

**Assessors**  
Felicia Williams, Chairman  
Richard Holcombe  
Sandra D. S. Jones  
Thomas Reed  
Mike Tanner

**LOWNDES COUNTY  
BOARD OF ASSESSORS**  
P.O. Box 1126 • Valdosta, GA 31603  
(229) 671-2540 • Fax (229) 333-7606  
assessors@lowndescounty.com

**Chief Appraiser**  
Lisa Bryant

### **Report Regarding Claim for Tax Refund**

To: Board of Commissioners of Lowndes County  
From: Board of Tax Assessors of Lowndes County  
Re: Meacham Properties LLC and Meacham Farms II, LLC Claim for Tax Refund  
Date: April 3, 2025

The Board of Tax Assessors has reviewed the claim for tax refund Meacham Properties LLC and Meacham Farms II, LLC (collectively "Meacham") filed with the Board of Commissioners which the Board of Commissioners has referred to the Board of Tax Assessors for administration pursuant to the Board of Commissioners' *Rules and Regulations Governing Administration of OCGA § 48-5-380*.

The claim is not based on an obvious clerical error. Accordingly, the Board of Tax Assessors has prepared this written report to the Board of Commissioners stating the facts relevant to the claim and the Board of Tax Assessors' analysis of the claim.

In 2024, the urban subrecord for the property was changed to Commercial Exit 18W. This was done without applying a location factor for the property not being located on St. Augustine Road. As a result, the property was assessed as if it were located on St. Augustine Road, which it is not. It is located on James Road. This error is a matter of fact in the records of the Board of Tax Assessors. Because of this error, the assessed value of the property was \$6,784,960. Applying a proper location factor of 0.55 results in an assessed value of \$3,731,728, which is \$3,053,232 less than the assessed value. Based on this difference and the millage rate applicable to the property, Meachem should be refunded \$34,110.73 taxes.

The Board of Commissioners' *Rules and Regulations Governing Administration of OCGA § 48-5-380* provides refunds approved under OCGA § 48-5-380 shall be paid from funds as provided by OCGA § 48-5-380(d). This statute provides approved refunds shall be paid from funds of the county, municipality, board of education, state, or any other entity to which the taxes were originally paid. This is administered by the Tax Commissioner.

APPROVED BY BOA 4/3/25