

IN THE SUPERIOR COURT OF GLYNN COUNTY
STATE OF GEORGIA

J. MATTHEW COLEMAN, IV and)
ELIZABETH BLAIR COLEMAN)
)
Plaintiffs,)
)
v.)
)
GLYNN COUNTY, GEORGIA)
)
Defendant.)

Civil Action Number: CE13-01480063

NAMED PLAINTIFFS' CLASS ACTION COMPLAINT

Parties, Jurisdiction, and Venue

COME NOW Plaintiffs J. Matthew Coleman, IV and Elizabeth Blair Coleman (hereafter "Named Plaintiffs") and make and file this Complaint on behalf of themselves and all those similarly situated pursuant to O.C.G.A. § 48-5-380, O.C.G.A. §§ 9-6-20 *et seq.*, O.C.G.A. §§ 9-4-1 *et seq.*, and O.C.G.A. § 13-6-11 to recover ad valorem taxes unlawfully billed and collected and other relief under Uniform Superior Court Rule 3.2 as a companion or related case to the action styled J. Matthew Coleman, IV and Elizabeth Blair Coleman, Civil Action No. CE12-01785-063, in the Superior Court of Glynn County assigned to the Honorable G. Grant Brantley and show the Court as follows:

IDENTIFICATION OF THE PARTIES

1.

Named Plaintiffs are residents of Glynn County, Georgia and the owners of County Tax Parcel Number 04-01187.

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Glynn Superior Court
G. Grant Brantley

2.

Defendant Glynn County, Georgia is a political subdivision of the State of Georgia and the entity to which Named Plaintiffs and all others similarly situated paid illegally and erroneously assessed taxes and from whom refunds of such taxes are sought.

3.

Jurisdiction and venue are proper in this Court.

Factual Background

4.

Named Plaintiffs reallege and incorporate the allegations set forth in paragraphs 1-3 as if set forth herein verbatim.

5.

Named Plaintiffs are residents of and own property located in Glynn County Georgia.

6.

For Tax Years 2011 and 2012 the ad valorem tax bills issued to and paid by Named Plaintiffs were based on an incorrect application of the Glynn County homestead exemption for county and school taxes found in HB 1690 and HB 1691 enacted May 1, 2000 (“Scarlett Williams Exemption”).

7.

The Scarlett Williams Exemption provides that:

Each resident of Glynn County is granted an exemption on that person’s homestead from all Glynn County ad valorem taxes for county purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of that homestead

and that

Each resident of the Glynn County School District is granted an exemption on that person's homestead from all Glynn County School District taxes for educational purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of the homestead.

8.

The Scarlett Williams Exemption section 1(a)(2) states that "Base Year" is "the taxable year immediately preceding the taxable year in which the exemption under this Act is first granted to the most recent owner of such homestead."

9.

In short, the Scarlett Williams Exemption provides for exemption from ad valorem taxes for county and school purposes on the increase in value of property over the Base Year value.

10.

Named Plaintiffs purchased the property on or about July 21, 2005 and applied for and were granted the Scarlett Williams Exemption on or about February 28, 2006.

11.

Despite the plain language of the Scarlett Williams Exemption stating that the "Base Year" should be the tax year "immediately preceding" the tax year that the homestead exemption was granted to the most recent owner, the Glynn County Tax Commissioner treated 2006 as the Base Year rather than 2005.

12.

Named Plaintiffs' "Base Year" should be the 2005 tax year assessed value of \$70,006 (equating to a fair market value of \$175,015) rather than the 2006 assessed value of \$133,800 (equating to a fair market value of \$334,500).

13.

Defendant failed to provide Named Plaintiffs any notice concerning the granting or denial of the Scarlett Williams Exemption and specifically failed to provide notice pursuant to O.C.G.A. § 48-5-306 that the Exemption had been denied concerning the use of 2005 as the Base Year and an opportunity to appeal the same pursuant to O.C.G.A. § 48-5-311.

14.

By utilizing the incorrect 2006 value as the Base Year value for the Scarlett Williams Exemption, Glynn County has subjected Named Plaintiffs to illegal and erroneous taxes based on the difference between the 2006 assessed value and the 2005 assessed value in calculating tax bills for 2011 and 2012.

