

OSAH FORM 1

This form is available online at <http://www.osah.ga.gov> or by telephone request at (404) 657-2800

OSAH USE ONLY DOCKET NUMBER	AGENCY CODE SECSTATE	CASE TYPE CE	DOCKET NUMBER 2434746	COUNTY 44	JUDGE RW
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NAME OF REFERRING AGENCY: **GEORGIA SECRETARY OF STATE**

CHALLENGE TO CANDIDATE QUALIFICATIONS

DATE OF REQUEST FOR HEARING: __ASAP__

COUNTY OF CANDIDATE: DEKALB

CONTACT PERSON IN REFERRING AGENCY

NAME: Steven Ellis	TEL NO: 470-312-2744	FAX NO:
CURRENT ADDRESS INCLUDING ZIP CODE ON HEARING REQUEST 2 MLK Jr. Drive, SE Suite 802, West Tower Atlanta, GA 30334	POSITION Deputy General Counsel	EMAIL: Sellis@sos.ga.gov PAGER:

PETITIONER *

NAME: Krista Brewer	TEL NO:	FAX NO:
CURRENT ADDRESS INCLUDING ZIP CODE ON HEARING REQUEST	POSITION	EMAIL: PAGER:

ATTORNEY FOR PETITIONER

ATTORNEY NAME: Jeremy Berry	TEL NO: 404-233-4171	FAX NO:
CURRENT ADDRESS INCLUDING ZIP CODE ON HEARING REQUEST 1834 Independence Square, Atlanta GA 30338	GEORGIA BAR NO:	EMAIL: jberry@cglawfirm.com PAGER:

RESPONDENT **

NAME: Nadine Thomas	TEL NO: (404) 226-3251	FAX NO:
CURRENT ADDRESS INCLUDING ZIP CODE ON HEARING REQUEST 3679 TALONEGA TRL ELLENWOOD, Georgia 30294 1158		EMAIL: nadine@nadineforgeorgia.com PAGER:

ATTORNEY FOR RESPONDENT

NAME:	TEL NO:	FAX NO:
CURRENT ADDRESS INCLUDING ZIP CODE ON HEARING REQUEST	GEORGIA BAR NO:	EMAIL: PAGER:

*** PARTY CHALLENGING QUALIFICATIONS IS THE PETITIONER**

**** CANDIDATE IS THE RESPONDENT**

Attach the Complaint to be served on the Respondent. Please also attach a sheet identifying any applicable statutes or rules and highlight any such statutes or rules that establish any specific timeframes or procedures that are to be applied by in resolving the matter.

Mail to: Clerk of Court
Office of State Administrative Hearings
225 Peachtree Street, NE, South Tower, Suite 400 Atlanta, GA 30303



The Office of Secretary of State

Brad Raffensperger
SECRETARY OF STATE

Blake Evans
DIRECTOR OF ELECTIONS

March 20, 2024

VIA EMAIL

Jason Rouse, Chief Clerk
Office of State Administrative Hearing
Email: jrouse@osah.ga.gov

Devin Hamilton, Deputy Chief Clerk
Office of State Administrative Hearing
Email: devinh@osah.ga.gov

Re: Qualification Challenge of Nadine Williams,
Candidate for Georgia State Senate District 44

Dear Mr. Rouse and Mr. Hamilton:

Pursuant to O.C.G.A. § 21-2-5, please find attached a challenge to the qualifications of Nadine Williams who is a candidate in the Election for Georgia State Senate District 44. The General Primary election will be held on May 21, 2024.

Thank you for your assistance in this matter. Please contact me if you require additional information. I may be contacted directly by telephone at 470-312-2744 or by email at Sellis@sos.ga.gov.

Sincerely,

Steven Ellis

Steven Ellis
Deputy General-Counsel, Elections Division.

