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March 31, 2025

IN REPLY PLEASE
REFER TO FILE

25-17779/RP

Lowndes County Board of Commissioners
ATTN: Paige Dukes, County Manager
P.O. Box 1349
Valdosta, GA 31603

RE: Claim for Tax Refund
Subject Property: 37.28 Acres on James Road
Map & Parcel No.: 0083B 020 (the "Property")
Claimants: Meacham Properties, LLC and Meacham Farms II, LLC

Dear Paige:

I represent Meacham Properties, LLC and Meacham Farms II, LLC (collectively, "Meacham" or the "Claimants"). Claimants bring this claim for tax refund under O.C.G.A. §48-5-380 seeking a refund of ad valorem property taxes for tax year 2024 which Meacham claims were erroneously assessed and collected from the Claimants.

The Property consists of 37.28 acres located on James Road near the intersection of James Road and St. Augustine Road. The property has no frontage on St. Augustine Road. As part of the recent revaluation of commercial properties in Lowndes County, the Board of Assessors re-categorized the property as "Commercial Exit 18 West." However, in so doing, the assessors did not apply a location factor accounting for the fact that the Property has no frontage on St. Augustine Road. This error is a matter of fact in the records of the assessors. The failure to apply a location factor resulted in the Property being overvalued and Claimants paying more ad valorem tax than what would have been due had a location factor been properly applied.

Attached hereto is a copy of Meacham's 2024 property tax bill showing a fair market value for the Property of \$6,784,960.

Based on the foregoing, Meacham shows that as a result of the error in failing to apply a location factor, Claimants were overcharged based on the inflated fair market value used to calculate the 2024 ad valorem taxes. As a result of this error, Meacham contends that it is entitled to a refund of the difference between the taxes which were assessed using a fair market value \$6,784,960 and taxes based on an