15.

The use of the incorrect Base Year has resulted in the overpayment by Named Plaintiffs and collection by Glynn County of illegal, erroneous and excessive taxes in the following amounts: 2011 in the amount of \$1,275.95 and 2012 in the amount of \$1,517.60.

16.

Named Plaintiffs are entitled to refunds of these improperly and illegally billed and collected taxes plus interest as provided by Georgia law.

17.

On or about November 20, 2012, Named Plaintiffs applied for a refund based on the illegally and erroneously assessed taxes paid or voluntarily or involuntarily overpaid for 2011 and 2012 pursuant to O.C.G.A. § 48-5-380 by issuing a written request for said refund to the governing authority of Glynn County, Georgia dated November 20, 2012, a copy of which is attached hereto as **Exhibit "A"**.

18.

The request for refund was neither approved nor denied within one year of filing.

CLASS ACTION ALLEGATIONS

19.

Named Plaintiffs reallege and incorporate the allegations set forth in paragraphs 1-18 as if set forth herein verbatim.

20.

This action is brought by Named Plaintiffs as a class action, on their own behalf and on behalf of all others similarly situated, under the provisions of O.C.G.A. § 9-11-23 for damages, and relief incident and subordinate thereto, including attorney's fees, and costs.

21.

The class represented by Named Plaintiffs in this action, and of which Named Plaintiffs are members, consists of Glynn County property owners who received the Scarlett Williams Exemption in the calculation of their tax bills in 2011 and 2012 for whom Glynn County used the year in which the Scarlett Williams Exemption was first granted as the Base Year (the "incorrect Base Year") rather than the immediately preceding year (the "correct Base Year") in calculating the exemption amount under the Scarlett Williams Act for property tax bills in 2011 and 2012 and for whom the value frozen in the year in which the Scarlett Williams Exemption was first granted is greater than the value in the immediately preceding year.

22.

This class so described is comprised of numerous members who have yet to be refunded monies related to illegally and erroneously assessed taxes for 2011 and 2012; additionally, class members seek Declaratory relief concerning the proper meaning and application of the term Base

Year and a writ of mandamus or any other equitable relief which the court deems fit to compel the Defendant to refund all excessive taxes paid for 2011 and 2012 based on the use of the year in which the Exemption was first granted as the Base Year rather than the immediately preceding year plus attorney's fees and interest.

23.

The class members are so numerous that joinder of individual members herein is impracticable.

24.

There are common questions of law and fact in the action that relate to and affect the rights of class members and the relief sought is common to the members of the class.

25.

The claims of Named Plaintiffs, as set forth herein, who are representatives of class members are typical of the claims of the members of the class, in that the claims of all class members, including Named Plaintiffs, depend on the showing of the acts and/or omissions of Defendant or its agents or instrumentalities giving rise to the right of Named Plaintiffs to the relief sought herein. There is no conflict as between Named Plaintiffs and class members with respect to this action, or with respect to the claims for relief herein set forth.

26.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(1)(A) because the prosecution of separate actions by individual class members would create a risk of inconsistent or varying adjudications with respect to individual class members which would establish incompatible standards of conduct for any party opposing the class.

27.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(1)(B) in that prosecution of separate actions by individual class members would create a risk of adjudications with respect to individual members of the class that would as a practical matter be dispositive of the interest of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests.

28.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(2) as Defendant acted or refused to act on grounds applicable to class members making declaratory relief appropriate.

29.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(3) inasmuch as the questions of law and fact common to the class predominate over any questions affecting only individual members, and a class action is superior to other available methods for the fair and efficient adjudication of the controversy.

30.

Named Plaintiffs are the representative parties for the class, and are able to, and will, fairly and adequately protect the interests of class members. The attorneys for Named Plaintiffs are experienced in class action litigation and have successfully represented claimants in other class litigation. Of the attorneys designated as counsel for Named Plaintiffs, those undersigned attorneys will actively conduct and be responsible for Named Plaintiffs' case herein as well as the case of all other class members.

31.

