

January 21, 2015

To: The Court of Appeals
Office of the Clerk
47 Trinity Avenue
Suite 501
Atlanta, GA 30334

Attn: Holly K.O. Sparrow, Clerk/Court Administrator

To: Georgia Supreme Court
244 Washington Street
Room 572
Atlanta, GA 30334

Attn: Clerk of the Court

From: Hoke Thomas
115 Snapping Shoals Road
Covington, GA 30016
Phone #404-386-1256
Email: hokethomasjr@aol.com

Subj: Stolen Newton County Property

Ref: Attached document: Can a private law firm own a government cash cow

1. Pursuant to the private **Henry County** law firm of Smith, Welch & Brittain (SWB) mail-order quitclaiming 273.6 Snapping Shoals acres of South River properties for said law firm's solicited, pro bono client, J.M. Hanger, and the **Henry County** Superior Court's order for the Thomas Brothers to allow SWB attorney A.J. Welch, Jr. to survey said brothers 24.38 acres of **Newton County** properties purchased 34 years previously from Whitehead Die Casting Company, Ltd. (WDCCL); the aforesaid SWB law firm transferred ownership of the 273.6 acres, less and except, to their pro bono client and one calendar day later, sold the "freely" acquired properties to the un-informed **Henry County** Water and Sewerage Authority (HCWSA) for the pre-arranged price of \$25,000.00, as per the December of 2007 mutual agreement between attorney A.J. Welch, Jr. and the aforesaid Hanger. As approved by the Henry County Superior Court, J.M. Hanger sold fraudulently quitclaimed properties, from within the aforementioned 273.6

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quitclaim acres, to a government agency, the HCWSA, *with the SWB attorneys representing both parties*. Months later the HCWSA posthumously approved of said purchase having no previous HCWSA resolution. Said Court also approved of an August of 2008 Court ordered survey and plat issued months after the purchase date of March 10, 2008. Listed or described on said plat are all the quitclaimed properties within the 273.6 quitclaimed acres that J.M. Hanger sold to the HCWSA.

2. Also listed or described on said plat was a small piece of **Newton County** property marked as the future site of a 21 MGD potable water storage tower, (copy enclosed) totaling about 4.3 acres, purchased in 2004 and 2006 by Thomas Brothers; said property has a clear title, was closed by the Newton County law offices of Strickland & Strickland, having recorded deeds and plats, was **never** previously owned by WDCCL, J.M. Hanger, the HCWSA or any SWB attorney and was **not** a part of the “HCWSA vs. Thomas Brothers” lawsuit. But said 4.3 acres was trespassed upon, illegally surveyed by private Henry County surveyors, having no Court order, and included **onto and in addition to** the Court ordered belated plat for 273.6 quitclaimed acres; said survey was paid for by Henry County funds, and all transactions conducted under the orders of SWB attorney A.J. Welch, Jr. The bottom line is: using a SWB authored mail-order quitclaim signed by the deceived heirs (grandchildren) of WDCCL, ownership of Thomas Brother’s properties from within the 273.6 acres was fraudulently quitclaimed and ownership transferred to J.M. Hanger, then to the HCWSA. Also, a small piece of Newton County property from within the aforementioned 4.3 acres was **NOT** quitclaimed, but **illegally** surveyed, **stolen** and ownership transferred **directly** to the HCWSA, *but both the fraudulently quitclaimed and the stolen properties were detailed on the same belated plat and both covered under the Hanger-Welch mutual agreement of December of 2007 for \$25,000.00 of un-authorized funds (no HCWSA Resolution)*. Presently, the Henry County Superior and the Georgia Appeals Courts have approved of **both** of the SWB authored bogus property transactions for J.M. Hanger and the HCWSA.

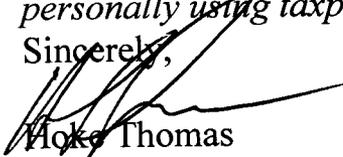
3. Having no monies to further invest in attorneys to fight both Court’s decisions, Thomas Brothers sued J.M. Hanger in **Henry County** Magistrate’s Court in an effort to have Hanger return the stolen **Newton County** property designated as a water tank storage facility, no mention of any monies, only the stolen property. Immediately, the SWB attorneys **threatened** Thomas Brothers with attorney fees to defend said SWB’s pro bono client, J.M. Hanger. A second SWB gesture was made by the SWB attorneys to have Hanger sign a quitclaim deed giving back to Thomas Brothers, **the stolen property only**. At this point the Thomas Brothers

realized that they had sued the **wrong** person and immediately rescinded the lawsuit without prejudice. For unlike ownership of the fraudulently quitclaimed property being transferred **from Thomas Brothers to J.M. Hanger, then to the HCWSA**; ownership of the stolen property was transferred directly from Thomas Brothers to the HCWSA, leaving J.M. Hanger out of the equation. Thomas Brothers then contemplated suing the HCWSA, but after further thought, said brothers realized that the HCWSA was not aware that they had purchased the stolen property and the brothers concluded that it was the Henry County Superior Court judge alone that has the authority to overturn both of the SWB stolen property transaction due to the fact the SWB attorneys had lied and deceived the Judge in the same fashion as said SWB attorneys had deceived the innocent WDCCL heirs to obtain said heirs signatures on the bogus, mail-order quitclaim for 116 acres in excess of the 160 Snapping Shoals acres that WDCCL legally owned from 1964 to 1991.

4. At Thomas Brother's request, said brothers met with the Newton County attorney's office and was told that Newton County **would not** refund 34 years of past property taxes for the loss of the aforesaid quitclaimed properties to J.M. Hanger, nor would said Newton County refund 4 years of property taxes for the loss (stolen) of the land designated as a water storage facility. Thomas Brothers was presented with a plat of Newton County tax map and parcel number 19-10 showing the reduction of their taxable properties (copy attached) due to the SWB initiated lawsuit. *Much to Thomas Brother's surprise, the Newton County attorney had **doubled the size** of the stolen property and concurred with the SWB law firm, that it is perfectly legal to transfer privately owned Newton County to the Henry County government agency, the HCWSA, using only a fraudulently obtained plat having not metes and bounds describing said stolen property, and no deed or quitclaim deed showing past, present or future ownership. The only surviving Thomas Brother, Hoke, was in a state of shock!*

5. *To conclude, due to the SWB fraudulent, deceiving information supplied to the Henry County Superior Court, the Thomas Brothers are requesting the Henry County Superior Court, the Georgia Appeals Court and the Georgia Supreme Court to review their erroneous decisions approving of a private Henry County law firm to sell both fraudulently quitclaimed and stolen properties to a county government agency, while mutually representing both the seller and the buyer and personally using taxpayer funds to facilitate a felony status crime.*

Sincerely,


Hoke Thomas

Copies to:

US Attorney's Office
75 Spring St. SW
Richard B. Russell Building
Atlanta, GA 30303

Attn: Attorney Sally Q. Yates

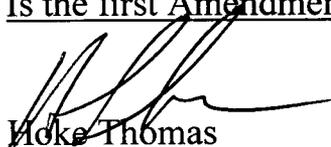
The FBI
2635 Century Parkway N.E.
Suite 400
Atlanta, GA 30345

Attn: Mark Giuliano, Special Agent in Charge

CAN A PRIVATE LAW FIRM OWN A GOVERNMENT CASH COW?

The private **Henry County** law firm of Smith, Welch & Brittain's (SBW) entire June of 2008 fraudulent lawsuit against the innocent Thomas Brothers over in **Newton County** is predicated on the bogus SWB assumption that 34 years ago back in 1976 and 1977 Whitehead Die Casting Company, Ltd. (WDCCL) did not sell said brothers ownership of the Snapping Shoals Warranty Deeded properties, riverbed, water rights and man-made improvements that said brothers purchased, paid for and have been daily using, developing and paying property taxes on for the now past 34 years; but merely sold the brothers an easement to use the combined aforesaid assets, that 15 years later, on June 17, 1991, according to a January 30, 2008 SWB letter to the heirs of WDCCL, said WDCCL **meant to sell** J.M. Hanger all the aforesaid assets when WDCCL sold said Hanger the very last portion of WDCCL's previously owned 160 acres, a tract containing 89.2 acres of dry Henry County land, by the purchase price per acre. However, J.M. Hanger has never paid property taxes on any Newton County properties, only said Hanger's 89.2 Henry County acres of dry land having **no** riverbed, water rights or man-made improvements, but said flood plain property presently remains in the Henry County Timber Conservation program, **un-molested**. Then 17 years later in 2008, following Hanger's 1991 purchase of 89.2 acres, the SWB attorneys, for the sum of \$25,000.00 of un-authorized taxpayer monies (no Resolution) and a *stipulation* that said law firm would sell Hanger's legally owned 89.2 acres to Henry County for a water treatment plant on the South River previously condemned by the Henry County Water and Sewerage Authority (HCWSA) as being too polluted to ever be used as a source of water by Henry County; SWB attorneys successfully solicited J.M. Hanger as said law firm's pro bono client and convinced Hanger to **falsely swear** that when he purchased his 89.2 acres in 1991, he (Hanger) thought that said purchase was from a *Whitehead family estate sale* for more property, not just the 89.2 acres he (Hanger) purchased from WDCCL via a warranty deed, closing statement, survey and plat. Having successfully solicited Hanger, the SWB attorneys tricked the innocent grandchildren (Heirs) of WDCCL to sign a **mail-order quitclaim** for 273.6 acres, giving (quitclaiming) to Hanger all the aforementioned assets, that legally belonged to Hanger's neighbors. *The next calendar day, for the sum of the aforementioned \$25,000.00 previously paid to J.M. Hanger, the SWB attorneys sold/transferred the aforementioned quitclaimed assets, via a limited warranty deed, to the HCWSA without a survey or plat, no appraisal, no clear title and no Resolution from said HCWSA to purchase any Snapping Shoals properties.* On March 30, 2008, the SWB attorneys recorded J.M. Hanger's quitclaim and limited warranty deeds, along with a bogus plat detailing Newton County property having **no** J.M. Hanger quitclaim or HCWSA deed and **not** a part of the lawsuit, but stolen, by the SWB attorneys, from Thomas Brothers

