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FOR IMMEDIATE RELEASE

Tax Commissioner Flags \$2.3M in Questionable Exemptions Amid Ongoing Audit Efforts

Gainesville, GA (September 12, 2025) – Hall County Tax Commissioner Darla Eden CPA has released an update on the ongoing audit of senior school tax exemptions, revealing that as of July 21, 2025, over \$2.3 million in property tax revenue may have been lost between 2017 and 2024 due to eligibility issues.

The audit, which began in January 2024, has now reviewed over 22% of the 12,536 parcels receiving total school tax exemptions. Of the 2,833 parcels audited to date, 351 (12%) were found to have current exemptions that appear to be ineligible, many due to outdated records following the death of the property owner.

"This was a randomized audit—not targeted," said Eden. "Our mission is to ensure accuracy, equity, and responsible tax enforcement. We must confirm eligibility, especially for exemptions that in some cases may be decades old or improperly maintained."

Despite submitting 269 flagged parcels to the Tax Assessor's Office between January 2024 and January 2025, the Tax Commissioner's Office has not received updates on the status of these reviews. In a July 31, 2025, email to Chief Tax Assessor Steve Watson, Eden requested clarification on the reassessment process, the legal basis for omitting back billing, and procedures for notifying heirs or current occupants when exemptions are no longer valid. When no response was received, she followed up with an additional email on August 12, reiterating the request and emphasizing the urgency of the matter. As of this release, a formal response has not yet been received.

Georgia law allows the collection of back taxes owed as a result of corrected assessments and is limited to three years. This would help the county and school district recover an estimated \$1.4M of legally collectible lost revenue. However, billing adjustments cannot proceed without formal correction orders from the Tax Assessor's Office.

"We are committed to working collaboratively with the Assessor's Office to resolve these discrepancies in a timely manner," Eden added. "Our schools and county services depend on accurate tax rolls, and we must act to protect public funds."

According to a <u>July 7 article</u> in *The Times*, the Hall County Board of Education continues to face financial pressures, including increasing costs related to teacher retirement and health insurance. Recovering lost tax revenue could help ease some of this burden.

In a statement reported by <u>AccessWDUN</u>, Hall County Schools emphasized their position: "We have made our expectations clear to the county that we expect exemptions to be audited for accuracy, beginning with the senior exemption, which we have concerns about. If exemptions have been misapplied, we will expect back taxes and interest."

The Tax Commissioner's Office will continue its audit efforts and provide updates to the public and local officials. Residents with questions about their exemptions are encouraged to contact the Tax Assessor's office directly at 770.531.6720 or assessor@hallcounty.org.

For questions, please contact the Hall County Tax Commissioner's Office by phone at 770.531.6950, text 833.602.8497, or email propertytax@hallcounty.org. The office is open Monday through Friday, from 8 a.m. to 5 p.m.