

TALBOT COUNTY

Board of Tax Assessors

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815 Atlantic Ave.
P.O. Box 347
Talbotton, GA 31027

MONTHLY MEETING

October 14, 2019

TAX OFFICE ANNEX

9:30 am

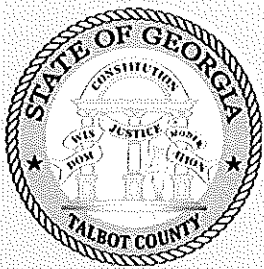
AGENDA

1. Call to Order
2. Approve Agenda, and any additions
3. Approval of Minutes
 - A. September 17, 2019
4. Public Comment
5. Old Business
 - A. Personal Property Audit
 - B. 723 21st Place Investments Appeal Update
 - C. S5 Homestead Policy Approval
6. New Business
 - A. Error and Releases
 - B. Budget Report
 - C. Mailing of Expiring Covenants Letters
 - D. Approval of ABOS schedules for 2020
 - E. Approval of NADA schedules for 2020
 - F. Approval of DNR download for 2020
 - G. Homestead Applications for 2020
 - H. Appeal Update
 - I. Members Matters
 - J. Executive Session
 - i. Pending Litigation
 - ii. Personnel

K. Announcements

- i. Next scheduled monthly meeting is tentatively _____ November __, 2019.

L. Adjournment



TALBOT COUNTY

BOARD OF TAX ASSESSORS

Daniel B. Coffee, Chairman
Sandra N. Higginbotham, Member
Omer L. McCants, Member
Lauren A. Harbin, Secretary

Board of Assessors Meeting Minutes October 14, 2019

1. The meeting was called to order by Chairman Coffee at 9:39am at the office of the Talbot County Board of Tax Assessors. A quorum was present including the following: Daniel B. Coffee, Sandra N. Higginbotham, Omer L. McCants and Lauren A. Harbin, Secretary.
2. Mrs. Harbin requested to amend the agenda to add a line item to set the public utility ratio, and another the mailing of the public utility notice of assessment as received from the Department of Revenue late Friday afternoon. Chairman Coffee asked for a motion to approve the agenda as amended. Mr. McCants made a motion to approve the agenda Mrs. Higginbotham seconded the motion. There was no further discussion. The motion carried 2-0-0.
3. Mrs. Higginbotham made a motion to approve the September 17, 2019 minutes as presented. Mr. McCants seconded the motion. There was no further discussion. The motion passed 2-0-0.
4. There was no public comment.
5. A. Personal Property Update- Mrs. Harbin provided the Board with an update from M&W Consulting & Deen's LLC in regard to the Personal Property Audit. Spreadsheets were presented for Marine and Business accounts. These spreadsheets were reviewed by the Board and are included as a portion of the minutes. Mrs. Higginbotham made a motion to approve the values and mail the notices of assessment on the marine accounts presented, and Mr. McCants seconded the motion. There was no further discussion the motion carried. Mr. McCants made a motion to approve the audit values for the business accounts that had been completed and mail the notices on those accounts. Mrs. Higginbotham seconded the motion. There was no further discussion the motion passed 2-0-0.

B. 723 21st Place Appeal Update - Mrs. Harbin updated the Board on the 723 21st Place appeal. Mrs. Harbin stated that she received notice from HBS that the hearing on the motion for attorneys' fees had been scheduled for this morning Oct 14, at 9:30am, and should currently be under way. She advised the Board that Nick Garcia from HBS would be representing the BOA at the hearing.

C. Mrs. Harbin presented the Board of Assessors with the proposed addendum to the Homestead Exemption policy for the office policy manual. Mrs. Harbin informed the Board that she had Jennifer Herzog from HBS, review the proposed change. The addendum was reviewed by the Board of Assessors and Mrs. Higginbotham made a motion to accept the proposed changes. Mr. McCants seconded the motion. Chairman Coffee asked if it would go at the end of the policy book, and Mrs. Harbin informed him that she just intended to insert a new page 16, with the changes noted. Mrs. Harbin also informed the Board that all S5 homesteads were reviewed to make sure they were inline with the new policy and only one account was found where there was a conflict (Grady Trice) and that the account had been modified to be in compliance for digest year 2020. The motion carried 2-0-0.

Nick Garcia from Hall, Booth and Smith entered the meeting to introduce himself and give an update to the Board with regards to the motion that was on the calendar for Superior Court this morning.

--Executive session was held at this time (see agenda item L.)