without notice or payment, *but via an illegally obtained plat only*, ownership transferred **directly** to the HCWSA and recorded the fraudulently obtained quitclaim and limited warranty deeds and illegally obtained plat of stolen property on top of all past deeds and plats issued by the *late principals* of WDCCL as Grantors, to the 11 Grantees that had previously purchased all the aforesaid 160 acres. *However, WDCCL never owned the property stolen by SWB attorneys, from Thomas Brothers.* Why the SWB attorneys authored a bogus quitclaim deed for 273.6 acres or 116 acres in excess of the 160 acres WDCCL previously owned, *no one knows.* Once discovered on April 26, 2008, months after the sale date to the HCWSA of March 10, 2008, the Thomas Brothers objected and halted a SWB **Henry County** taxpayer funded survey of said brother's **Newton County** properties as quitclaimed by J.M. Hanger; **three** SWB attorneys, on behalf of the HCWSA sued the Thomas Brothers. After a 3 years court trial for a Summary Judgment, the Henry County Superior Court ruled in favor of the SWB law firm's actions on behalf of pro bono J.M. Hanger and the "paying" HCWSA and so stated that what we have here in **Henry County** is evidence of "**Sharp Business Practices**" against the Thomas Brothers over in **Newton County, Georgia.** From the loss of ownership of strategic assets, stolen property and the cost of 3 years of excessive defensive legal fees, the SWB "self-generated" lawsuit for said law firm's solicited client put the **Newton County** Thomas Brother's 34 year old registered "C" corporation, out of business, J.M. Hanger is \$25,000.00 richer from selling his neighbor's properties to the HCWSA and paying no SWB attorney fees and no monetary payment or "consideration" to all 13 WDCCL heirs for their signatures on the mail-order, February 11, 2008 quitclaim and the SWB attorneys were paid by the Henry County taxpayers for over **3 years of totally un-necessary** legal fees, while said law firm prosecuted their "self-generated" lawsuit. J.M. Hanger failed to inform the IRS of his most fortunate, "free", pro bono, property and natural resource acquisition and the selling of same worth millions of dollars to the un-informed HCWSA. *If the HCWSA or Henry County really needed Thomas Brother's Snapping Shoals properties, why didn't said HCWSA follow the law and issue a Resolution and then have their hired SWB attorneys to take action.* As a 75 year old business owner, Taxpayer and Veteran, my family and I have now lost not only our 34 year old business, but our life savings for our retirement years; not to business competition, but to Henry County where we have resided for the past 34 years. **The SWB law firm really does own a Cash Cow, personified in the form of the HCWSA and the monetary coffers of the Henry County taxpayers.** Is the first Amendment to the U.S. Constitution worth the paper it is written on?


Hoke Thomas

Ernest M. Smith (1911-1992)
A. J. Welch, Jr., PC
J. Mark Brittain
Byrd Garland
Bruce McFarland
John P. Webb, PC
T. Walter Pendergrass, III
William A. White, PC
Pandora E. Palmer, PC (HI & GA)
L. Scott Mayfield
Mark C. Walker
Andrew J. Welch, III (NY & GA)

Smith Welch & Brittain LLP

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January 30, 2008

William E. Green III
192 Pineview Church Road
Blythewood, SC 29016

RE: Corrective Title Work for John Hanger regarding Henry County, Georgia Property

Dear Mr. Green:

PRO BONO

LIE

Our firm represents Mr. John Hanger. In 1991, Mr. Hanger purchased all of the remaining property that the Whitehead Die Casting Company, Ltd. had an interest in. Due to clerical error at the time of purchase, title to a portion of the property Mr. Hanger paid for was not transferred to him. The correct legal description should have been the legal description of the company's original property, less and except all of the portions the company conveyed over the years. We have done the research and created the correct legal description for the property Whitehead Die Casting Company, Ltd. meant to convey to Mr. Hanger in 1991.

In order to correct the error, quitclaim deeds with the correct legal description must be signed by all the descendants of the original partners of the Whitehead Die Casting Company, Ltd. Therefore, enclosed is a quitclaim deed to properly transfer that portion of property to Mr. Hanger. Please follow these steps in order to execute the enclosed quitclaim deed:

- 1) On Page 1: Please fill in the State and County where you live.
- 2) On Page 1: Please fill in the month and day you sign the deed.
- 3) On Page 2: Please sign above your name. Your signature must be done in the presence of a Notary Public and a Witness (the Notary and Witness must be two different people and can not be your family members).
- 4) On Page 2: Both the witness and the Notary Public must sign the deed on the lines provided. Please be sure to also have the Notary Public affix their notary seal.

Once you complete the above items, please return the original signed quitclaim deed in the prepaid envelope enclosed. Your prompt attention to this matter is greatly appreciated. Should you have any questions, please do not hesitate to contact me.

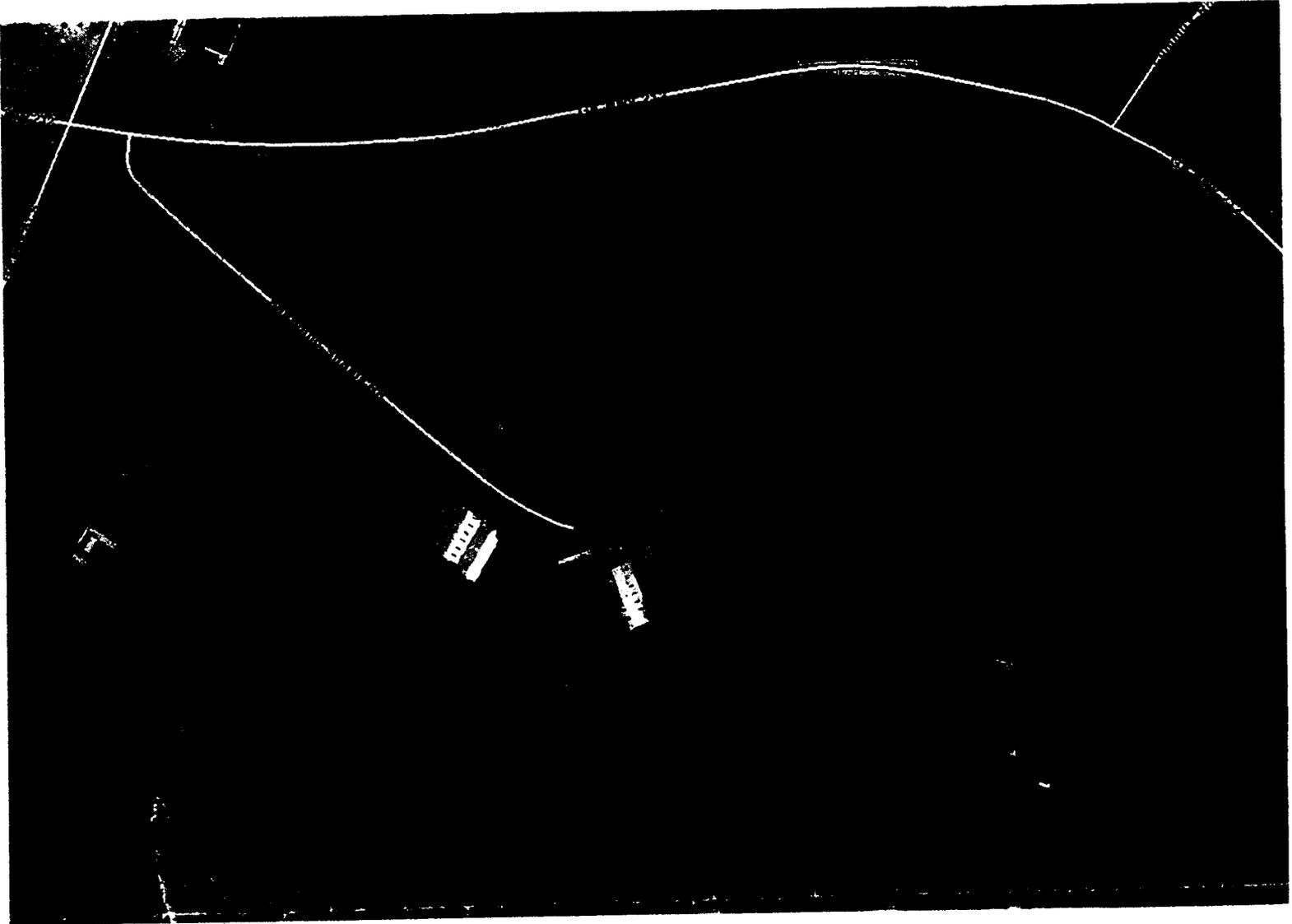
Sincerely,

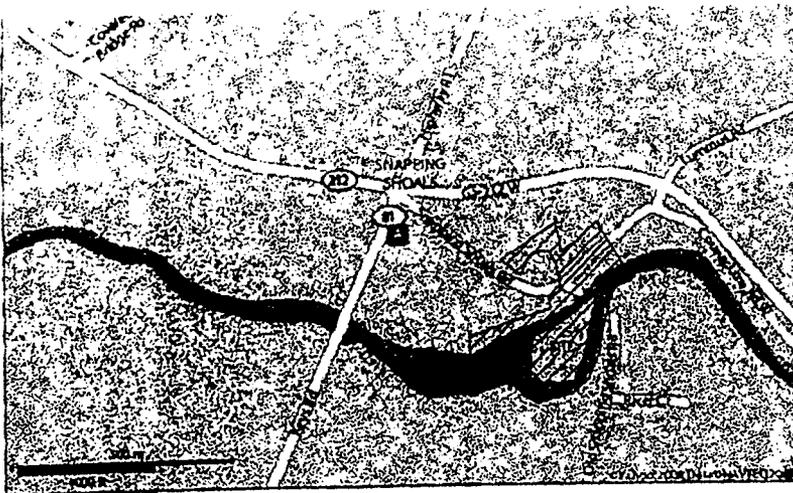
SMITH, WELCH & BRITTAIN

Anna C. Dougherty, Esq.