This class so represented by Named Plaintiffs in this action, and of which Named Plaintiffs are members, seek relief related to the improper interpretation and application of the term "Base Year" under the Scarlett Williams Act and seek refunds of the taxes improperly billed and paid as a result of the incorrect interpretation and application of the term "Base Year" resulting in the payment of excessive taxes.

COUNT I- REFUND UNDER O.C.G.A. § 48-5-380

32.

Named Plaintiffs reallege and incorporate the allegations set forth in paragraphs 1-31 as if set forth herein verbatim.

33.

The use of the incorrect Base Year in calculating the ad valorem tax bills for Named Plaintiffs and all others similarly situated has resulted in the payment of illegally and erroneously assessed taxes.

34.

Named Plaintiffs applied to Glynn County requesting a refund of the illegally and erroneously assessed taxes and voluntarily or involuntarily overpaid taxes for 2011 and 2012 based on the use of the improper Base Year.

35.

The refund request was neither approved nor denied within one year.

36.

Named Plaintiffs and purported class members have satisfied all conditions precedent to bringing the instant action.

37.

Under O.C.G.A. § 48-5-380, Named Plaintiffs and all others similarly situated are entitled to a refund of all illegally and erroneously assessed taxes or voluntarily or involuntarily overpaid taxes based on the use of the incorrect Base Year in calculating the Scarlett Williams Exemption for 2011 and 2012.

COUNT II- DECLARATORY JUDGMENT

38.

Named Plaintiffs reallege and incorporate the allegations set forth in paragraphs 1-37 as if set forth herein verbatim.

39.

Plaintiff asserts this action for declaratory judgment pursuant to O.C.G.A. § 9-4-1 *et seq.*

40.

As a result of the use of the improper year as the Base Year for the purpose of calculating the Scarlett Williams Exemption, Named Plaintiffs and all others similarly situated are uncertain as to their rights, interests, status, and legal relations in regards to the proper year which should be utilized as the Base Year for calculating the Scarlett Williams Exemption and the amount of taxes which should have been paid for 2011 and 2012.

41.

Accordingly, Named Plaintiffs and all others similarly situated are entitled to a declaration that the year immediately preceding the year in which the Scarlett Williams Exemption was first granted must be used as the Base Year in calculating the exemption amount, and that Defendant must refund Named Plaintiffs and all class members for tax years 2011 and 2012 based on the use of the correct Base Year in calculating the Scarlett Williams Exemption.

COUNT III- MANDAMUS

42.

Named Plaintiffs reallege and incorporate the allegations set forth in paragraphs 1-41 as if set forth herein verbatim.

43.

Glynn County has only the power to tax as authorized by the Georgia legislature.

44.

All taxation carried out by Glynn County must be performed in compliance with the Georgia Constitution, Georgia state laws and applicable regulations.

45.

By issuing and collecting ad valorem taxes from Named Plaintiffs and all others similarly situated based on the use of the incorrect Base Year resulting in the incorrect calculation of the Scarlett Williams Exemption, Glynn County has violated the statutory rights of Named Plaintiffs and all others similarly situated in violation of the due process and equal protection clauses of the 14th Amendment to the United States Constitution and Article 1, Section 1, Paragraph 1 of the Constitution of the State of Georgia.

46.

As a result of Glynn County's unlawful taxation a defect of legal justice has ensued as Named Plaintiffs and all others similarly situated have been billed and paid ad valorem taxes for tax years 2011 and 2012 in violation of the applicable Georgia laws.

47.

Named Plaintiffs and all others similarly situated have no specific legal remedy to compel Glynn County to refund the unlawfully levied taxes for tax years 2011 and 2012 other

than to seek a Writ of Mandamus compelling Glynn County to return all unlawfully assessed taxes to Named Plaintiffs and all others similarly situated, or in the alternative, to provide notice of and opportunity to appeal the denial of the Scarlett Williams Homestead Exemption.

COUNT IV- EQUITABLE RELIEF

48.

Named Plaintiffs reallege and incorporate the allegations set forth in paragraphs 1-47 as if set forth herein verbatim.

49.

Defendant is required by Georgia law to comply with Georgia law in the issuance and collection of tax bills.

50.

Defendant is required by O.C.G.A. § 48-5-306 to provide notice of and opportunity to appeal the denial of the Scarlett Williams Homestead Exemption including denial of the use of the year immediately preceding the year in which the Exemption was first granted as the Base Year for the purposes of calculating the Scarlett Williams Exemption.