D. Mrs. Harbin informed the Board of Assessors that all subpoenas sent after the August 26, 2019 meeting had been responded to, and no further action on those accounts was required at this time.

6. A. Error and Releases- Mrs. Harbin presented the Board with error and release forms to be signed by Chairman Coffee a motion was made to approve the error and releases by Mrs. Higginbotham. Mr. McCants seconded the motion. Mrs. Harbin then explained the changes on each form to the Board members. The motion passed 2-0-0.

B. Budget Report – Mrs. Harbin provided the Board with the budget spreadsheets through July 31, 2019 as provided by the BOC. The Board reviewed the spreadsheets.

C. Mrs. Harbin provided the Board with a report detailing all expiring covenants for the upcoming digest year and a sample of one of the letters that will be mailed on October 18 to all taxpayers with accounts that have covenants expiring.

D. Mrs. Harbin requested that the Board approve the download and application of the ABOS schedules for boats for the upcoming year. Mr. McCants made a motion to approve the ABOS schedules for the 2020 digest year. Chairman Coffee confirmed that these schedules would include new boats, and the depreciation on existing accounts. Mrs. Harbin confirmed that. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion carried 2-0-0.

E. Mrs. Harbin requested that the Board approve the download and application of the NADA schedules for mobile homes for the upcoming year. Mr. McCants made a motion to approve the NADA schedules for the 2020 digest year. Chairman Coffee confirmed that these schedules would include new mobile homes, and the depreciation on existing accounts. Mrs. Harbin confirmed that. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion carried 2-0-0.

F. Mrs. Harbin requested that the Board approve the download of the DNR files for the upcoming year. Mr. McCants made a motion to approve the DNR download. Chairman Coffee confirmed that these were the records from the Department of Natural Resources. Mrs. Harbin confirmed that this is the listing of all boats in Talbot County. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion carried 2-0-0.

G. Mrs. Harbin provided the Board with the public utility files that she received from the Department of Revenue October 11th. She advised the Board that the public utility ratio must be set for 2019 based on our 2018 sales ratio. Mrs. Higginbotham made the motion to set the ratio at 40.00. Mr. McCants seconded the motion. There was no further discussion. The motion passed 2-0-0. Chairman Coffee signed the form as indicated. Mrs. Harbin will return a copy to DOR.

H. Mrs. Harbin requested the Board approve the mailing of the notice of assessment for public utilities as presented. Mrs. Higginbotham made the motion to mail the notices. Mr. McCants seconded her motion. There was no further discussion. Chairman Coffee signed the notices as indicated, and Mrs. Harbin will put them in today's mail.

I. The Homestead applications were inadvertently omitted. These will go on November's agenda.

J. Mrs. Harbin included a spreadsheet of the remaining appeals for 2019, which will be heard on Wednesday October 16 at 1:30pm. There were only 4 appeals remaining.

K. Chairman Coffee asked to discuss a presentation for the Board of Commissioners during members matters. Mrs. Harbin indicated she would submit an agenda application for the November 4, 2019 BOC meeting. The past, present and future direction of the office was discussed. Chairman Coffee requested that Mrs. Harbin make a short presentation and forward him this information by October 28th so that they could review it together prior to the November 4, 2019 meeting. The synopsis should include Employee Biography's, Office Highlights, as well as Ongoing activities.

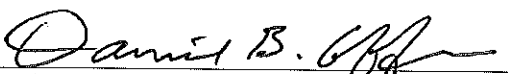
L. Mrs. Higginbotham made a motion to enter executive session at 10:15am to discuss pending litigation. Mr. McCants seconded the motion. The motion carried 2-0-0. Pending litigation was discussed. No motion was made. Mrs. Higginbotham made the motion to exit executive session at

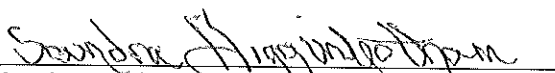
10:30 am. Mr. McCants seconded the motion. There was no further discussion. The motion carried 2-0-0.

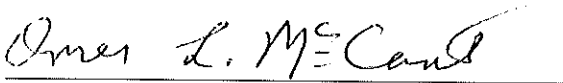
M. The November monthly meeting will be held November 4th at 3:30 pm.

N. A motion was made to adjourn the meeting at 11:40 am by Mr. McCants. Mrs. Higginbotham seconded the motion and there was no further discussion. The motion passed 2-0-0.

Submitted by Lauren A. Harbin, Secretary


Daniel B. Coffee, Chairman


Sandra N. Higginbotham, Member


Omer L. McCants, Member