

MONTHLY MEETING

February 25, 2019

TAX OFFICE ANNEX

4:30 pm

AGENDA

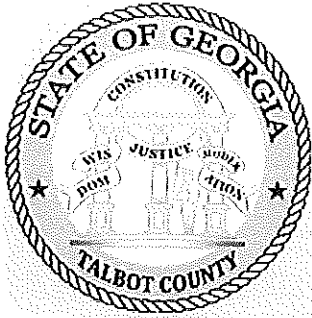
1. Call to Order
2. Approve Agenda, and any additions
3. Approval of Minutes
 - A. January 3, 2019
 - B. January 15, 2019
4. Public Comment
5. Old Business
 - A. Personal Property Audit
 - B. 723 21st Place Investments Appeal Update
6. New Business
 - A. Error and Releases
 - B. Budget Report
 - C. FY 2019-2020 Budget
 - D. Homestead Applications for 2019
 - E. Approve 2019 Conservation Use Land Values as sent from DOR Local Government Services
 - F. Approve 2019 Forest Land Values as sent from DOR Local Government Services
 - G. Internal Ratio Study
 - H. 2018 Digest Review Update
 - I. Conservation Use
 - i. Applications

Daniel B. Coffee, Chairman

Leticia A. Cook, Vice-Chair

Sandra N. Higginbotham, Member

Lauren A. Harbin, Chief Appraiser



ii. Releases

iii. Breach

J. Forest Land Protection Act

i. Applications

ii. Releases

K. Members Matters

L. Executive Session

i. Pending Litigation

ii. Personnel

M. Announcements

i. Next scheduled monthly meeting is tentatively _____ March ___, 2019.

N. Adjournment



TALBOT COUNTY

Board of Tax Assessors

(08) 665-3377 (phone)
(08) 665-9168 (fax)

38 S. Jefferson Ave.
PO BOX 387
TALBOT CO, GA 31827

Daniel B. Coffee, Chairman
Leticia A. Cook, Vice-Chairman
Sandra N. Higginbotham, Member
Lauren A. Harbin, Secretary

Board of Assessors Meeting Minutes February 25, 2019

1. The meeting was called to order by Chairman Coffee at 4:35 pm at the office of the Talbot County Board of Tax Assessors. A quorum was present including the following: Daniel B. Coffee, Leticia A. Cook, Sandra N. Higginbotham and Lauren A. Harbin, Secretary. Chairman Coffee took a moment to welcome Mrs. Higginbotham to the Board of Assessors and thank her for her willingness to serve.
2. Vice-Chair Cook made a motion to approve the agenda as presented. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion carried 2-0-0.
3. Vice-Chair Cook made a motion to approve the January 3, 2019 minutes after a few grammatical errors were corrected. Mrs. Higginbotham seconded the motion. There was no discussion. The motion passed 2-0-0. Vice-Chair Cook made a motion to approve the January 15, 2019 minutes as presented. Mrs. Higginbotham seconded the motion. There was no discussion. The motion passed 2-0-0.
4. There was no public comment
5. A. Mrs. Harbin informed the Board that the Personal Property audit is underway, and selection letters have been mailed. A sample letter was provided for the Boards review. An update for the Board from M&W Consulting was provided. The sample letter and the update will be amended to the minutes. Mrs. Higginbotham inquired as to the selection process and Mrs. Harbin explained the selection criteria, and gave Mrs. Higginbotham a high level update on the Personal Property Audit. The audit criteria was included in the initial contract and Mrs. Harbin stated she would email Mrs. Higginbotham a copy so that she would have a better understanding. No action was required.

B. Mrs. Harbin updated the Board that the refund check with interest for 723 21st Place Investments appeal breach had been mailed and received. She also informed the Board that a request had been received last week for attorneys fees from the attorneys for 723 21st Place Investments. Also after consulting with counsel Mrs. Harbin informed the Board that Conservation Use Exemption needs to be added to the 2017 and 2018 property tax records and an Error and Release processed for both years so that an amended bill can be sent to the property owner; which will result in a refund. Vice-Chair Cook made a motion to process the changes and forward the paperwork to the Tax Commissioner. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0.
6. A. Error and Releases- The Board of Assessors approved the Error and Releases as presented with Vice-Chairman Cook making the motion and Mrs. Higginbotham offering the second. There was no further discussion. The motion carried 2-0-0.

B. Budget Report – Mrs. Harbin provided the Board with a budget report that she received on February 14, 2019 that showed the budget through November of 2018. She informed the Board that an offsite backup system was installed last week to protect the WinGAP data and there would be a monthly charge for that service. All accounts seem in order and no overages are expected at this point.