51.

Defendant failed to provide Named Plaintiffs and purported class members notice of and opportunity to appeal the denial of the Scarlett Williams Homestead Exemption including denial of the use of the year immediately preceding the year in which the Exemption was first granted as the Base Year for the purposes of calculating the Scarlett Williams Exemption.

52.

As a result of Defendant's failure to provide Named Plaintiffs and purported class members notice of and opportunity to appeal the denial of the Scarlett Williams Homestead

Exemption including denial of the use of the year immediately preceding the year in which the Exemption was first granted as the Base Year, Named Plaintiffs and all class members are entitled to relief in equity requiring Defendant to provide notice of and an opportunity to appeal the denial of the use of the year immediately preceding the year in which the Exemption was first granted as the Base Year for the purposes of calculating the Scarlett Williams Exemption.

COUNT V- PERMANENT INJUNCTIVE RELIEF

53.

Named Plaintiffs reallege and incorporate the allegations set forth in paragraphs 1-52 as if set forth herein verbatim.

54.

For 2013, Defendant once again utilized the year in which the Exemption was first granted rather than the immediately preceding year for Named Plaintiffs and class members in calculating the exemption amount under the Scarlett Williams Act.

55.

Unless Defendant is enjoined and restrained from continued use of the year in which the Exemption was first granted rather than the immediately preceding year as the Base Year for Named Plaintiffs and class members in calculating the exemption amount under the Scarlett Williams Act, Named Plaintiffs and class members will suffer immediate and irreparable injury in the violation of their equal protection, due process and statutory rights through Defendant's continued failure to comply with express language the Scarlett Williams Act through the use of the incorrect Base Year in calculating the yearly exemption amount under the Act.

56.

Accordingly, Named Plaintiffs and class members are entitled to permanent injunctive relief enjoining and restraining Defendant from use of the year in which the Exemption was first granted rather than the immediately preceding year as the Base Year in calculating the yearly exemption amount under the Scarlett Williams Act.

**COUNT VI- ATTORNEY'S FEES FOR BAD FAITH AND STUBBORN
LITIGIOUSNESS**

57.

Named Plaintiffs reallege and incorporate the allegations set forth in paragraphs 1-56 as if set forth herein verbatim.

58.

Defendant has acted in bad faith, been stubbornly litigious and has caused Plaintiffs and class members unnecessary trouble and expenses, entitling Named Plaintiffs to recover their costs of this litigation, including reasonable attorney's fees and expenses pursuant to O.C.G.A. § 13-6-11.

WHEREFORE, having filed this Class Action Complaint Named Plaintiffs pray that:


- a) The class as described herein be certified;
- b) That Defendant be ordered to refund Named Plaintiffs and all other members the erroneously and illegally assessed 2011 and 2012 ad valorem taxes pursuant to O.C.G.A. § 48-5-380 based on the use of the incorrect Base Year in calculating the Scarlett Williams Exemption;
- c) That this Court enter an order requiring Defendant to pay to Named Plaintiffs and all other members of the class all attorney's fees and costs of litigation associated with this action; and

- d) That process be issued and be served on Defendant in accordance with Georgia law;
- e) That the Court issue a judgment declaring that the Base Year for the Scarlett Williams Exemption for Named Plaintiffs and all other class members is the year preceding the year in which the Scarlett Williams Exemption is granted;
- f) That the Court issue a Mandamus Nisi to Defendant requiring it to show cause at a time and place to be designated by the Court not less than ten days, nor more than thirty days from this date, why a mandamus should not be issued against them requiring them to reject or approve Named Plaintiffs' and all other class members' request;
- g) That this Court issue a Writ of Mandamus requiring Defendant to refund to Named Plaintiffs and all other class members all improperly billed and collected ad valorem taxes for 2011 and 2012 based on the use of the incorrect Base Year in calculating the Scarlett Williams Exemption or in the alternative requiring notice pursuant to O.C.G.A. § 48-5-306 that the Scarlett Williams Exemption had been denied as to the use of the year immediately preceding the year in which the Exemption was first granted as the Base Year and opportunity to appeal under O.C.G.A. § 48-5-311;
- h) That this Court grant Named Plaintiffs and class members equitable relief requiring Defendant to provide notice pursuant to O.C.G.A. § 48-5-306 that the Scarlett Williams Exemption had been denied as to the use of the year immediately preceding the year in which the Exemption was first granted as the Base Year and opportunity to appeal under O.C.G.A. § 48-5-311;