Enclosures (via email attachment)

ATTACHMENTS TO OSAH FORM 1

1. Written Complaint from Elector
2. Legal and Factual Matters to be Resolved
3. Applicable Laws and Regulations, Special Requirements



1834 Independence Square
Atlanta, Georgia 30338
T 404-233-4171 F 404-261-2842

Direct dial 404-262-6507
jberry@cglawfirm.com

March 18, 2024

BY EMAIL ONLY

Charlene S. McGowan, Esq.
General Counsel
Georgia Secretary of State
cmcgowan@sos.ga.gov

**Re: Candidate Qualification Challenge – Nadine
Thomas (State Senate, District 44)**

Dear Ms. McGowan:

On behalf of Krista Brewer, who is an elector eligible to vote in State Senate District 44, pursuant to O.C.G.A §21-2-5(b), we submit this qualification challenge regarding Nadine Thomas. It has come to Ms. Brewer's attention that Nadine Thomas, who swore that she was qualified to run in the general primary election for State Senate District 44, fails to meet the qualifications for State Senate. This candidate qualification challenge is timely filed.

The Georgia Constitution prohibits a person who has defaulted on any federal or state taxes from holding public office in Georgia. See Georgia Constitution, Article III, Section II, Paragraph III.

When Ms. Thomas sought to qualify for the State Senate primary on March 4, she filed a Declaration of Candidacy and Affidavit. Ms. Thomas swore and affirmed that she met the qualifications to hold office, including that she has not defaulted on any federal or state taxes.

Upon information and belief, it appears that Ms. Thomas' Declaration of Candidacy and Affidavit was not correct because she owes both federal and state taxes as of the time of qualifying to run for office. According to a Notice of Federal Tax Lien filed in Clayton County in 2018, Ms. Thomas owed the federal government \$16,145.44 as of 2018. See Exhibit A hereto. According to a Department of Revenue State Tax Execution filed in DeKalb County in 2018, Ms. Thomas owed the state government \$16,667.69 as of 2018. See Exhibit B hereto. According to another Department of Revenue State Tax Execution filed in DeKalb County in 2022, Ms. Thomas owed the state government an additional \$5,714.78 as of 2022. See Exhibit C hereto. These federal and state tax liens appear to remain valid and enforceable.

Please note that out of an abundance of caution we have fully redacted Ms. Thomas' Social Security number from this filing, but we can provide you with an unredacted copy that shows the last four digits of her Social Security number.

Charlene S. McGowan, Esq.
March 15, 2024
Page 2

Therefore, we respectfully request that the Secretary of State initiate proceedings to determine whether Ms. Thomas meets the qualifications to run for State Senate District 44 and expeditiously refer this matter to an administrative law judge at the Office of State Administrative Hearings for a hearing.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Jeremy Berry', with a stylized, cursive script.

Jeremy Berry

Cc: Krista Brewer
Steven Ellis, Esq.

16999

Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)

(Rev. February 2004)

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #5 Lien Unit Phone: (800) 829-3903	Serial Number 299021418	For Optional Use by Recording Office
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As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer NADINE THOMAS

Residence 3679 TALONEGA TRL
ELLENWOOD, GA 30294-1179

FILED
 CLAYTON COUNTY, GA
 2018 MAR 12 AM 11:12
 JACQUILINE D. WILLS
 CLERK SUPERIOR COURT

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2006	XXX-XX- [REDACTED]	09/03/2007	10/03/2027	
1040	12/31/2006	XXX-XX- [REDACTED]	06/29/2009	07/29/2019	13595.16
1040	12/31/2015	XXX-XX- [REDACTED]	05/22/2017	06/21/2027	2550.28

Place of Filing Clerk of Superior Court Clayton County Jonesboro, GA 30236	Total \$	16145.44
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This notice was prepared and signed at NASHVILLE, TN, on this,

the 02nd day of March, 2018.