C. Mrs. Harbin informed the Board that she has begun work on the upcoming FY 2019-2020 budget, and should have it ready to present at the March meeting. Chairman Coffee inquired as to whether Mrs. Harbin felt there was a need for a part time assistant in the office since Mr. Hunter had entered full retirement. Mrs. Harbin stated that she would give the matter some consideration and report back accordingly. Chairman Coffee also stated that he would like Mrs. Harbin to try and estimate a dollar amount for counsel for the Board of Assessor for the upcoming year.

D. Homestead Applications for the digest year 2019 were reviewed and approved as presented by the Chief Appraiser. Vice-Chair Cook made the motion to approve the applications and Mrs. Higginbotham seconded the motion. There was no discussion. The motion passed 2-0-0. List of applicants attached.

E. Conservation Use land values as sent from the Department of Revenue Local Government Services were presented to the Board for approval. The Board reviewed the values. Vice-Chair Cook made a motion to approve and apply the 2019 values as presented. Mrs. Higginbotham seconded the motion. Chairman Coffee questioned Mrs. Harbin as to whether or not these were a 3% increase over last year. She confirmed that it was a 3% increase. The motion passed 2-0-0. Values amended to the minutes.

F. Forest Land Protection values as sent from the Department of Revenue Local Government Services were presented to the Board for approval. The Board reviewed the values. Vice-Chair Cook made a motion to approve and apply the 2019 values as presented. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0. Values amended to the minutes.

G. Mrs. Harbin presented the Board with the internal ratio study for 2019 before any changes have been made to schedules or sales adjustments. This was for informational purposes only.

H. Mrs. Harbin updated the Board on the 2018 Digest Review. At this point the spreadsheet has been received from the Department of Revenue and Mrs. Harbin has completed it and returned it along with all supporting documentation requested. She informed the Board that the review was being conducted via email this year due to time restraints and staffing issues at the DOR.

I. Conservation Use

- i. applications- list amended
- ii. Releases – list amended
- iii. Breach – list amended

Mrs. Harbin presented the Board with the Conservation applications. All application folders now include a field inspection checklist, identification for the applicant, and a release if applicable. Vice-Chair Cook made a motion to approve the applications and releases as presented to the Board by the Chief Appraiser. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0.

J. Forest Land Protection

- i. applications- list amended
- ii. Releases – none
- iii. Breach – none

Mrs. Harbin presented the Board with the FLPA applications. All application folders now include a field inspection checklist, identification for the applicant, and a release if applicable. Vice-Chair Cook made a motion to approve the applications and releases as presented to the Board by the Chief Appraiser. Mrs. Higginbotham seconded the motion. Chairman Coffee indicated that he would like to see a separate list for FLPA and CUVA in the future. The motion passed 2-0-0.

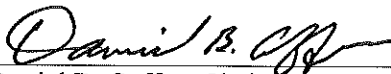
K. Mrs. Harbin informed the Board that the Board of Commissioners voted to increase the monthly supplement for Board of Assessors members to \$100 per month for the monthly meeting, and the \$50 supplement per day for training and called meetings did not change. She also informed the Board that Mrs. Higginbotham is scheduled to attend her first training class in Augusta March 18-22, 201

L. Vice-Chair Cook made a motion to enter executive session at 6:04pm. Mrs. Higginbotham seconded the motion.. Pending Litigation was discussed. No motions were made. Vice-Chairman Cook motioned to exit executive session at 6:26pm. Mrs. Higginbotham seconded the motion. The vote passed 2-0-0. Ms. Cook made a motion to enter back into regular session at 6:27pm. Mrs. Higginbotham seconded the motion. The motion passed 2-0-0.

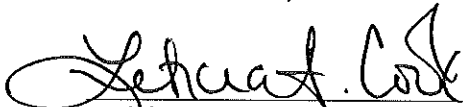
M. Upcoming meeting dates were discussed. The March meeting will tentatively be scheduled for March 25, 2019 at 4:30 pm; however, if necessary the Board may meet at 3pm for a called Budget meeting. The April meeting was tentatively scheduled for April 29, 2019 at 4:30pm.

N. A motion was made to adjourn the meeting at 6:32 pm by Vice-Chair Cook. Mrs. Higginbotham seconded the motion and there was no further discussion. The motion passed 2-0-0.

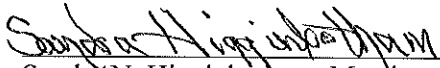
Submitted by Lauren A. Harbin, Secretary



Daniel B. Coffee, Chairman



Letitia A. Cook, Vice-Chair



Sandra N. Higginbotham, Member