- i) That Defendant be permanently enjoined from use of the year in which the Exemption was first granted rather than the immediately preceding year as the Base Year in calculating the yearly exemption amount under the Scarlett Williams Act for Named Plaintiffs and all class members;
- j) That Named Plaintiffs and all other class members recover prejudgment interest on the refunds owed as provided by law; and
- k) That Named Plaintiffs and all other class members have all other and further relief deemed just and appropriate by this Court.

RESPECTFULLY SUBMITTED, this 27 day of November, 2013.

ROBERTS TATE, LLC

BY:  _____

James L. Roberts, IV
State Bar No. 608580
jroberts@robertstate.com
Jason M. Tate
State Bar No. 140827
jtate@robertstate.com
Laura P. Roberts
State Bar No. 570411
lroberts@robertstate.com

ATTORNEYS FOR PLAINTIFFS

Post Office Box 21828
St. Simons Island, Georgia 31522
(912) 638-5200
(912) 638-5300 – Fax

ROBERTS | TATE LLC

CLIENT FOCUSED. RESULT DRIVEN.

RECEIVED NOV 20 2012

PO BOX 21828
114 ISLAND PROFESSIONAL PARK
ST. SIMONS ISLAND, GEORGIA 31522
PHONE: (912) 638-5200
FAX: (912) 638-5300

November 20, 2012

VIA HAND DELIVERY

Date & Time Stamp Return Requested

Glynn County Board of Commissioners
701 G Street
Brunswick, Georgia 31520

Re: **REQUEST FOR REFUND for Excessive and Illegally and Erroneously Assessed 2011 and 2012 Ad Valorem Taxes Paid J. Matthew Coleman, IV and Elizabeth Blair Coleman for Parcel Number 04-01187.**

Dear Members of the Board:

Please accept this letter as a request for refund for \$1,239.47 representing the portion of the 2011 ad valorem tax bill issued to J. Matthew Coleman, IV and Elizabeth Blair Coleman (hereinafter "Taxpayers") for Parcel Number 04-01187 (the "Subject Property") which was illegally and erroneously assessed and \$1,517.60 representing the portion of the 2012 ad valorem tax bill issued to the Taxpayers for the Subject Property which was illegally and erroneously assessed for a total of **\$2,757.07** to be refunded for the overpayment for the 2011 and 2012 tax years combined.

For 2011, the Subject Property was valued at \$318,400 and taxes of \$2,889.08 were paid. For 2012, the Subject Property was valued at \$348,100 and taxes of \$3,130.73 were paid.

The tax paid for the Subject Property for 2011 and 2012 was based on an incorrect application of the Glynn County homestead exemption for county and school taxes found in HB 1690 and HB 1691 enacted May 1, 2000 ("Scarlett Williams Exemption"). The Scarlett Williams Exemption section 1(a)(2) states that "base year" is "the taxable year immediately preceding the taxable year in which the exemption under this Act is first granted to the most recent owner of such homestead." In short, the Scarlett Williams exemption provides for exemption from ad valorem taxes for county and school purposes on the increase in value of property after the exemption is granted. The Taxpayers purchased the property on or about July 21, 2005 and applied for the Scarlett Williams exemption on or about February 28, 2006 (a copy of which is attached as Exhibit "A"). The Taxpayers "base year" should be the 2005 tax year value of \$70,006 (equating to a fair market value of \$175,015) rather than the 2006 assessed value of \$133,800 (equating to a fair market value of \$334,500). If the taxes had been properly



assessed with the Scarlett Williams exemption using the base year of 2005, the tax would have been:

2011	\$1,613.13
2012	\$1,376.48

Therefore in light of this overpayment caused by the incorrect application of the Scarlett Williams exemption, the Taxpayers request for refund for \$1,239.47 representing the overpayment of their 2011 ad valorem tax for Parcel Number 04-01187 and also \$1,517.60 representing the overpayment of their 2012 ad valorem tax bills for a total of \$2,757.07 to be refunded.

