

# TALBOT COUNTY

## Board of Tax Assessors

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68 S. Jefferson Ave.  
PO BOX 487  
Tallmont, GA 31827

### MONTHLY MEETING

June 19, 2017

### TAX OFFICE ANNEX

4:00 pm

### AGENDA

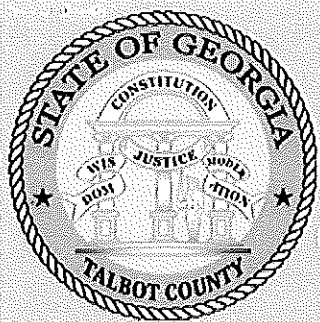
1. Call to Order
2. Approval of Minutes
  - A. May 8, 2017
3. Approve Agenda, and any additions
4. Public Comment
  - A. Appearances
    - i. Steven Webb re: Tax Assessment
5. Old Business
  - A. Office Furniture
6. New Business
  - A. Value Report
  - B. Error and Releases
  - C. Budget Report
  - D. Authorization of staff to make necessary changes as a result of an appeal
  - E. Authorize staff to submit appeals to BOE once review is finalized
  - F. Authorize staff to submit digest to Tax Commissioners office
  - G. Staff Training Update
  - H. Caveat Presentation Information
  - I. Personal Property Audit Bids
  - J. Homestead Applications for 2018

Daniel B. Coffee, Chairman

Jon G. Hale, Jr., Vice-Chairman

Leticia A. Cook, Member

Lauren A. Harbin, Chief Appraiser



# TALBOT COUNTY

## Board of Tax Assessors

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### K. Conservation Use

- i. Applications
- ii. Releases

### L. Forest Land Protection Act

- i. Applications
- ii. Releases

### M. Members Matters

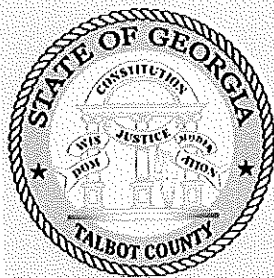
### N. Executive Session

- i. Personnel Issues

### O. Announcements

- i. Next scheduled monthly meeting is tentatively \_\_\_\_\_ July \_\_\_, 2017.

### P. ` Adjournment



# TALBOT COUNTY

## Board of Tax Assessors

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

### Board of Assessors Meeting Minutes June 19, 2017

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

The meeting was called to order by Chairman Dan Coffee at 4:03 pm at the office of the Talbot County Board of Tax Assessors. A quorum was present including the following: Daniel B. Coffee, Jon Hale, Leticia Cook, and Lauren A. Harbin, Secretary.

2. Vice-Chairman Hale made a motion to approve the May 8, 2017 minutes as presented. Ms. Cook seconded the motion. There was no discussion. The motion passed 3-0-0.

3. Vice-Chairman Hale made a motion to approve the agenda with the addition of Habitat for Humanity request for tax exempt status to new business. Ms. Cook seconded the motion. There was no discussion. The motion passed 3-0-0.

#### 4. A. Appearances-

i. Steven Webb re: Tax Assessment- Mr. Webb did not appear.

ii. Mr James Tyrell and and Mr. Jim Huff were in attendance but were not scheduled on the agenda.

#### 5. Old Business

A. Office Furniture- Mrs. Harbin updated the Board of Assessors on her request for funding for office furniture with the County Commissioners. The BOC approved the expenditure for conference tables, a new desk and filing for the Chief Appraisers office, as long as there were funds in the Tax Assessors current budget to cover these items.

#### 7. New Business

A. Value Report – Mrs. Harbin presented the Board with a spreadsheet of all value changes since the mailing of assessment notices. Vice-Chairman Hale made a motion to approve the value changes as presented. Ms. Cook seconded the motion. There was no discussion. The motion passed 3-0-0.

B. Error and Releases- None

C. Budget Report – Mrs. Harbin provided the Board with the most current budget report provided by the Board of Commissioners through the month of April.

D. Vice-Chairman Hale made a motion to authorize the staff to make necessary changes, in keeping with the APM, as a result of an appeal. Ms. Cook seconded the motion. There was no discussion. The motion passed 3-0-0.

E. Vice-Chairman Hale made a motion to authorize the staff to forward appeals to the BOE once any necessary changes are made and the review of appeals if finalized. Ms. Cook seconded the motion. Chairman Coffee inquired as to the handling of appeals and whether or not they would all be forwarded to the BOE at once. Mrs. Harbin informed Chairman Coffee that she intended to send the appeals in smaller batches this year due to the reevaluation and the subsequent increase in the number of appeals. The motion passed 3-0-0.

F. Vice-Chairman Hale made a motion to authorize the staff to forward the digest to the Tax Commissioners office. Ms. Cook seconded the motion. There was no discussion. The motion passed 3-0-0.