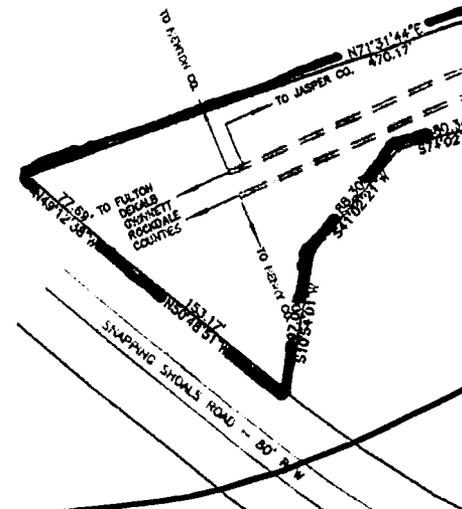


James McKenna





LOCAL MAP



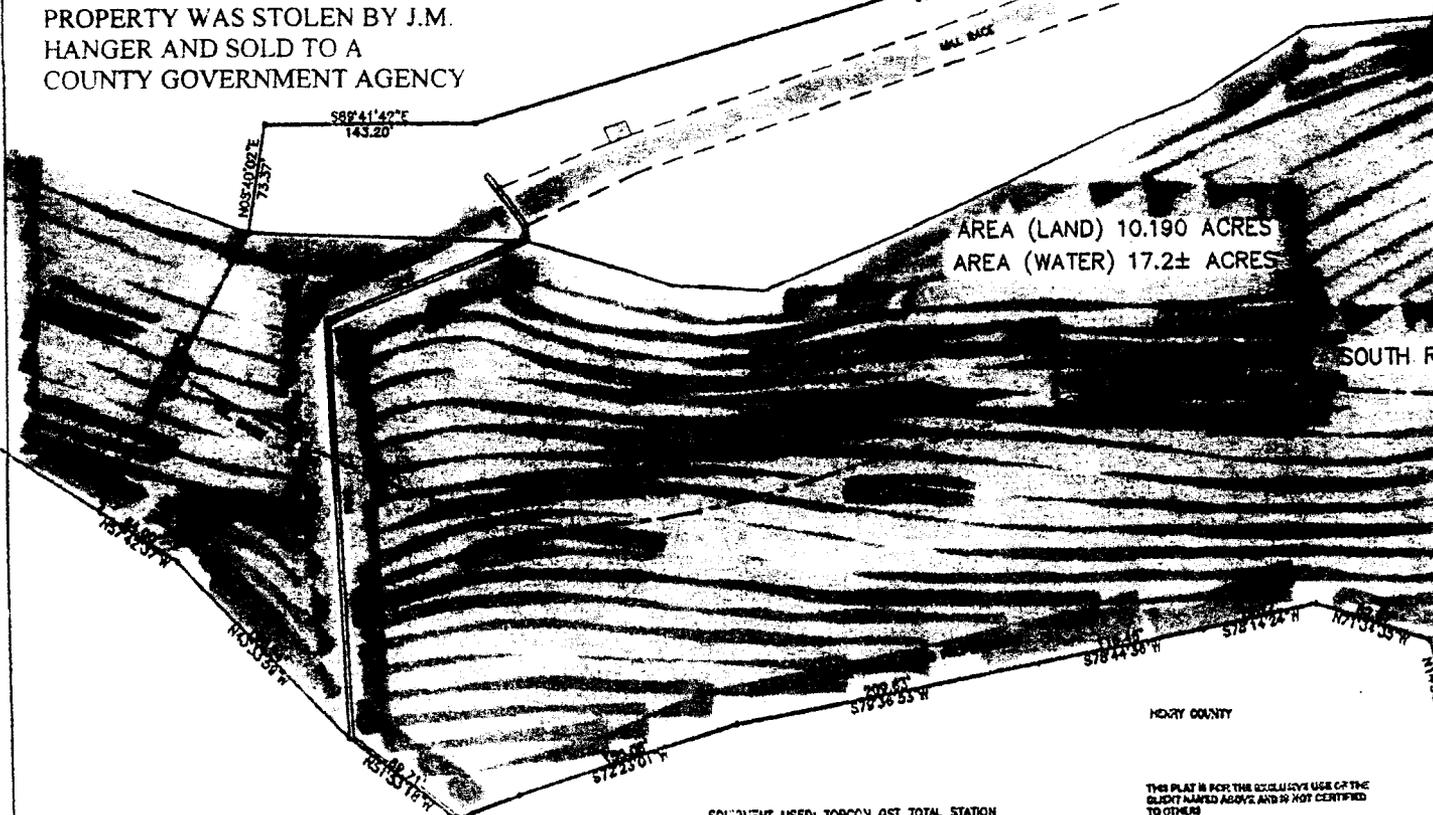
NOTES PERTAINING TO SURVEY:

- #1 OWNERSHIP OF THIS PROPERTY HAS CERTAIN RIGHTS OF CONTROL OF WATER LEVEL AND WATER USAGE OF SOUTH RIVER AND THE RIGHT TO MAINTAIN DAMS, GATES, AND SHORE LINES ON BOTH THE NEWTON COUNTY AND HENRY COUNTY SIDES OF THE RIVER.
- #2 SOME OF THE POWER POLES SHOWN ON THIS PROPERTY ARE PRIVATELY OWNED AND MAINTAINED AND USED FOR THE PRIVATE PRODUCTION AND DISTRIBUTION OF ELECTRICITY.
- #3 THIS PROPERTY IS ZONED M-2 (HEAVY INDUSTRIAL)

NOTES PER HOKE S. THOMAS, JR.

- #4 ALL BUILDING FLOOR LEVELS WERE CONSTRUCTED FOUR (4) FEET ABOVE THE 100 YEAR FLOOD HAZARD LEVEL PER ELEVATION PROVIDED BY NEWTON COUNTY.
- #5 200 KW HYDROELECTRIC GENERATING STATION WITH 20' FEET OF OPERATING HEAD. 200 CFS (CUBIC FEET PER SECOND) USAGE, FERC LICENSE # 53FERC62.132 GEORGIA STATE EPD PERMIT # 107-0404-01. SITE POTENTIAL=2,000 KW PER CDFE.
- #6 RIVER FLOW IS 600 CFS AVERAGE OR 387.7 MGD (MILLION GALLONS PER DAY). 28 CFS (18.2 MGD) 7Q10. 30 MGD WITHDRAWAL PERMIT APPLIED FOR JAN. 9, 2002. PROPOSED WITHDRAWAL SITE AT CONFLUENCE OF SNAPPING SHOALS CREEK AND SOUTH RIVER.
- #7 CONSISTENT 58 MGD (88 CFS) ADDITIONAL FLOW IN RIVER FROM TREATED EFFLUENT, 27 MILES UPSTREAM AS INTER BASIN TRANSFER SINCE 1975.

PROPERTY OUTLINED IN RED IS NOT A PART OF J.M. HANGER'S BOGUS FEBRUARY 11, 2008 QUITCLAIM, "TEAR DROP" PORTION OF SAID PROPERTY WAS STOLEN BY J.M. HANGER AND SOLD TO A COUNTY GOVERNMENT AGENCY



EQUIPMENT USED: TOPCON G5T TOTAL STATION

CLOSURE PRECISION: TRAVERSE ADJUSTMENTS MADE BY THE COMPASS RULE PLAT 20,000' +

THIS PLAT IS FOR THE EXCLUSIVE USE OF THE CLIENT NAMED ABOVE AND IS NOT CERTIFIED TO OTHERS

UNLESS DESIGNATED OTHERWISE THIS PROPERTY IS NOT IDENTIFIED BY THE FEDERAL AS BEING INSIDE A FLOOD HAZARD AREA

“TOGETHER WITH EXISTING WATER RIGHTS”

On April 26, 2008, after 34 years of un-contested ownership, paying property taxes, daily using and improving their Newton County properties and man-made improvements, and all future plans; The Thomas Brothers were shocked to discover private Henry County surveyors under the orders of Smith, Welch & Brittain (SWB) attorney A.J. Welch, Jr. trespassing on said brothers privately owned Newton County properties and buildings making a survey. Said brothers halted the survey, via the US Mail and Sheriff's deputies, said SWB attorney informed the brothers that he has the right to trespass on anybody's properties and make a survey of his own volition as said attorney was simultaneously representing his private, solicited, pro bono client, Henry County resident J.M. Hanger, who had sold said attorney's government agency client the Henry County Water and Sewerage Authority (HCWSA), for a pre-arranged \$25,000.00 payment (without a Resolution to do so), some properties and the survey was needed to ascertain exactly "what properties". The brothers knowing they had sold none of their properties, refused the survey. On behalf of the HCWSA, 3 SWB attorneys sued the **Newton County** property owners (brothers) over in **Henry County** Superior Court. Furthermore, said SWB law firm had **freely obtained, without Thomas Brother' knowledge**, said properties recently for J.M. Hanger via a mail-order quitclaim for **273.6 acres** signed by the 13 deceived heirs (grandchildren) of the previous Snapping Shoals property owner of **160 acres**, Whitehead Die Casting Company, Ltd. (WDCCL). After a devastating, monetarily depleting 3 year court trial for a Summary Judgment, **the surviving 75 year old brother** lost ownership without notice or payment of the most strategic portions of 34 years of property, man-made improvements, water rights and riverbed ownership as the Henry County Superior Court ruled in favor of the HCWSA and via the term of "privity" ruled that the aforesaid J.M. Hanger, who was **not** a Plaintiff or Defendant nor a litigant in the Court proceedings, was innocent of any harm to Thomas Brothers and furthermore Hanger's illegal property actions, as supervised by the SWB attorneys and posthumously approved by the HCWSA, against the **Newton County** Thomas Brothers, 7 other contiguous river front property owners and the Whitehead heirs was considered as "*Sharp Business Practices*" over in **Henry County, Georgia**.

