

# TALBOT COUNTY

### Board of Tax Assessors

Daniel B. Coffee, Vice-Chairman Leticia A. Cook, Member Jon G. Hale, Jr., Member Lauren A. Harbin, Secretary

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## Board of Assessors Meeting Minutes August 2, 2016

1. MEETING CALLED TO ORDER BY THE BOARD OF TAX ASSESSORS

The meeting was called to order by Vice-Chairman Dan Coffee at 4:33pm at the Tax Annex. A quorum was present including the following: Daniel B. Coffee, Leticia A. Cook, and Lauren A. Harbin, Secretary.

Ms. Cook made a motion to amend the agenda to add 3 items. Sales Ratio Study update, Scheduling of Personal Property training, and elect new Chairman and Vice-Chairman. Vice-Chairman Coffee seconded the motion to amend the agenda. There was no further discussion the vote passed 2-0-0.

Ms. Cook made a motion to appoint Dan Coffee as Chairman of the Board of Assessors. There was discussion by Dan Coffee that as Vice-Chairman in the absence of the Chairman he will fill the role as Chair until another member is appointed. He suggested deferring the election of officers until the time that the Board of Commissioners appoints another member. Ms. Cook rescinded her motion and this item is tabled until appointment of new member occurs. Vice-Chairman Coffee concured.

#### 2. Approval of minutes

- a. A motion was made by Ms. Cook to approve the minutes from the regular monthly meeting on July 11, 2016. Vice-Chairman Coffee seconded the motion, there was no further discussion. The motion carried 2-0-0.
- 3. Public Comment
  - a. Appearances NONE
- 4. Old Business None
- New Business
  - A. Resignation of Ronnie Hendricks Mrs. Harbin informed the Board that Chairman Hendricks resigned from the Board of Tax Assessors in a letter dated 7/27/16. A copy of that letter will be added to the minutes.
  - B. Value Report- none
  - C. Error and Releases –An error and release was presented and signed by Vice-Chairman Coffee upon recommendation of the Chief Appraiser for Sammie & Bernice Hendricks.
  - D. Appeals Waiver Appeals waivers were presented and signed by Vice-Chairman Coffee for Harris Corp (Acct 3051), Bradford Baxley (005-114-14A) and Bentley C. Adams Estate (006-256-10).

- E. Appeal Update Mrs. Harbin presented the Board with an appeals report listing all active appeals for 2016. This report will be made part of the minutes.
- F. Budget Report Mrs. Harbin advised that the Board of Commissioners finalized the 2017 fiscal year budget at their August 1<sup>st</sup> meeting and presented the Board of Assessors with a copy of fiscal year 2017 approved budget for the Tax Assessors Office.
- G. Homestead Applications Homestead applications for 2017 were presented for Oscar Richardson "S5", Johnny Leonard "S1", and Steven Webb "S3;. A motion was made by Ms. Cook to approve Homestead applications as presented Vice-Chairman Coffee seconded the motion. The vote passed 2-0-0.
- H. Conservation Use A motion was made by Ms. Cook to approve the Conservation use applications & releases as presented by the Chief Appraiser. Vice-Chairman Coffee seconded the motion. Carried 2-0-0 These applications were for continuations of existing convenants.
  - i. Applications- 007-225-13-A, 005-011-06A, and 005-110-03
  - ii. Releases- None
- I. Forest Land Protection Act None
  - i. Applications None
  - ii. Releases None
- J. Members Matters There were no members matters
- K. Field Appraiser / Personal Property Auditor Job Opening Mrs. Harbin gave a status update on the job opening. The advertisement ended July 1, 2016 and interviews were conducted on July 12, 2016 at 4:30 pm & 6:00 pm. A job offer was extended to the most qualified applicant and was accepted. A disposition letter was then sent to the second applicant. The chosen applicant contacted the office the following week and stated that he was going to have to decline the job offer. At this time the position is still vacant and the readvertisement is pending.
- L. GAAO Summer Conference Mrs. Harbin updated the Board about the summer conference she attended in July for the Georgia Association of Assessing Officials.
- M. Sales Ratio Update Mrs. Harbin briefed the Board of Assessors on the Sales Ration study received on July 29, 2016 from the Department of Audits. A copy of that study will be made a part of these minutes. Mrs. Harbin informed the Board that sales ratio was in compliance.
- N. Personal Property Training Class Mrs. Harbin informed the Board that the in house personal property training session has been scheduled for August 24-26, 2016. She asked that the Board give her the discretion to change that if needed. The Board concurred.
- O. Rockmore Estates A letter was received concerning the private road and common area in Rockmore Estates, concerns were expressed in the letter and a refund was also requested.

  Mrs. Harbin advised the Board that there was no return or appeal made on the property in question. The matter was put before the Board of Commissioners the previous night

concerning the refund, and they also denied the request. There was a brief discussion concerning the valuation of common areas within the county. Mrs. Harbin stated that for 2017 she intended to place a nominal value on all common areas, and absorb the cost of such common areas into the lot valuations so that each owner would be responsible for their portion of use of common areas.

P. Updated Office Policy – Upon the recommendation of the Chief Appraiser Mrs. Cook made a motion to adopt the policies and procedures manual released by the GAAO on July 11, 2016, while retaining an option to add an addendum for employee management specific for Talbot County Tax Assessors office operation. Vice-Chairman Coffee seconded the motion. There was no further discussion. The motion passed 2-0-0.

#### Q. Executive Session -

 Personnel Issues -At 5:41 pm Ms. Cook motioned to enter executive session. Vice-Chairman Coffee seconded the motion. So Carried 2-0-0. At 5:58pm Vice-Chairman Coffee motioned to exit executive session. Ms. Cook seconded the motion. So Carried 2-0-0, the Board discussed personnel and positions, no action was taken and no decisions were finalized.

#### R. Announcements

- i. Next scheduled monthly meeting is tentatively Tuesday September 6,
   2016, to align with the September 6, 2016 of the Board of Commissioners.
- S. Adjournment -A motion was made Ms. Cook to adjourn the meeting at 6:05 PM. Vice-Chairman Coffee seconded the motion. There was no further discussion the vote passed 2-0-0.

Submitted by Lauren A. Harbin, Secretary

Daniel B. Coffee, Vice-Chairman

Leticia A. Cook, Member