This request is made pursuant to O.C.G.A. §48-5-380 and is made within three (3) years after the date of the payment of taxes by J. Matthew Coleman, IV and Elizabeth Blair Coleman.

If I may provide any additional information, I will be happy to do so.

Sincerely,



James L. Roberts, IV

JLR/bma

Cc: Matthew Coleman
Ron Glisson, Interim Chief Assessor, Glynn County
Florence Dees, Glynn County Tax Commissioner

Exhibit "A"

**Application for Additional Homestead Exemption
As Granted to the Residents of Glynn County
Effective January 1, 2001**

Base Year 2006 for this application

Name	J M COLEMAN IV	Account Number	126894
Address	349 MAJOR WRIGHT RD	Parcel Number	04-01187
City State Zip	ST SIMONS ISLAND, GA 31522	Map Number	002900000120

As provided for by the electors of Glynn County, I hereby make applicaion for the exemption from all Glynn County Ad Valorem taxes for County purposes and all Glynn County School Districts Ad Valorem taxes for Educational purposes **in an amount equal to the amount by which the current year assessed value exceeds the base year assessed value of my homestead** as described above. The value of the above described property in excess of the exempted amount shall remain subject to taxation. The above described exemption shall not affect state Ad Valorem taxes or Municipal Ad Valorem taxes for municipal purposes. This exemption is in addition to and not in lieu of any other homestead exemptions applicable to the above described property.

The exemption shall only include the primary residence and not more than five contiguous acres of land immediately surrounding such residence. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the homestead, the base year assessed value shall be recalculated accordingly.

This exemption shall be automatically renewed from year to year as long as the owner occupies the residence as a homestead. If, for any reason, the above referenced taxpayer should become ineligible for this exemption, it shall be the duty of the person granted this homestead exemption (or their designee) to notify the Glynn County Tax Commissioner of such ineligibility.

Affidavit of Homestead Exemption

I, the undersigned, do solemnly swear that I am the bona fide owner of the property for which this exemption is claimed, and that I actually occupied same as my residence on January 1 of the year for which the tax exemption is claimed.

2/28/06
Date

J.M. Coleman
Signature of Owner or Authorized Agent

Florence A. Dees
Tax Commissioner, Glynn County
P O Box 1259
Brunswick, GA 31521

ROBERTS | TATE LLC

CLIENT FOCUSED. RESULT DRIVEN.

PO BOX 21828
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November 20, 2012

RECEIVED

VIA HAND DELIVERY
Date & Time Stamp Return Requested

NOV 20 2012

BY: WALKER DB

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Brunswick, Georgia 31520

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The tax paid for the Subject Property for 2011 and 2012 was based on an incorrect application of the Glynn County homestead exemption for county and school taxes found in HB 1690 and HB 1691 enacted May 1, 2000 ("Scarlett Williams Exemption"). The Scarlett Williams Exemption section 1(a)(2) states that "base year" is "the taxable year immediately preceding the taxable year in which the exemption under this Act is first granted to the most recent owner of such homestead." In short, the Scarlett Williams exemption provides for exemption from ad valorem taxes for county and school purposes on the increase in value of property after the exemption is granted. The Taxpayers purchased the property on or about July 21, 2005 and applied for the Scarlett Williams exemption on or about February 28, 2006 (a copy of which is attached as Exhibit "A"). The Taxpayers "base year" should be the 2005 tax year value of \$70,006 (equating to a fair market value of \$175,015) rather than the 2006 assessed value of \$133,800 (equating to a fair market value of \$334,500). If the taxes had been properly

assessed with the Scarlett Williams exemption using the base year of 2005, the tax would have been:

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This exemption shall be automatically renewed from year to year as long as the owner occupies the residence as a homestead. If, for any reason, the above referenced taxpayer should become ineligible for this exemption, it shall be the duty of the person granted this homestead exemption (or their designee) to notify the Glynn County Tax Commissioner of such ineligibility.