However, there was no "privity" between Hanger and the HCWSA, for Hanger's interest in the mail-order quitclaimed property was instigated by SWB attorney A.J. Welch, Jr. and purely monetary as reflected by a mutual agreement between said Hanger and SWB attorney Welch in December of 2007 where Hanger, according to said Hanger's sworn Deposition, agreed to acceptance \$25,000.00 for an unknown, mail-order, quitclaimed location and amount of Snapping Shoals

properties and sell the same to the HCWSA without a survey or plat, no appraisal, no clear title and no Resolution from the HCWSA for said un-informed government agency to purchase said mail-order quitclaimed properties on March 10, 2008 with the SWB law firm representing both aforementioned parties and informing said government agency of their most fortunate purchase the next calendar day on March 11, 2008. *Covered under the Welch/Hanger \$25,000.00 mutual agreement was Newton County property stolen from Thomas Brothers by J.M. Hanger, that said property was not quitclaimed, not a part of the HCWSA lawsuit against the Thomas Brothers, never owned by WDCCL, but illegally surveyed by attorney Welch and ownership transferred to J.M. Hanger, then one day later to the HCWSA.*

The \$25,000.00 December of 2007 agreement between attorney Welch and J.M. Hanger also included a caveat for said law firm to sell, under a separate transaction, J.M. Hanger's legally owned 89.2 dry acres of Henry County property to Henry County for a water treatment plant, on the polluted South River. Therefore, not knowing they (HCWSA) purchased Hanger's mail-order quitclaimed properties, how could said government agency have any "common" interest in the property with J.M. Hanger, or said SWB transaction to be considered as "privity" between the two SWB clients? The only existence of "privity" was between the SWB law firm and said firm's two separate clients, as SWB played "both ends against the middle". Due to fruitless defensive legal fees and having no substantial monetary operating funds remaining coupled to the loss of ownership of the most strategic parts of properties, man-made improvements and water rights; said brother's 34 year old registered Georgia "C" corporation had to close down.

In 1964 Whitehead Die Casting Company, Ltd. (WDCCL) purchased 160 acres of property and man-made improvements including the non-navigable, non-property taxable South Riverbed with associated riparian water rights situated in both Henry and Newton Counties, with said Riverbed forming the county line between the two aforesaid counties. WDCCL used the existing hydroelectric powerhouse, dam and water rights to generate electricity needed to die cast aluminum within the existing and two newly constructed buildings. Since the formation of both aforementioned counties in 1821 all the industrial facilities have been located in Newton County, with only barren, flood plain land located in Henry County. The site has always been "called" Snapping Shoals having a post office until early 1970. With respect to the location of the re-constructed (by Thomas Brothers) Snapping Shoals dam; contrary to OCGA 44-8-2, from 1964 to 1975, WDCCL as Grantor sold all the taxable riverfront dry land property upstream of the dam, via warranty deeds and plats, to 7 different Grantees, but retained ownership of that same area of

contiguous non-taxable riverbed and associated water rights without a separate deed or plat in WDCCL's efforts to assure down-stream exclusive use of the river water to generate electricity. However, OCGA 44-8-2 plainly states that on a non-navigable stream, ownership of the taxable dry land, riverfront property cannot be separated from the contiguous non-taxable riverbed; to sell one you must also sell the other. **Private ownership of separate, non-taxable property is not legal in all 159 Georgia Counties.** *Proof of ownership, implies proof of paying taxes!* In conclusion, when WDCCL sold the dry riverfront properties, OCGA 44-8-2 mandated also the selling of the attached contiguous riverbed, with associated riparian water rights. **WDCCL did not do this.** *Riparian Water rights ownership equates to Riverbed ownership and vice versa; Riverbed ownership equates to contiguous attached dry land property ownership. The three parts; riparian water rights ownership + Riverbed ownership + contiguous attached dry land ownership = OCGA 44-8-2 = the whole.*

The "grey" area lies within the fact that in early 1976, after selling all the upstream dry riverfront properties, WDCCL **did own** the remaining Henry and Newton County's dry land properties from the aforesaid dam downstream. Since this inclusive riverbed downstream of the dam is geographically **attached** to the "retained" riverbed upstream of the dam, *did WDCCL legally retain ownership of the entire riverbed and riparian water rights by virtue of owning the contiguous attached dry land downstream of the dam? Or did WDCCL own only the riverbed downstream of the dam and the 7 aforementioned Grantees own their respective parts of the riverbed upstream of the dam?* Even though OCGA 44-8-2 is a Georgia Statute, the Georgia Real Estate Code by Pindar so states that separation of the dry riverfront property from the contiguous riverbed is legal, if separate deeds and plats are recorded for each parcel referencing the high water mark. **Again, WDCCL did not do this. How can a Real Estate Code supersede a State Statute? This is a question for the Georgia General Assembly to decide, not a private Henry County law firm on behalf of said law firm's solicited, pro bono client.**

In 1976 WDCCL sold to the Thomas Brothers all the Newton County riverfront property and contiguous riverbed and associated riparian water rights below the Snapping Shoals dam down to the most eastern property boundary of the centerline of Snapping Shoals Creek. Also contained in said sale was property on the Henry County side of Snapping Shoals from the old river bridge downstream to the aforesaid eastern property line, including the contiguous riverbed and associated riparian water rights. The 1976 deed made the statement: **"together with existing water rights"**. Therefore, in 1976 WDCCL sold to Thomas Brothers what is

known as “deeded water rights”, in modern day terms, WDCCL sold to Thomas Brothers the “riparian water rights” that said WDCCL had retained up to 1976 which included the use of the riparian water rights both **upstream** and **downstream** of the Snapping Shoals dam. *The hydroelectric powerhouse is located 1/8 mile downstream of the aforementioned dam via an open canal and metal penstock, without ownership of the water rights upstream of the dam, owning the hydroelectric powerhouse is a moot point. J.M. Hanger has no hydroelectric powerhouse, so why did Hanger want the water rights? As stated previously, **ownership of riparian water rights = ownership of the riverbed. SO, if separation of the taxable dry riverfront property from the non-taxable contiguous riverbed is legal, as WDCCL did prior to 1976 and the SWB attorneys have now attempted to do for J.M. Hanger in February of 2008, then it is a fact that when WDCCL sold Thomas Brothers the water rights contained in a Warranty deed, dated June 11, 1976, Newton County Deed Book 152, page 3, said WDCCL unquestionably, also sold Thomas Brothers the entire Snapping Shoals riverbed.** Neither Thomas Brothers nor any other party has paid county property taxes on the Snapping Shoals dam, canal and supporting appurtenances, for said dam is attached to the non-navigable, non-property taxable riverbed, however as proof of ownership, Thomas Brothers has been depreciating the financial cost of the improvements to said dam, on both their state and federal income tax returns for the past 34 years and has paid Newton County property taxes on the contiguous dry land attached to said dam and riverbed for the past 34 years, as purchased from WDCCL via a warranty deed in 1977. **IRS does not allow depreciation or amortization of an easement.***

June 17, 1991 WDCCL sold the very last piece of the company’s original 160 acres, 89.2 dry Henry County acres, priced by the acre, having no water rights or riverbed ownership to Henry County resident, J.M. Hanger. Based on the aforementioned logic, WDCCL did not sell said Hanger the contiguous riverbed attached to said Hanger’s 89.2 acres *because that portion of the riverbed had been sold to Thomas Brothers in 1976 under the guise of water rights.* **Any doubt, simply read J.M. Hanger’s 1991 Warranty deed from WDCCL (copy attached) and Thomas Brother’s 1976 Warranty deed from the common Vendor, WDCCL (copy attached).**

