every \$1,000 of net assessed value.

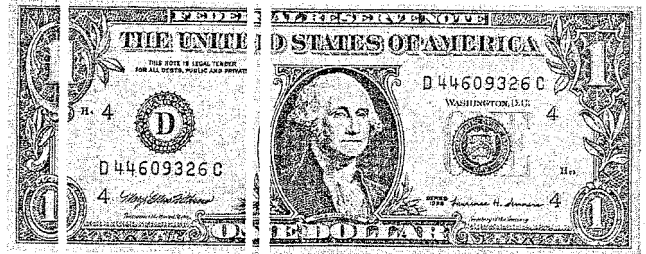
Appraisals are prepared by professional property tax appraisers, who conduct their work on behalf of the Hall County Board of Assessors. The Board of Assessors includes five citizens appointed by the Hall County Commission.

The millage rate is determined by the budgets adopted by the county, the board of education, and cities (if your city levies a property tax). Each of these jurisdictions sets its budget and millage rate individually and has no authority over the other jurisdictions. Some areas also have special tax districts that add to the millage rate.

In June 2009, the Board of Commissioners approved a rate of 24.43 mills in unincorporated Hall County; 16.42 mills (67%) funds operation and maintenance of the county school system; 6.25 mills (26%) goes to the General Fund to finance county government operations; and 1.51 mills (6%) funds fire protection. The State of Georgia assesses an additional .25 mill.

The Tax Commissioner is responsible for billing, collecting, and distributing your tax dollars to the appropriate jurisdictions.

How are property taxes spent in Hall?



\$.06	\$.26	\$.01	\$.67
County Fire District	County General Fund*	State of GA	Hall County Schools
Supports countywide fire protection via 15 stations. Gainesville provides its own fire services.	Supports many government operations such as: Courts, Sheriff/Jail, recreation, EMS, road maintenance and other public services. **	Supports adherence to state laws governing ad valorem tax revenues.	Provides direct funding for educational programs at 34 schools, including 6 high schools, 6 middle schools, 21 elementary and 1 evening school.
* See other side for breakdown of county government taxes for FY 10 and FY 09. ** Municipal residents may pay additional property taxes that are not county taxes.			

Hall County General Fund Budgets for Fiscal Years 2010 and 2009

General Fund	FY 2010	FY 2009	CHANGE	Millage FY 2010	Millage FY 2009	
Board of Commissioners *	\$ 33,076,088	\$ 37,743,449	-12.37%	2.24	2.42	* Board of Commissioners includes Administration, Finance, Purchasing, H.R., M.I.S., Planning, Building Maintenance, Building Inspection, Business License, Tax Assessors, Tax Commissioner, Soil Conservation, County Agent and Agencies
Sheriff	\$ 30,610,824	\$ 30,336,424	0.90%	2.06	1.94	** Public Safety includes Code Enforcement, Animal Control, Correctional institution, Emergency Medical and Emergency Management Services
Public Safety**	\$ 11,335,909	\$ 11,723,039	-3.30%	0.76	0.75	
Clerk of Courts	\$ 2,209,362	\$ 2,403,307	-8.07%	0.15	0.15	
Superior Court	\$ 2,678,986	\$ 3,037,289	-11.80%	0.18	0.19	
State Court	\$ 1,322,220	\$ 1,489,063	-11.20%	0.09	0.10	
District Attorney	\$ 1,353,861	\$ 1,385,177	-2.26%	0.09	0.09	
Magistrate Court	\$ 1,059,212	\$ 1,069,898	-1.00%	0.07	0.07	
Solicitor	\$ 936,163	\$ 965,662	-3.05%	0.06	0.06	
Probate Court	\$ 490,369	\$ 492,614	-0.46%	0.03	0.03	
Public Defender	\$ 1,342,729	\$ 1,374,524	-2.31%	0.09	0.09	
Indigent Defense	\$ 957,500	\$ 1,091,300	-12.26%	0.06	0.07	
Juvenile Court	\$ 1,261,829	\$ 1,293,978	-2.48%	0.09	0.08	
Court Administrator	\$ 524,709	\$ 694,446	-24.44%	0.04	0.04	
Treatment Services	\$ 675,218	New budget category, deducted from Court Administration		0.05	--	
Animal Shelter	\$ 646,930	New budget category, deducted from Agencies		0.04	--	
Elections	\$ 530,129	\$ 746,689	-29.00%	0.04	0.05	
Tax Commissioner	\$ 1,547,088	\$ 1,765,834	-12.39%	0.10	0.11	
Coroner	\$ 122,552	\$ 116,515	5.18%	0.01	0.01	
Total (General Fund)	\$ 92,681,678	\$ 97,729,208	-5.16%	6.25	6.25	
Fire District Fund	\$ 15,047,331	\$ 15,254,303	-1.36%	1.51	1.51	
TOTAL	\$107,729,009	\$112,983,511		7.76	7.76	

--- On Wed, 3/17/10, Heather Bennett (Administration) <hbates@hallcounty.org> wrote:

From: Heather Bennett (Administration) <hbates@hallcounty.org>
Subject: Open Records Request
To: "PAUL BARNES" <paul2213@bellsouth.net>
Date: Wednesday, March 17, 2010, 3:57 PM

Mr. Barnes –

Your open records request of March 13 was received on March 16, 2010; however, the county does not have a document or documents responsive to your request. While the Open Records Act authorizes the production of official government documents, the format of your request asks for specific legal authority upon which the County Commission made a discretionary decision or decisions. The minutes do not reflect the exact basis upon which they acted and it would be mere speculation for me to suggest such. Furthermore, with regard to legislative decisions and actions the commission enjoys immunity from being required to respond to questions designed to require it to explain the basis for its decision in the same manner as do members of the General Assembly. However, Title 48 of the Georgia Code deals with tax matters and you are invited to research such matters on your own. I hope this response has served to satisfy your recent inquiry. Please let me know if you need anything further. Best regards.

Heather Bennett

Hall County Commission Clerk

P.O. Drawer 1435

Gainesville, GA 30503

(770) 535.8288

From: PAUL BARNES [mailto:paul2213@bellsouth.net]

3/17/2010

Sent: Saturday, March 13, 2010 7:37 PM
To: Heather Bennett (Administration)
Subject: Fw: Open Records Request

Heather:

Please consider this e mail an open records request for:

1. The specific statutory authority that allowed the Hall County Commission, in their meeting of January 14, 2010, to grant a waiver to Z F Industries on the 10% late filing penalty mandated by OCGA 48-5-299.

2. The specific statutory authority that allowed the Hall County Commission, in their meeting of May 28, 2009, to grant a waiver to Wilheit Packaging LLC on the 10% late filing penalty mandated by OCGA 48-5-299.

Please respond by e mail.

Your assistance is appreciated.

Paul S. Barnes, President

Hall County Citizens For Efficient Government

paul2113@bcefgovt.net

770-967-6433