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I, the undersigned, do solemnly swear that I am the bona fide owner of the property for which this exemption is claimed, and that I actually occupied same as my residence on January 1 of the year for which the tax exemption is claimed.

2/28/06
Date

J.M. Coleman
Signature of Owner or Authorized Agent

Florence A. Dees
Tax Commissioner, Glynn County
P O Box 1259
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AKB

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For 2011, the Subject Property was valued at \$318,400 and taxes of \$2,889.08 were paid. For 2012, the Subject Property was valued at \$348,100 and taxes of \$3,130.73 were paid.

The tax paid for the Subject Property for 2011 and 2012 was based on an incorrect application of the Glynn County homestead exemption for county and school taxes found in HB 1690 and HB 1691 enacted May 1, 2000 ("Scarlett Williams Exemption"). The Scarlett Williams Exemption section 1(a)(2) states that "base year" is "the taxable year immediately preceding the taxable year in which the exemption under this Act is first granted to the most recent owner of such homestead." In short, the Scarlett Williams exemption provides for exemption from ad valorem taxes for county and school purposes on the increase in value of property after the exemption is granted. The Taxpayers purchased the property on or about July 21, 2005 and applied for the Scarlett Williams exemption on or about February 28, 2006 (a copy of which is attached as Exhibit "A"). The Taxpayers "base year" should be the 2005 tax year value of \$70,006 (equating to a fair market value of \$175,015) rather than the 2006 assessed value of \$133,800 (equating to a fair market value of \$334,500). If the taxes had been properly

assessed with the Scarlett Williams exemption using the base year of 2005, the tax would have been:

2011	\$1,613.13
2012	\$1,376.48

Therefore in light of this overpayment caused by the incorrect application of the Scarlett Williams exemption, the Taxpayers request for refund for \$1,239.47 representing the overpayment of their 2011 ad valorem tax for Parcel Number 04-01187 and also \$1,517.60 representing the overpayment of their 2012 ad valorem tax bills for a total of \$2,757.07 to be refunded.

This request is made pursuant to O.C.G.A. §48-5-380 and is made within three (3) years after the date of the payment of taxes by J. Matthew Coleman, IV and Elizabeth Blair Coleman.

If I may provide any additional information, I will be happy to do so.

Sincerely,



James L. Roberts, IV

JLR/bma

Cc: Matthew Coleman
Ron Glisson, Interim Chief Assessor, Glynn County
Florence Dees, Glynn County Tax Commissioner

Exhibit “A”

**Application for Additional Homestead Exemption
As Granted to the Residents of Glynn County
Effective January 1, 2001**

Base Year 2006 for this application

Name	J M COLEMAN IV	Account Number	126894
Address	349 MAJOR WRIGHT RD	Parcel Number	04-01187
City State Zip	ST SIMONS ISLAND, GA 31522	Map Number	002900000120

As provided for by the electors of Glynn County, I hereby make applicaion for the exemption from all Glynn County Ad Valorem taxes for County purposes and all Glynn County School Districts Ad Valorem taxes for Educational purposes **in an amount equal to the amount by which the current year assessed value exceeds the base year assessed value of my homestead** as described above. The value of the above described property in excess of the exempted amount shall remain subject to taxation. The above described exemption shall not affect state Ad Valorem taxes or Municipal Ad Valorem taxes for municipal purposes. This exemption is in addition to and not in lieu of any other homestead exemptions applicable to the above described property.

The exemption shall only include the primary residence and not more than five contiguous acres of land immediately surrounding such residence. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the homestead, the base year assessed value shall be recalculated accordingly.

This exemption shall be automatically renewed from year to year as long as the owner occupies the residence as a homestead. If, for any reason, the above referenced taxpayer should become ineligible for this exemption, it shall be the duty of the person granted this homestead exemption (or their designee) to notify the Glynn County Tax Commissioner of such ineligibility.

Affidavit of Homestead Exemption

I, the undersigned, do solemnly swear that I am the bona fide owner of the property for which this exemption is claimed, and that I actually occupied same as my residence on January 1 of the year for which the tax exemption is claimed.

2/28/06
Date

J.M. Coleman
Signature of Owner or Authorized Agent

Florence A. Dees
Tax Commissioner, Glynn County
P O Box 1259
Brunswick, GA 31521