When WDCCL sold the last piece of said Company’s original 160 acres in 1991, that transaction **severed any possible** connection or tie between WDCCL’s ownership of any non-navigable, non-taxable riverbed and riparian water rights that had previously been sold to Thomas Brothers 34 years previously in 1976, predicated on the fact that WDCCL no longer owned any taxable dry riverfront

property. Therefore, in December of 2007, when Smith, Welch and Brittain (SWB) attorney A.J. Welch, Jr. solicited J.M. Hanger as the SWB, \$25,000.00 pro bono client followed by said SWB attorneys, in February of 2008, obtaining the signatures of the innocent 13 grandchildren or heirs of WDCCL on a mail-order quitclaim deed attempting to give J.M. Hanger an umbrella covering 20.4 acres of South Riverbed and associated riparian water rights and other properties and man-made improvements; **said SWB's fraudulent transaction was all for naught**, for the heirs had absolutely nothing to quitclaim, for 32 years previously in 1976, said WDCCL had already sold the riparian water rights under the guise of "deeded water rights" to the Thomas Brothers. *Furthermore, only 8 of 13 Whitehead heirs received any "consideration" or monetary payment for signing Hanger's February 11, 2008 mail-order quitclaim retroactive back to Hanger's 1991 purchase, yielding said quitclaim, unfunded and worthless.* See the attached September 28, 2009 letter to Thomas Brothers from Whitehead heir, R.K. Whitehead, III. **As before, riparian water rights ownership = riverbed ownership.**

With respect to the Thomas Brother's 1976 purchase from WDCCL; in 1991 J.M. Hanger was 15 years too late to purchase any riverbed or water rights and with respect to said Hanger's SWB authored bogus February of 2008 illegal claim for more properties than said Hanger legally purchased from WDCCL in 1991, Hanger was 32 years too late. **Hanger's intentions are fraudulent, for Riverbed ownership equates to ownership of any affixed appurtenance such as dams, boat docks, bridge abutments, etc., and takes away all 34 years of ownership of said appurtenances, from Thomas Brothers.** *A.J. Welch, Jr. is attempting to illegally do for J.M. Hanger in 2008, as that done legally for Thomas Brothers by WDCCL in 1976, the only difference is the fact that WDCCL sold the water rights to Thomas Brothers in 1976, WDCCL did not sell the water rights to J.M. Hanger in 1991 and the 13 Whitehead heirs could not quitclaim ownership of the water rights, riverbed, dry land properties and man-made improvements to J.M. Hanger in 2008 for said quitclaim was un-funded and worthless and furthermore said heirs had absolutely nothing to quitclaim to anyone!*

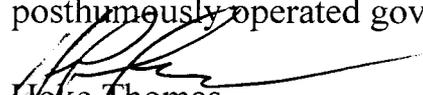
It is legally impossible for the 13 deceived Whitehead heirs, in year 2008 as different property vendors than WDCCL in 1991, to foolishly respond to the SWB January 30, 2008 letter of fraudulent instructions claiming a bogus "clerical error" in the aforesaid J.M. Hanger's 1991 warranty deed from WDCCL (letter attached) and actually sign the SWB authored, bogus February 11, 2008 mail-order quitclaim deed transferring the Snapping Shoals water rights and riverbed to J.M. Hanger; when 34 years previously WDCCL had sold the same water rights and riverbed, via a year 1976 warranty deed, to Thomas Brothers!

Pursuant to the Henry County Superior Court's ruling that the HCWSA now owns the water rights to the Upper Ocmulgee River, as **unknowingly purchased** from J.M. Hanger on March 10, 2008, this entire SWB fraudulent transaction becomes a **federal, not a state or county matter**, for a major portion of the waters flowing in the South River, over the Snapping Shoals dam, are inter basin transferred waters from the Chattahoochee to the Ocmulgee River Basin, **or on a federal inter-state commerce level**, said waters, that belong to the states of Georgia, Alabama and Florida, not the HCWSA, and are presently, illegally transferred from the Gulf of Mexico to the Atlantic Ocean proper on the east coast of the U.S. ; said waters should be used, by all three aforementioned states in support of irrigation, fisheries industries, potable water and hydroelectric production, etc.

*For a private Henry County law firm, having monetary control over a county government agency, to also have control over a federal issue such as water rights, is totally unbelievable. **These facts are all the more reasons for the federal government to settle this water rights issue that began in the private Henry County, Georgia, law offices of SWB as a monetary ploy to extend said law firm's control over the natural resources of the states of Georgia, Alabama and Florida.** In closing, any private law firm that can sell a government agency fraudulent, mail-order quitclaimed and stolen properties and water rights, without said government agency's knowledge, approval or Resolution, does have illegal monetary control over the respective government agency and said agency's taxpayer funds. The SWB law firm has been representing the HCWSA for many past years and has the "hired" responsibility to represent and protect said agency and the Henry County taxpayers; said law firm is not a government agency and has no authority except that granted by said government agency via Resolutions. In the case of the lawsuit "HCWSA vs Thomas Brothers", that said law firm clandestinely initiated, without an HCWSA Resolution to do, said SWB attorneys authored (for J.M. Hanger) a February 11, 2008 mail-order quitclaim and March 10, 2008 limited warranty deeds and recorded both deeds in both aforementioned counties, paid \$25,000.00 to J.M. Hanger for the mail-order quitclaimed properties, sued the Thomas Brothers, surveyed and recorded 273.6 acres of mail-order quitclaimed properties, sold the 273.6 mail-order quitclaimed acres, less and except, to an un-informed HCWSA and charged the Henry County taxpayers for over 3 years of legal bills while prosecuting a lawsuit that said SWB law firm privately created for said law firm's solicited, pro bono client, J.M. Hanger. Since the total amounts of un-authorized taxpayer monies involved are of such an enormous amount, the actions of attorney Welch, the SWB participating attorneys and J.M. Hanger, in the process of privately using taxpayer funds for personal monetary gains, **equates to a felony charge.** I rest my case.*

After studying property law for the past 3 years, it is my opinion that the above dissertation represents the heart of the matter, legally and morally. *For the past 34 years, only Thomas Brothers, not J.M. Hanger, the HCWSA or the Whitehead heirs have paid any Newton County property taxes on the Newton County properties that the SWB law firm illegally sold to the HCWSA, via J.M. Hanger.* My family and I came to Newton County from a then financially poor section of Georgia (Greene County) making a living by farming and saw-milling; the 34 year old business, "Thomas Brothers Hydro, Inc.", and the 34 years of uncontested property ownership and paying property taxes on the same that said business is located on, is the only monetary success we have ever experienced and it saddens my heart to know that there are individuals like financially sound J.M. Hanger and attorneys like A.J. Welch, Jr. that, in my opinion, have the morality and monetary aspirations of a Pig and want what is not theirs to claim and in the process of committing fraud, have fleeced the Henry County taxpayers out of over 3 years of un-necessary legal bills and illegally interjected "themselves" into a federal issue involving "water rights" . Combined, the HCWSA and Henry County owns over 1,800 riverfront acres of property upstream of the Snapping Shoals dam; if Henry County or the HCWSA **really needed** the Thomas Brother's Snapping Shoals properties, why didn't the government agencies **first issue a Resolution** to purchase, **then have** their SWB attorneys to either purchase or condemn and purchase said properties; why did the HCWSA over-rule Thomas Brother's First Amendment rights and issue a Resolution after the fact or posthumously approve or pardon the attorneys of the SWB law firm for said law firm's illegal, clandestine property transactions (no Resolution) based on a SWB *bogusly created need* for South River waters, when all said County needs to do is go slightly upstream of the Snapping Shoals dam, on said County's property, *stick their straw in the polluted South River waters and suck!* This is a property and natural resource scam, for the HCWSA's own environmental study denies Henry County the use of the South River waters due to pollution ! Why did the HCWSA elect to put Thomas Brothers, out of business?

I beg the Courts to revisit their most erroneous decision, on "HCWSA vs Thomas Brothers", case #2008-SU-CV-2214-W, resulting from the SWB fraudulent information supplied to said Courts; and the FBI to investigate this entire matter for fraud, un-authorized use of taxpayer monies, stealing and selling fraudulently obtained, mail-order quitclaimed and stolen properties, to an un-suspecting, posthumously operated government agency. **This is a very serious matter!**


Hoke Thomas

115 Snapping Shoals Road
Covington, GA 30016, Phone #404-386-1256

Ernest M. Smith (1911-1992)
A. J. Welch, Jr., PC
J. Mark Brittain
Byrd Garland
Bruce McFarland
John P. Webb, PC
T. Walter Pendergrass, III
William A. White, PC
Pandora E. Palmer, PC (HI & GA)
L. Scott Mayfield
Mark C. Walker
Andrew J. Welch, III (NY & GA)

Smith Welch & Brittain LLP

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2200 KEYS FERRY COURT • PO BOX 10 • MCDONOUGH, GEORGIA 30253

Telephone: 770-957-3937 • Facsimile: 770-957-0115

www.swblawfirm.com

January 30, 2008

William E. Green III
192 Pineview Church Road
Blythewood, SC 29016

RE: Corrective Title Work for John Hanger regarding Henry County, Georgia Property

Dear Mr. Green:

PRO BONO

Our firm represents Mr. John Hanger. In 1991, Mr. Hanger purchased all of the remaining property that the Whitehead Die Casting Company, Ltd. had an interest in. Due to clerical error at the time of purchase, title to a portion of the property Mr. Hanger paid for was not transferred to him. The correct legal description should have been the legal description of the company's original property, less and except all of the portions the company conveyed over the years. We have done the research and created the correct legal description for the property Whitehead Die Casting Company, Ltd. meant to convey to Mr. Hanger in 1991.

