

TALBOT COUNTY

Board of Tax Assessors

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88 S. Jefferson Ave.
PO BOX 337
Talbotton, GA 31827

MONTHLY MEETING

March 25, 2019

TAX OFFICE ANNEX

3:00 pm

AGENDA

1. Call to Order
2. Approve Agenda, and any additions
3. Approval of Minutes
 - A. February 25, 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
 - i. Eddie Searcy New Beginnings Community Church
 - B. Budget Report
 - C. FY 2019-2020 Budget
 - D. Properties Effected by the Tornado
 - E. PT 61 / Deed Transfer Issues
 - F. Homestead Applications for 2019
 - G. Timber Review
 - H. Conservation Use
 - i. Applications
 - ii. Releases
 - iii. Breach
 - I. Forest Land Protection Act

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- i. Applications
 - ii. Releases
 - J. Members Matters
 - K. Executive Session
 - i. Pending Litigation
 - ii. Personnel
 - L. Announcements
 - i. Next scheduled monthly meeting is tentatively _____ April ___, 2019.
 - M. Adjournment



TALBOT COUNTY

Board of Tax Assessors

706/635-3977 / 4100
706/635-3100 FAX

385 Anderson Ave.
PO Box 387
Tallapoosa, GA 39077

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

Board of Assessors Meeting Minutes March 25, 2019

1. The meeting was called to order by Chairman Coffee at 3:04 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.
2. Mrs. Higginbotham made a motion to approve the agenda as presented. Vice-Chair Cook seconded the motion. There was no further discussion. The motion carried 2-0-0.
3. Mrs. Higginbotham made a motion to approve the February 25, 2019 minutes as presented. Vice-Chair Cook seconded the motion. There was no discussion. The motion passed 2-0-0. 0.
4. There was no public comment
5. A. Mrs. Harbin provided the Board with an update from M&W Consulting. No action was required.

B. Mrs. Harbin updated the Board on the 723 21st Place appeal. There has recently been a motion from the Plaintiff for attorneys fees. Jennifer Herzog from Hall, Booth and Smith for the Board of Assessors has since submitted a response to the motion for attorney's fees. The Defendant's Response to Plaintiff's Motion for Attorney's Fees was presented to the Board. No action was needed. Mrs. Harbin also presented the Board of Assessors with a letter to the Board of Commissioners, that she received from Carol Ison County Manager, from the Tax Commissioner Jamie Huff. Mrs. Harbin explained to the Board that Mr. Huff was requesting the Board of Commissioners refund the 2017 and 2018 error and releases for the tax bills on this parcel that did not receive Conservation Use due to the breach determination that was overturned by the ruling for the defendant on appeal. Mrs. Ison was questioning the refund. Mrs. Harbin stated that she explained to Mrs. Ison that the refund was due, but that taxes were collected by Mr. Huff and distributed to the County and the School Board, and that if the Board of Commissioners refunds the money from their account it will not be proportionate, however, if Mr. Huff refunds from his accounts the money will be redistributed proportionately from the School Board and the Board of Commissioners. The Board agreed with Mrs. Harbins recommendation to Mrs. Ison, however their main concern was that the refund be processed. Chairman Coffee requested that Mrs. Harbin follow the decision to ensure the refund was made in a timely fashion.
6. A. Error and Releases-
 - i. Mrs. Harbin presented the Board with the request for a refund and exempt status for two lots in Woodland that are only used for parking for New Beginnings Community Church. The Board agreed the property should be exempt and requested Mrs. Harbin process the error and release on those two lots.

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 -- Chairman Coffee requested budget items to be discussed following regular

business and Executive sessions, all other members agreed. Mrs. Harbin provided the Board with a budget report that she received on March 19, 2019 that showed the budget through February of 2019. She informed the Board that a few discrepancies had been found as to payments being processed to the Tax Assessors budget that belonged to other departments, and that two line items had been processed to the incorrect account. She has contacted Mrs. Crawford with corrections on these items. All accounts seem in order and no overages are expected at this point. No action was required.

C. Mrs. Harbin presented the Board with the 2019-2020 budget proposal. The Board began with a review of the Salary worksheet. The part time position was removed from the upcoming budget. The funds in the Career Advancement line item were discussed. The Board requested Mrs. Harbin bring that line item up to \$6,000 where it was the previous year and note that the career advancement is available as additional qualifications are obtained by eligible employees. Next the Board discussed the working budget. Mrs. Harbin requested funding for consulting services from Hall, Booth and Smith for legal matters. She also requested Capital Outlay funding for new a new server and workstations. All other line items were in line with the previous budget. Vice-Chairman Cook made the motion to submit the budget proposal with the discussed changes to the Board of Commissioners. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0.

D. Mrs. Harbin informed the Board that property owners had been stopping in with inquiries concerning property effected by the tornado on March 4, 2019. Mrs. Harbin has spoken with the County Manager with regards to these properties and explained that the Board of Assessors is required by OCGA 48-5-10 to value all property as of January 1 for the current year. However, the Board of Commissioners does have the authority to make allowances, for instance, due to a natural disaster. Mrs. Ison has requested the Board appear and inform the BOC at the April 1, 2019 meeting. Mrs. Harbin informed the Board that she would not be available on April 1, 2019. Mrs. Higginbotham suggested Mrs. Harbin and Chairman Coffee write an outline of the issues to be presented in Mrs. Harbin's absence. Chairman Coffee requested that Mrs. Harbin put the information together and email it to him for review.