G. Mrs. Harbin provided the Board with a staff training update. She informed them that Ayanna Smith had completed her Appraisal I exam such that she was now qualified to take the Appraiser II examination. Ms. Smith also completed the Personal Property class required by the DOR. Quentin Leonard is in class this week taking the final prerequisite he needs to sit for the Appraiser III examination. Chairman Coffee attended training for specialized exemptions and exempt properties last week.

H. Mrs. Harbin forwarded the Board several power point presentations prepared by Hall Booth Attorneys at Law that were presented at CAVEAT dealing with the hierarchy of the BOA within the county, appeal process, and customer relations.

I.. Mrs. Harbin briefed the Board of Assessors on the issue of a 2015 refund request for Oliver Logging Company presented to the Board of Commissioners by David Jordan at the June 2017 BOC meeting. Mrs. Harbin shared the Board of Assessors position on this matter with the governing authority as detailed in a letter to Mr. Oliver dated May 10, 2017. Upon questioning by the BOC, Mrs. Harbin further advised that GA Law permits personal property audits to go back 3 years. The Board of Commissioners asked Mrs. Harbin to get an estimate of the cost involved with an audit and postponed any action with regard to Oliver Logging. Mrs. Harbin obtained two estimates for a complete Personal Property audit. After reviewing the proposals Chairman Coffee requested that Mrs. Harbin contact Traylor again, and ask for a more inclusive audit program.

J. Homestead Applications for 2018 – The Board reviewed the homestead applications, and Vice-Chairman Hale made a motion to approve them as presented. Ms. Cook seconded the motion. The motion carried 3-0-0. Homestead applications were approved for 2018 for the following accounts: 005-126-16-D 'S3', GENE04A 'S3', 007-162-12-A 'S4', 005-017-06 'S4', 007-211-07-A 'S4', FHWE07 M 'S4', 005-110-03-B 'S4', 005-019-24-C 'S4', 005-149-31 'S4', TALB17B37 'S4', 005-143-17-F 'S4', PINEVIE03 'S4', WOOD48 05 'S4', 005-126-03A 'S3', FHWE10 28 'S4', 005-120-43-A 'S1', 007-219-29 'S4', WOOD18 02 'S4', 005-122-60-B 'S1',

K. Conservation continuations and renewals were reviewed by the Board and Vice-Chairman Hale made a motion to approve them as presented. Ms. Cook seconded the motion. The motion carried 3-0-0. There was no further discussion. The covenants approved are as follows:

007-116-06-B	007-174-20	007-227-16	007-174-15
007-156-04	007-229-02	007-166-16	007-231-41
007-215-01-A			

L. Forest Land Protection- None

M. Mrs. Harbin informed the Board of the request from Habitat for Humanity for all property owned by them to be considered exempt as charitable property. Chairman Coffee noted that this issue of Habitat for Humanity property across the state was discussed specifically at the

exempt property class he attended last week with the Department of Revenue. Based on the information provided to Mrs. Harbin by Mr. Sparks these undeveloped Habitat Properties do not appear to meet the York Rite test as indicated in O.C.G.A 48-5-41. Also, any application for exemption would need to include building permits, etc to demonstrate home construction is initiated thereby changing the primary use. At that time Habitat for Humanity should contact the Tax Assessor's office to seek exempt status for the tax year where the home was under construction as of January 1.

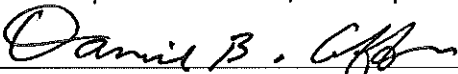
N. Member Matters – Chairman Coffee commended Chief Appraiser Lauren Harbin on her presentation to the BOC at the monthly meeting concerning sales ratio studies and the need for revaluation. Chairman Coffee also inquired as to the status of the 3 year review for 2015. Mrs. Harbin informed the Board that she has reached out to the county DOR agent numerous times and no report has been forthcoming. She will forward the information to the Board as soon as it is received.

O. Executive Session- There was no executive session

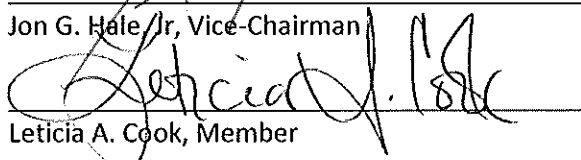
J. The tentative date of Thursday July 27, 2017 was set for the next monthly meeting at 4:30pm.

K. A motion was made to adjourn the meeting at 6:08pm by Vice-Chairman Hale. Ms. Cook seconded the motion and there was no further discussion. The motion passed 3-0-0.

Submitted by Lauren A. Harbin, Secretary

  
Daniel B. Coffee, Chairman

  
Jon G. Hale, Jr, Vice-Chairman

  
Leticia A. Cook, Member