In order to correct the error, quitclaim deeds with the correct legal description must be signed by all the descendants of the original partners of the Whitehead Die Casting Company, Ltd. Therefore, enclosed is a quitclaim deed to properly transfer that portion of property to Mr. Hanger. Please follow these steps in order to execute the enclosed quitclaim deed:

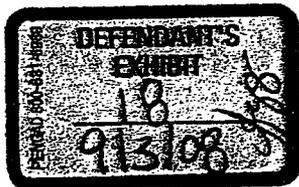
- 1) On Page 1: Please fill in the State and County where you live.
- 2) On Page 1: Please fill in the month and day you sign the deed.
- 3) On Page 2: Please sign above your name. Your signature must be done in the presence of a Notary Public and a Witness (the Notary and Witness must be two different people and can not be your family members).
- 4) On Page 2: Both the witness and the Notary Public must sign the deed on the lines provided. Please be sure to also have the Notary Public affix their notary seal.

Once you complete the above items, please return the original signed quitclaim deed in the prepaid envelope enclosed. Your prompt attention to this matter is greatly appreciated. Should you have any questions, please do not hesitate to contact me.

Sincerely,

SMITH, WELCH & BRITTAIN

Anna C. Dougherty, Esq.



WARRANTY DEED *Whitehead Casting Co. LTD*
Richard H. Whitehead, Sr
General Partner

CANCELLED

THIS 9th day of Sept 1976

J. E. Hardman, Clerk
Clerk Superior Court Newton County, Georgia

STATE OF GEORGIA, County of DEKALB.

THIS INDENTURE, Made this 11 day of JUNE in the

Year of Our Lord One Thousand Nine Hundred and SEVENTY SIX between

WHITEHEAD DIE CASTING COMPANY, LTD., a limited partnership of DeKalb County, Georgia, composed of R.K. Whitehead, Sara C. Whitehead,

R.K. Whitehead, Jr., Harry C. Whitehead, Ann Whitehead Green,

Alvin C. Whitehead, all of DeKalb County, Georgia, and Lynda Whitehead

Kincaid, of Clarke County, Georgia, of the first part

and HOKE THOMAS and MIKE THOMAS

of the State of GEORGIA and County of NEWTON of the second part.

WITNESSETH: That the said party of the first part, for and in consideration of the sum of THIRTY THOUSAND & NO/100 (\$30,000.00) Dollars, in hand paid, at and before the sealing and delivery of these presents, the receipt of which is hereby acknowledged, has granted, bargained, sold and conveyed, and by these presents does grant, bargain, sell and convey unto the said parties of the second part, their heirs and assigns, the following described property, to-wit:

All those tracts, lots or parcels of land situated lying and being in the 8th Land District of Henry and Newton Counties, Georgia, being a portion of the lands commonly known as the Snapping Shoals Property conveyed by R.K. Whitehead to Whitehead Die Casting Company, Ltd. by Warranty Deed dated October 9, 1962, recorded in Deed Book 69, Folio 491-494, Clerk's Office Superior Court of Newton County, Georgia, and Deed Book 82, Pages 407-409, Clerk's Office Superior Court of Henry County, Georgia, and more particularly described in a plat prepared by Davis and Venable, Engineers and Surveyors, dated November 27, 1963, which plat is incorporated herein by reference, in contiguous lots or tracts, as follows, to-wit:

PARCEL "E": Being in Land Lot 58, Henry County, Georgia. Beginning at the intersection of the southeast bank of South River with the Northeasterly side of the 75' R.W. of Leadmore Road; thence southeasterly and southerly along said R.W. 250', more or less, to a concrete monument; thence S 77° 37' 40" E 224.02' to a concrete monument; thence N 26° 22' 20" E 327.92' to a concrete monument; thence continuing on same line 202.87 feet to a concrete monument; thence 75' plus or minus on same line to south bank of South River; thence southwesterly along south bank of South River 700' plus or minus to point of beginning, and containing 4.4 acres, more or less, as scaled from aerial photographs.

PARCEL "F": Being in Land Lot 58, Henry County, Georgia. Beginning at a point which is the intersection of the northwest bank

Newton County, Georgia
Real Estate Transfer Tax
Paid \$ 30.00
Date June 15, 1976
J. E. Hardman
Clerk Superior Court



DB #152

WHITEHEAD TO THOMAS, JUNE 6, 1976

of South River with the N.E. 75' R.W. of Georgia Highway 212; thence N.W. along the northeasterly R.W. of Highway 212, 100 feet, plus or minus, to the southeasterly side of a dirt road; thence northeasterly along the southeasterly side of said dirt road 600 feet, plus or minus, to Snapping Shoals Creek; thence southeasterly along Snapping Shoals Creek 150 feet, plus or minus, to the northwesterly side of South River; thence southwesterly 450', plus or minus, along South River to point of beginning and being 1.7 acres, more or less, as scaled from aerial photographs.

ALSO a portion of PARCEL "B", to-wit: Being in Land Lots 57 and 58, Newton County, Georgia, and to ascertain point of beginning of the portion hereby conveyed commence at the intersection of the south R.W. of State Highway and the east R.W. of Georgia Highway 81, and proceed easterly along the south R.W. of Highway 212 a distance of 1115 feet plus or minus to an iron pin located approximately 35 feet from the center line of Highway 212 on the south side of its R.W. and which iron pin is the beginning point for the portion of PARCEL "B" conveyed hereby, running thence South 5° 30' West 325 feet plus or minus to a point on the north bank of South River; thence northwesterly along the north bank of South River 600 feet plus or minus to an iron pin located 25 feet from a 1/2" anchor bolt on pier of Old South River Bridge for Leadmore Road; thence westerly following the south R.W. of Highway 212 a distance of 430 feet, plus or minus, to an iron pin the original point of beginning, containing 2.0 acres, more or less.

Grantor also conveys, renises, releases and quitclaims (but expressly without any warranty whatever) all of its right, title, equity and interest in and to the bed of South River contiguous to said property extending to the center of South River and generally referred to as the County line of Newton and Henry Counties, the extensions being normal to point of tangency for PARCELS "E" and "F", and for the portion of PARCEL "B" the extension of the line described as South 5° 30' West 325' being in a straight line for an additional 200 feet plus or minus to the center of South River, same being the County Line of Newton and Henry Counties.

Together with existing water rights, access to dam and dam area, upper trash racks and canal, and the right to use Hafley Road and any and all other roads, easements and ways as needed for maintenance of water power.

TO HAVE AND TO HOLD the said tract or parcel of land, with all and singular the rights, members and appurtenances thereof, to the same being, belonging, or in anywise appertaining, to the only proper use, benefit and behoof of the said parties of the second part, their heirs and assigns, forever, in Fee Simple.

AND THE SAID parties of the first part, for themselves, their heirs, executors and administrators, will warrant and forever defend the right and title to the above described property, unto the said parties of the second part, their heirs and assigns, against the claims of all persons whomsoever.

IN WITNESS WHEREOF, the said parties of the first part have hereunto set their hands and seals, the day and year above written.

Signed, sealed and delivered in presence of:

WHITEHEAD DIE CASTING COMPANY, LTD.

BY Alvin C. Whitehead (Seal)

Ray Chew Whitehead (Seal)

Robert Whitehead SR GEN. PART. (Seal)

Sara C. Whitehead (Seal)

William Whitehead (Seal)



James B. Cleveland



WHITEHEAD DIE CASTING COMPANY, INC.

2600 ATLANTA HIGHWAY, GAINESVILLE, GEORGIA 30504
www.whiteheaddiecast.com -- ISO9001:2000 Registered

Tel. (770)287-1600
Fax. (770)287-0874

September 28, 2009

Mr. Hoke Thomas
Via e-mail: hokethomasjr@aol.com

Dear Mr. Thomas:

This letter is to confirm our conversation relative to transactions between Whitehead Die Casting Co., LTD and Mr. John Hanger.

To the best of my knowledge, the only property sale by Whitehead Die Casting Co., LTD to Mr. John Hanger was the 89.9 acre tract located in HENRY COUNTY, the sale of which closed on June 17, 1991.

This transaction was for dry land only and had a northern property boundary of the high water mark on the south bank of the South River and having NO riverbed, water rights, dam ownership or access to the dam. The survey prepared for Mr. Hanger by Joe Rowan Jr., dated May 23, 1991 clearly indicates the northern boundary as "Along the Bank of the River is Property Line". All assets associated with the riverbed, dam or its ownership was sold to and / or granted to Hoke and Mike Thomas (Thomas Brothers) in 1976 and 1977 by Whitehead Die Casting Co., LTD.

Based on my review of the deeds and records in my files, I can find no other evidence of other property sales to Mr. Hanger by Whitehead Die Casting Co., LTD.

Please feel free to contact me if I can be of any further assistance.

Yours truly,

RK Whitehead III

81304
8281

Lawyers Title Insurance Corporation
ATLANTA, GEORGIA

EXECUTOR'S DEED (Under Power)
STATE OF GEORGIA
COUNTY OF HENRY

THIS INDENTURE, Made this the 17th day of June, in the year one thousand nine hundred Ninety One (19 91),

between RICHARD KRAMER WHITEHEAD, III; KENT EDWARD WHITEHEAD and BRADLEY ALLEN WHITEHEAD as Executors of the last will and testament of RICHARD KRAMER WHITEHEAD, JR.,

late of the State of Georgia, and County of DeKalb, deceased, of the First Part, (hereinafter called "grantor") and

JOHN M. HANGER

of the State of Georgia and the County of Henry, of the Second Part, (hereinafter called the "grantee"); the words "grantor" and "grantee" to include their respective heirs, successors and assigns where the context requires or permits:

WITNESSETH: That the said grantor (acting under and by virtue of the power and authority contained in the said will, the same having been duly probated and recorded in the Probate Court

of DeKalb County, Georgia), for and in consideration of the sum of TEN DOLLARS AND OTHER VALUABLE CONSIDERATIONS

of ~~the sum of~~ ~~ten dollars~~ in hand paid, at and before the sealing and delivery of these presents (the receipt of which is hereby acknowledged), and has granted, bargained, sold, and conveyed, and by these presents does grant, bargain, sell and convey unto the said grantee,

All that tract or parcel of land containing 89.20 acres, lying and being in Land Lots 57, 58, 71 and 72 of the 8th District of Henry County, Georgia, per plat of survey made for John K. Hanger by Joe Rowan, Jr., Registered Land Surveyor, dated May 23, 1991, of record in Plat Book 19, Page 209, in Office Clerk Superior Court said County of Henry. Said plat and the record thereof being incorporated herein by reference for description and all other legal purposes.