E. Mrs. Harbin followed up on the email that was copied to the Board last week with regards to the PT-61 and property transfer issue that has been ongoing with the Clerk of Superior Courts office. There has been an issue with receiving certain PT61's namely those which have been E-Filed. Mrs. Harbin initially contacted the Clerk's Office about this issue in November of 2017. Again in April of 2018 and finally March of 2019. Clerk of Court Penny Dillingham has stated that they are working to resolve the issue and will keep the Assessor's Office posted on a resolution. Chairman Coffee indicated that Mrs. Harbin should continue to monitor the situation and requested this item be moved to old business until resolved.

F. 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.

G. Mrs. Harbin provided the Board with a listing from Gregg Reese of GMass of properties that were reviewed last week for timber extraction. She explained that these properties sold last year with merchantable timber and due to the fact that timber is not valued, but elevates the sales price the timber must be extracted from the sales. She also noted that one additional parcel 007-100-01 was added to the list, which was previously omitted due to the PT61 issue referenced in item E.

H. Conservation Use

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

Mrs. Harbin presented the Board with the Conservation applications. 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.

I. Forest Land Protection

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

Mrs. Harbin presented the Board with the FLPA applications. 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. The motion passed 2-0-0.

J. The Board discussed upcoming training for Vice-Chair Cook in June of 2019. Mrs. Higginbotham went to Course I, last week. Chairman Coffee requested information on CAVEAT in May of 2019.

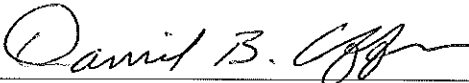
K. Vice-Chair Cook made a motion to enter executive session at 4:28pm. Mrs. Higginbotham seconded the motion. Pending Litigation was discussed. Performance reviews for office staff were reviewed. No motions were made. Vice-Chairman Cook motioned to exit executive session at 4:44pm. Mrs. Higginbotham seconded the motion. The vote passed 2-0-0. Ms. Cook made a motion to enter back into regular session at 4:45pm. Mrs. Higginbotham seconded the motion. The motion passed 2-0-0.

L. Upcoming meeting dates were discussed. The April meeting was tentatively scheduled for April 29, 2019 at 4:30pm.

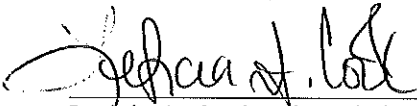
Agenda Items B and C were discussed prior to adjournment. See above items B. Budget Report and C. FY 2019-2020 Budget

M. A motion was made to adjourn the meeting at 6:05 pm by Vice-Chair Cook. Mrs. Higginbotham seconded the motion and there was no further discussion. The motion passed 2-0-0.

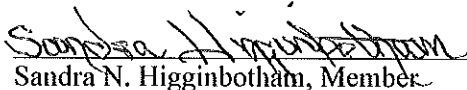
Submitted by Lauren A. Harbin, Secretary



Daniel B. Coffee, Chairman



Leticia A. Cook, Vice-Chair



Sandra N. Higginbotham, Member

Homestead Exemption Application
3.25.19

[illegible]

3/25/19

[illegible]

CUVA Applications

3/25/19

Parcel	Owner	Covenant Type CUVA	New, Renewal, Continuation, Release, Breach	Recommendation
006 27715 07	Robert & Tammy Doss	CUVA	REN	APPROVE
007 22150	Keadle Land Co. LLLP	CUVA	CON	APPROVE
005 14706	Keadle Land Co. LLLP	CUVA	CON	APPROVE
007 21714	Keadle Land Co. LLLP	CUVA	CON	APPROVE
005 14704 D	Keadle Land Co. LLLP	CUVA	CON	APPROVE
005 01503 A	Robert & Charles Daniel	CUVA	REN	APPROVE
007 21101 A	Mark & Jenna Sellers	CUVA	REN	APPROVE
005 14327 02	Allen & Jady Howard	CUVA	REN	APPROVE
007 15824	Oestmann Land Management	CUVA	REN	APPROVE
007 15635	Terry & Molly Fuller	CUVA	REN	APPROVE
005 15708	Lee & Elizabeth Loftin	CUVA	REN	APPROVE
006 27706	Darcy & Jacque Leerssen	CUVA	CON	APPROVE
005 02102	Acquinetta Sapp	CUVA	REN	APPROVE
007 10001	WAC Farms LLC	CUVA	REN	APPROVE
007 10021 A	WAC Farms LLC	CUVA	REN	APPROVE
007 10021	WAC Farms LLC	CUVA	REN	APPROVE
005 02131	Patrick Loughlin Trustee	CUVA	REN	APPROVE
005 02132	Patrick Loughlin Trustee	CUVA	REN	APPROVE
005 12407 A	Angela Walker & Vernice Baisden	CUVA	REN	APPROVE
007 17605	David & Matthew Dumas	CUVA	REN	APPROVE
005 10024	David & Matthew Dumas	CUVA	REN	APPROVE
005 12406	MW Enterprises LLC	CUVA	REN	APPROVE
007 22105	Andrew & Barbara Ivey	CUVA	CON	APPROVE
005 11001 A	Nolan Kimball	CUVA	NEW	APPROVE
005 11203 C	Jimmy & Tammy Hayes	CUVA	REN	APPROVE
005 00914	Charlie Carter(Heirs)	CUVA	NEW	APPROVE
005 01133 15	Roger Ward	CUVA	CON	APPROVE
006 27516	James & Martha Bailey	CUVA	NEW	APPROVE
007 07114	Equity Trust Company	CUVA	NEW	APPROVE
005 01914 A	Ashley & Sylvia Rozell	CUVA	REN	APPROVE
005 03902 B	Howard Estate Management Group	CUVA	CON	APPROVE
007 21955 A	Willie Edwards	CUVA	NEW	APPROVE
007 11004	I Am Huckleberry, LLC	CUVA	REN	APPROVE