

IN THE SUPERIOR COURT OF MONROE COUNTY  
STATE OF GEORGIA

WHITE HORSE PARTNERS, LLLP, and  
LOBLOLLY INVESTMENTS, LLLP

Plaintiffs

v.

MONROE COUNTY BOARD OF TAX  
ASSESSORS

Defendant

CIVIL ACTION FILE NO.  
2017-CV-167

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**JUDGMENT UPON JURY VERDICT**

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After a trial of the instant action, which began on September 13, 2017 and concluded on September 15, 2017, the jury found as follows:

1.

The fair market value for ad valorem tax purposes of Plaintiffs' property in Monroe County that is the subject of this appeal (Map and Parcel No. 016 007A), for tax year 2008, is \$626,200.00, which is the value advocated by the Board of Tax Assessors.

2.

Prior to the commencement of the jury trial, the parties agreed that the jury's decision on the issue of value would apply to ALL of Plaintiffs' properties under appeal for tax year 2008, whether pending in this Court or not.

3.

However, the parties could not agree on the method of applying the jury's verdict to all of

Plaintiffs' other properties; Plaintiffs desired a per-acre value method, and Defendant desired a percentage of value method.

4.

Therefore, the parties agreed to inform the jury that its decision would apply to ALL of the other parcels owned by Plaintiffs under appeal for tax year 2008, whether pending in this Court or not, and the jury would decide how its determination of value should be applied to the other properties.

5.

The jury again agreed with Defendant and chose to apply its value to all of Plaintiffs' other properties under appeal by percentage.

6.

The net result of the jury's decision, as applied to the subject property for tax year 2008, is an increase in value from \$500,960 (Board of Equalization's Decision for 2008) to \$626,200.

7.

The net result of the jury's decision, as applied to all of Plaintiffs' other properties under appeal for tax year 2008, is NO CHANGE from the value established by the Board of Equalization and appealed by Plaintiffs; a table of those values for each of Plaintiffs' other properties under appeal for 2008 is attached hereto as **Exhibit A**, and those values are incorporated herein as a part of this Order.

8.

This being the jury's verdict, it is hereby made the Judgment of this Court.

SO ORDERED, this \_\_\_\_\_ day of September, 2017.

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The Honorable Thomas H. Wilson  
Chief Judge, Superior Court of Monroe County  
Towaliga Judicial Circuit

EXHIBIT A - 2008 APPEALS OF  
WHITE HORSE PARTNERS, LLLP AND LOBLOLLY INVESTMENTS, LLLP

	Plaintiff	Case No.	Tax Year	Map and Parcel Nos.	Acreage	Value
1	White Horse Partners LLLP & Loblolly Investments LLLP	2017-CV-166	2008	014 003	480.20	\$1,441,732
2	White Horse Partners LLLP & Loblolly Investments LLLP	2017-CV-167	2008	016 007A	250.00	\$626,200
3	White Horse Partners LLLP & Loblolly Investments LLLP	2017-CV-168	2008	024 043	99.00	\$377,370
4	White Horse Partners LLLP & Loblolly Investments LLLP	2017-CV-169	2008	025 009	419.00	\$1,272,960
5	White Horse Partners LLLP & Loblolly Investments LLLP	2017-CV-170	2008	037 007	255.00	\$912,800
6	White Horse Partners LLLP & Loblolly Investments LLLP	2017-CV-171	2008	043 001	378.43	\$837,720
7	White Horse Partners LLLP & Loblolly Investments LLLP	2017-CV-173	2008	052 014	1,329.25	\$3,405,150
8	White Horse Partners LLLP & Loblolly Investments LLLP	2017-CV-174	2008	055 013	598.00	\$1,406,625
9	White Horse Partners LLLP & Loblolly Investments LLLP	2017-CV-175	2008	062 025A	175.00	\$570,400
10	White Horse Partners LLLP & Loblolly Investments LLLP	2017-CV-176	2008	064 010	115.00	\$281,475
11	White Horse Partners LLLP & Loblolly Investments LLLP	2017-CV-177	2008	076 018	97.55	\$319,920
12	White Horse Partners LLLP & Loblolly Investments LLLP	2017-CV-178	2008	088 025	418.30	\$1,180,000
13	White Horse Partners LLLP & Loblolly Investments LLLP	N/A	2008	007 011	54.70	\$175,140
14	White Horse Partners LLLP & Loblolly Investments LLLP	N/A	2008	027 006	61.05	\$312,300
15	White Horse Partners LLLP & Loblolly Investments LLLP	N/A	2008	063 003	50.60	\$137,120
16	White Horse Partners LLLP & Loblolly Investments LLLP	N/A	2008	076 015	9.00	\$45,900
17	White Horse Partners LLLP & Loblolly Investments LLLP	N/A	2008	077 012	14.50	\$65,025
18	White Horse Partners LLLP & Loblolly Investments LLLP	N/A	2008	082 018A	40.00	\$177,480