REC'D IN BK 1304
PAGE 281
DATE RECD. 6-26-91
CLERK *Howell Saylor*
JUN 16 4 23 PM '91

FILED IN OFFICE
CLERK OF SUPERIOR COURT

HENRY COUNTY GEORGIA
REAL ESTATE TRANSFER TAX
PAID \$ 19.20
DATE 6-18-91
Howell Saylor
Clerk of Superior Court

8737

TO HAVE AND TO HOLD the said tract or parcel of land, with all and singular the rights, mem-
bers and appurtenances thereof, to the same being, belonging, or in anywise appertaining, to the only
proper use, benefit and behoof of the said grantee forever, IN FEE SIMPLE: in as full and ample a
manner as the same was held, possessed and enjoyed, or might have been held, possessed and enjoyed,
by the said deceased.

IN WITNESS WHEREOF, each grantor herein has hereunto set hand and seal, the day and year
first above written.

Signed, sealed and delivered
in the presence of:

[Signature]
(Unofficial Witness)
[Signature]
(Notary Public)
Notary Public, DeKalb County, Georgia
My Commission Expires March 17, 1975

Richard Kramer Whitehead III
Richard Kramer Whitehead, III, as
Executor as Aforesaid
[Signature] (SEAL)
Notary Public, DeKalb County, Georgia
As Executor as Aforesaid

Bradley Alan Whitehead (SEAL)
Bradley Alan Whitehead, as
Executor as aforesaid

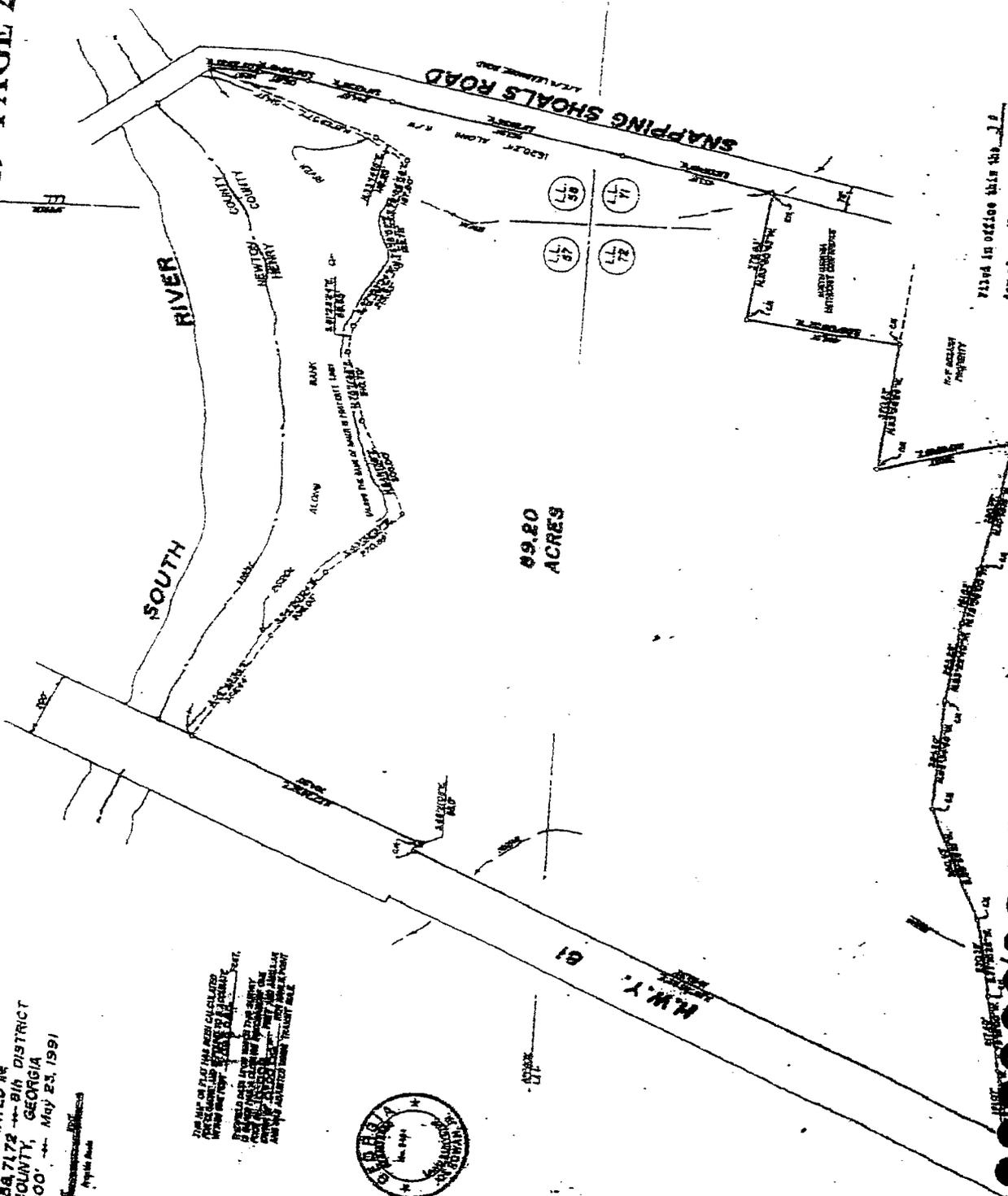
EXECUTOR'S DEED (Under Power)	FROM	TO	Dated _____ 19__	GEORGIA _____ County.	Clerk's Office, Superior Court.	Filed for record at _____ o'clock _____ P. M.	_____ 19__	Recorded in Book _____ page _____	_____ June 25 1981	Lawyers Title Insurance Corporation	ATLANTA BRANCH OFFICE 55 PARK PLACE SUITE 345 ATLANTA, GA 30303	57L
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PLAT BOOK 19 PAGE 209

SURVEY MADE FOR:
JOHN M. RANGER
 PROPERTY LOCATED IN
 LAND LOTS 87, 88, 71, 72 -- 8th DISTRICT
 HENRY COUNTY, GEORGIA
 Scale: 1" = 200' -- May 23, 1991

HAVE BEEN THE SAME AS A
 CIVIL ENGINEER AND SURVEYOR
 OF THE STATE OF GEORGIA
 SINCE 1968 AND AM LICENSED
 UNDER NO. 10000 AND AM
 A MEMBER OF THE PROFESSIONAL
 SOCIETY OF SURVEYORS OF
 GEORGIA.

THE AREA OF THIS PLAT HAS BEEN CALCULATED
 FROM THE ORIGINAL SURVEY RECORDS AND
 FOUND TO BE 89.20 ACRES.
 IF THERE ARE ANY DISCREPANCIES
 BETWEEN THIS PLAT AND THE ORIGINAL
 SURVEY RECORDS, THE ORIGINAL
 SURVEY RECORDS SHALL CONTROL.
 ANY DISCREPANCIES SHALL BE
 CORRECTED BY THE SURVEYOR.



Filed in office this the 23
 day of May 1991

NOT TO SCALE
 SEE PLAT BOOK 19 PAGE 209
 AND PLAT BOOK 19 PAGE 210

010849 0197

2008 09:38
PG:197-11
BARBARA A. HARRISON
CLERK OF SUPERIOR COURT
HENRY COUNTY

TT-283A Rev. 8/07

APPLICATION AND QUESTIONNAIRE FOR CURRENT USE
ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

To the Board of Tax Assessors of Henry County: In accordance with the provisions of O.C.G.A. § 48-5-74, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) - The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that can be entered into a covenant, please consult the County Board of Tax Assessors.

Owner's mailing address <u>John M Donough 135 Jannacalls St</u>		City, State, Zip <u>McDonough Ga 30253</u>	Number of acres included in this application <u>89.2</u>
Property location (Street, Route, Hwy, etc.) <u>Highway 81 East</u>		City, State, Zip	Agricultural Land: Timber Land: <u>89.2</u>
District <u>8</u>	Land Lot <u>51, 52, 72</u>	Sublot & Block	Recorded Deed Book/Page
List types of storage and processing buildings:			

AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-74. I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individual ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

John M Donough
Signature of Taxpayer or Taxpayer's Authorized Representative

Date Applied: 3/24/08

Matthew R. [Signature]
Signature of Taxpayer or Taxpayer's Authorized Representative
(Please have additional taxpayers sign on reverse side of application)

Sworn to and subscribed before me this 6 day of March, 2008

[Signature]
Notary Public for Henry County

If denied, Georgia law O.C.G.A. § 48-5-74 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-306.