Signature <i>Jan Flach</i> for G. J. CARTER-LOUIS	Title ACS SBSE (800) 829-3903	25-00-0001
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(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-460, 1971-2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

BK 01401 PG 381

2018139666 LIEN BOOK 2077 Pg 300
 Filed and Recorded: 8/14/2018 12:10:00 PM
 Recording Fee: \$5.00
 Prepared By:
 2011618974
 Debra DeBerry
 Clerk of Superior Court
 DeKalb County, Georgia



GEORGIA DEPARTMENT OF REVENUE
STATE TAX EXECUTION

EXECUTION NUMBER	TOTAL
REV 180612675	\$16,667.69 (Includes \$50.00 Costs)

GEORGIA, FULTON COUNTY
 To ALL and singular sheriffs of this state, the State Revenue Commissioner or his authorized representatives,
 greetings: You are commanded, that of the goods and chattels, or if none be found, then the lands and tenements of
NADINE THOMAS
 SSN: XXX-XX-
 3679 TALONEGA TRL
 ELLENWOOD GA 30294-1179

you cause to be made by levy and sale the sum of the dollars and cents hereinafter shown, said sum representing delinquent tax liabilities of the named taxpayer(s) assessed under the taxing Acts of this State and the Georgia Public Revenue Code for the period(s) shown below together with interest on the total as shown below at the rate specified in Code Section § 48-2-40 from the date of this execution until such sum is paid, plus all collection fees and costs that have accrued and that may hereafter accrue. You are further commanded to pay over to the Department of Revenue of the State of Georgia the aforesaid sum upon collection thereof and to have you then and there this writ. Witness the undersigned State Revenue Commissioner of Georgia on this date of **08-Jun-2018**.

Lynnette T. Riley
 Lynnette T. Riley
 State Revenue Commissioner

FOR DOR USE ONLY

Tax	\$10,270.00
Interest	\$1,739.01
Penalty	\$2,554.68
Collection Fee	\$2,054.00
Costs	\$50.00
Total	\$16,667.69

Tax Type	Account ID	Tax Period Begin	Tax Period End	Balance
IIT	***-**-	01-Jan-2016	31-Dec-2016	\$96.54
IIT	***-**-	01-Jan-2015	31-Dec-2015	\$16,324.31
IIT	***-**-	01-Jan-2013	31-Dec-2013	\$246.84

**OSAH FORM 1
ATTACHMENT NO. 2**

OSAH FORM 1
ATTACHMENT NO. 2

Legal and Factual Matters to be Resolved:
Qualifications Challenge against Nadine Thomas,
Candidate for the Office of Georgia State Senate District 44

Pursuant to O.C.G.A. § 21-2-5, Ms. Krista Brewer challenges the qualifications of Nadine Williams, candidate for Georgia State Senate District 44 in the general primary on May 21, 2024. In the written complaint, Ms. Brewer asserts that the candidate has outstanding tax issues that would disqualify the candidate in running for Georgia State Senate District 44.

The Georgia Constitution says that “no person shall be eligible to hold any office or appointment of honor or trust in this state... who is a defaulter for any federal, state, county, municipal, or school system taxes required of such officeholder or candidate if such person has been finally adjudicated by a court of competent jurisdiction to owe those taxes, but such ineligibility may be removed at any time by full payment thereof, or by making payments to the tax authority pursuant to a payment plan, or under such other conditions as the General Assembly may provide by general law...”Ga. Const. Art. II, § II, Para. III.

State law also states, in relevant part that “[a]ll holders and receivers of public money of this state or any county, school district, or municipality thereof who have refused or failed when called upon after reasonable opportunity to account for and pay over the same to the proper office” are not eligible to hold any civil office. O.C.G.A. 45-2-1(2).

Accordingly, the matter to be resolved at this hearing is whether candidate Nadine Williams has any outstanding tax issues that would render her ineligible as provided by state law.

**OSAH FORM 1
ATTACHMENT NO. 3**

Applicable Laws and Regulations:

1. GA. CONST. Art. II, Sec. 2, Para. 3
2. O.C.G.A. § 21-2-5
3. O.C.G.A. § 28-2-1
4. O.C.G.A. § 45-2-1
5. Haynes v. Wells, 273 Ga. 106 (2000)
6. Handel v. Powell, 284 Ga. 550 (2008)
7. O'Brien v. Gross, Docket No. OSAH-SECSTATE-CE-0829726-60-Malihi (2008)
8. Pritchett v. Mabra, Docket No. OSAH-SECSTATE-CE-1238680-60-Howells (2012)