FOR TAX ASSESSORS USE ONLY

Map and Parcel Number <u>181-01011000</u>	Tax District	Taxpayer Account Number	Total Number of Acres <u>89.20</u>	Yr Covenant: Begin: Jan <u>2008</u> Ends: Dec
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is a renewal for tax year: Beginning Jan 1, _____ Ending: Dec 31, _____			If applicable, covenant is a continuation for Beginning Jan 1, _____ Ending: Dec 31
	Pursuant to O.C.G.A. § 48-5-74(d) a taxpayer may enter into a renewal contract in the 9 th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.			If continuing a covenant where part of the parcel has been transferred, list Original Covenant Map Parcel Number:

Based on the information submitted above, as well as the information provided on the questionnaire, the Henry County Board of Tax Assessors considered such information and has made the following final determination of this application:

Approved: [Signature] Date: 3/24/08

Samuel C. [Signature]
Board of Tax Assessors

3/24/08

Denied: _____ Date: _____ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. § 48-5-306.

APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of current use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-74(w), no fee is required for the clerk of superior court to file and to release in the real property records of the clerk's office.

Sworn to and subscribed before me
This _____ day of _____, 2008

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved

From: Mary Patrick <mppcpa@netzero.net>

To: hokethomasjr <hokethomasjr@aol.com>

Subject: Easement Depreciation

Date: Tue, Jan 6, 2015 3:19 pm

Do You Depreciate Easements?

An easement is the transfer of property rights to be used for a specific purpose. The property doesn't legally change hands during an easement, though the seller collects a fee for use of the land in question. The Internal Revenue Service has several procedures a taxpayer can use when declaring money received from an easement. The method a taxpayer employs often comes down to the property's main use during the easement period.

Depreciation Rules for Easements

While an easement is essentially the transfer of intangible rights, the IRS doesn't allow depreciation of the sale amount, because the sale ties directly to an interest in real property. The IRS doesn't allow amortization of an easement for the same reason. This means the party receiving payment for the easement must claim the entire amount for the tax year in which the transaction occurs. Failing to do so can result in penalty fees and an audit by federal tax investigators.

Easements on Capital Assets

If the easement pertains to a capital asset, including a residential home or non-business property, you must report the payment received from the transaction as a capital gain. As of the 2011 tax year, a taxpayer claiming a gain from an easement reports the amount using IRS Form 8949. At the time of publication, the tax rate for the majority of capital gains is 15 percent. This tax rate can rise to as much as 28 percent if the taxpayer receives an easement for property held for less than one year.

Business or Trade Property

Reporting a gain for an easement pertaining to a property used for business or trade requires a different calculation than non-commercial property. A taxpayer subtracts the easement amount from the cost basis of the property. The cost basis is the cash amount the taxpayer originally paid for the property plus any applicable fees, interest, taxes and closing costs. If the easement amount is greater than the cost basis, the taxpayer reports the easement as a capital gain as described above. If the easement amount is lower than the cost basis, the IRS considers the easement as a loss.

Permanent Property Easement

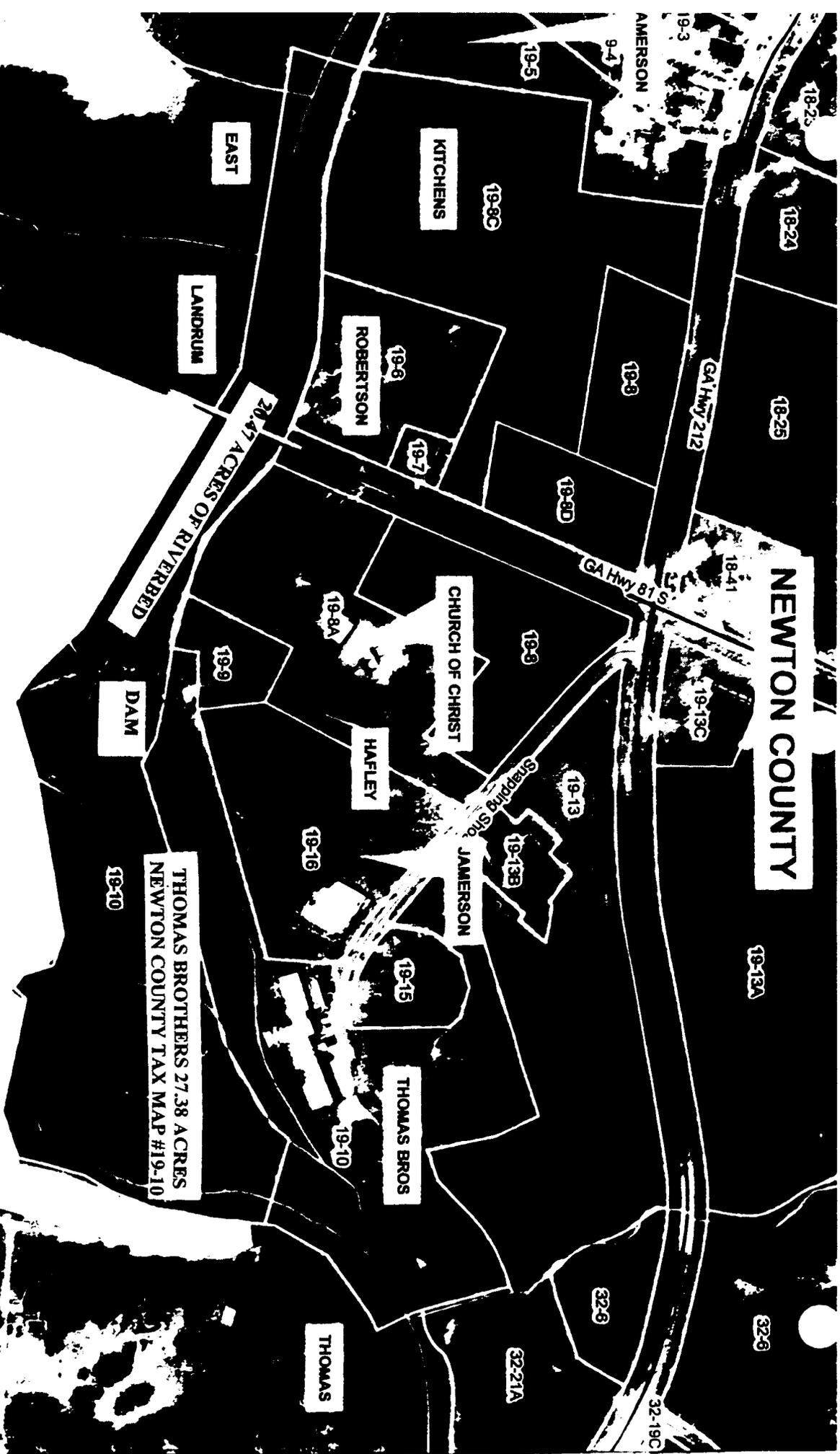
The IRS considers a permanent easement as a sale of real property, if the seller doesn't retain any beneficial interest in the portion sold. This requires the seller to claim the amount received for the easement as income for federal tax purposes. This can mean increased liability for the seller at the end of the tax year. Alternatively, a seller can grant an easement in perpetuity and consider the sale as a charitable contribution, if the seller transfers property rights to a verified charitable organization or government entity. This generates a tax credit equal to the value of the easement, up to 50 percent of the seller's income for the tax year.

HENRY COUNTY

J.M. HANGER JUNE 19, 1991 PURCHASE
FROM WDCCCL
89.2 ACRES OF DRY LAND
IN HENRY COUNTY

NO WATER RIGHTS, RIVERBED,
DAM OR IMPROVEMENTS
(COLORED IN YELLOW)

PLAT #2- SNAPPING SHOALS PRIOR TO MARCH 10, 2008



NEWTON COUNTY

THOMAS BROTHERS 27.38 ACRES
NEWTON COUNTY TAX MAP #19-10

19-10

THOMAS BROS

THOMAS

CHURCH OF CHRIST

HAFLEY

ROBERTSON

KITCHENS

EAST

LANDRUM

32-19C

32-6

32-21A

32-9

19-13A

18-13C

18-41

18-24

18-25

18-3

19-30

19-9

19-13

19-13B

19-15

19-16

19-10

19-8A

19-7

19-6

19-3C

19-5

9-4

19-3

18-23

AMERSON



NEWTON COUNTY

HENRY COUNTY

20.4 ACRES OF RIVERBED OWNED BY 8 LAND OWNERS, 4.87 ACRES, DAM, CANALS, WATER RIGHTS, RIVERBED AND IMPROVEMENTS OWNED BY THOMAS BROTHERS NOW OWNED BY THE HENRY COUNTY WATER AND SEWERAGE AUTHORITY (COLORED IN RED)

J.M. HANGER KEEPS HIS 89.2 DRY HENRY COUNTY ACRES AND SELLS HIS NEIGHBOR'S PROPERTIES TO THE HENRY COUNTY WATER AND SEWERAGE AUTHORITY

PLAT #4- J.M. HANGER RETAINS HIS 89.2 ACRES AND SELLS HIS NEIGHBORS PROPERTIES, RIVERBED, DAM, WATER RIGHTS AND IMPROVEMENTS TO THE HENRY COUNTY WATER AND SEWERAGE AUTHORITY ON MARCH 10, 2008 FOR \$25,000.00

EAST

LANDRUM

KITCHENS

ROBERTSON

CHURCH OF CHRIST

HAFLEY

JAMERSON

THOMAS BROS

THOMAS

PROPERTY NEVER OWNED BY WDCC

AMERSON

GA Hwy 212

GA Hwy 81 S

Shepherd St

18-23

18-24

18-25

18-41

19-13C

19-13A

32-6

19-8C

19-8

19-8D

19-7

19-6

19-9

19-8A

19-13

19-13B

19-16

19-15

19-10

32-6

32-21A

32-19C