

# TALBOT COUNTY

## Board of Tax Assessors

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38 S. Jefferson Ave.  
PO BOX 387  
Talbotton, GA 31527

### MONTHLY MEETING

April 29, 2019

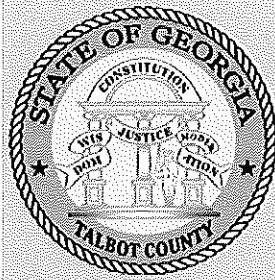
### TAX OFFICE ANNEX

4:30 pm

### AGENDA

1. Call to Order
2. Approve Agenda, and any additions
3. Approval of Minutes
  - A. March 25, 2019
4. Public Comment
5. Old Business
  - A. Personal Property Audit
  - B. 723 21<sup>st</sup> Place Investments Appeal Update
  - C. PT-61 Issues with Clerk of Court
6. New Business
  - A. Error and Releases
    - i. Refund Request from T.V. Hill
  - B. Budget Report
  - C. FY 2019-2020 Budget
  - D. Dillingham Property
  - E. Review Preliminary Digest for 2019
  - F. Approve Mailing of Real and Personal Property Notice of Assessment (Target Date May 23, 2019)
  - G. Homestead Applications for 2020
  - H. Timber Review
  - I. Conservation Use
    - i. Applications

- 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 \_\_\_\_\_ May\_\_\_\_, 2019.
- N. Adjournment



# TALBOT COUNTY

## Board of Tax Assessors

(0666) 9777 Phone  
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38 S. Jefferson Ave.  
PO BOX 337  
Talbotton, GA 39827

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

### Board of Assessors Meeting Minutes April 29, 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, Sandra N. Higginbotham and Lauren A. Harbin, Secretary.
2. Mrs. Higginbotham made a motion to approve the agenda as presented. Chairman Coffee seconded the motion. There was no further discussion. The motion carried 2-0-0.
3. Mrs. Higginbotham made a motion to approve the March 25, 2019 minutes as presented. Chairman Coffee seconded the motion. There was no discussion. The motion passed 2-0-0. Mrs. Higginbotham made a motion to approve the March 25, 2019 executive session minutes as presented. Chairman Coffee seconded the motion. There was no discussion. The motion passed 2-0-0.
4. There was no public comment

#### OLD BUSINESS

5. A. Mrs. Harbin provided the Board with an update on the Personal Property audit. Mrs. Harbin also provided the Board with four audit reports that have been completed, so that the Board could review and familiarize themselves with the format being used in the reports. No action was required as all of these audits were under the \$7,500 threshold for taxation. Mrs. Harbin stated she would provide the Board with a listing of accounts completed each month; however, only audits requiring further action would be brought before the Board. Chairman Coffee asked Mrs. Harbin to further qualify the statement "negligible variances" referenced in the report, and to follow up on the expected number of audits each month. He stated he thought the Board should begin receiving approximately 20 audits each month. Mrs. Harbin indicated she would follow up with the consultants Tuesday morning.

B. Mrs. Harbin updated the Board on the 723 21<sup>st</sup> Place appeal. Jennifer Herzog of Hall Booth and Smith indicated that no response to the Motion for Attorneys fees has been received, and at this point we are currently just waiting on a response from the judge. Chairman Coffee requested an update on the error and release paperwork that was sent to the Tax Commissioner on February 26, 2019. Mrs. Harbin indicated that she had been in contact with the Tax Commissioner and the Board of Commissioners concerning the refund, and at this point it has not been processed. Chairman Coffee also had concerns about the Payee for the refund due to the fact that the 2017 bill was in the name of Barry and Donna Harbin; however, 723 21<sup>st</sup> Place Investments paid the bill. Chairman Coffee requested that Mrs. Harbin contact Hall Booth and Smith and advise them of the current situation so that they would be up to date.

C. The Board was provided with a copy of the email communication from the Clerk of Superior Court in reference to the PT-61 issue that was discussed at the March meeting. Mrs. Dillingham has informed Mrs. Harbin that the problem has been found and is being addressed and the project will be completed by May 3, 2019. Mrs. Harbin informed the Board that the first batch of old PT-61's that had not previously been received, were received today, and included 40 transfers prior to 2019.

## NEW BUSINESS

### 6. A. Error and Releases-

The Board of Assessors approved the Error and Releases as presented with Mrs. Higginbotham making the motion to approve the Error and Releases as presented by the Chief Appraiser, and Chairman Coffee offering the second. There was no further discussion. The motion carried 2-0-0.

- i. Mrs. Harbin presented the refund request from Theodore Hill for the TV Hill property parcel 007-219-67. Mrs. Harbin explained to the Board that after doing extensive research it was determined that the land included in parcel 67 was also being taxed as 007-219-27. The same property was sold twice with parcel 27 being deeded prior to it being sold to Mr. Hill. Parcel 67 has been deleted and a refund request has been received for tax years 2016, 2017, and 2018. Mrs. Higginbotham made the motion to grant the refund request. Chairman Coffee offered the second. The motion passed 2-0-0. Mrs. Harbin indicated she would process the error and release on Tuesday and forward the paperwork to the Tax Commissioners office. The E&R will be available for the Boards signature at the next monthly meeting. Supporting documentation amended to file.

B. There has been no updated budget report received from the Board of Commissioners.

C. Mrs. Harbin informed the Board that Mrs. Ison had received the 2019-2020 budget proposal. She also included a copy of the finalized budget request. Chairman Coffee informed Mrs. Higginbotham that he had met briefly with Mrs. Ison prior to the BOA meeting today and explained the changes in the budget from last year with the most significant edits being the deletion of the part-time position (due to Mrs. Harbin currently having an Appraiser II and Appraiser III on staff), and then the addition of the line item for counsel for the BOA concerning tax matters.

D. Mrs. Harbin gave the Board an update on the Dillingham property off of Highway 208. There were multiple issues concerning this property. The property originally consisted of around 200 acres and tracts have been sold off 1-2 acres at a time for many years. As of 2018 we were taxing it as 33 acres. Upon doing a deeded/drawn acreage query Mrs. Harbin discovered that there was approximately 35 acres in this area that were not being taxed. A title search was performed and each tract that was sold verified, resulting in four parcels remaining consisting of 69.14 acres. The property was also receiving a homestead exemption. Upon receiving a letter for homestead verification, the resident of the home Mr. Johnny Johnson contacted the office. He was informed of the title search performed as well as the results. The conversation with Mr. Johnson provided more details on the parcel. Mr. and Mrs. Dillingham were brother and sister. Both are deceased. Mr. Dillingham passed in 2016 while residing in Michigan. Neither owner had a will and neither estate has been probated. Mrs. Harbin contacted Jennifer Herzog at Hall Booth and Smith to consult on this matter as 33.26 acres of the property is in a Conservation Covenant with both owners deceased and no legal agent. She recommended that the Board breach the current covenant with no penalty following the procedures outlined in OCGA 48-5-7.4 for breaches. Mr. Johnson has been kept abreast of the situation and understands that the property no longer qualifies for homestead exemption or conservation use, and has indicated he would contact an attorney to try and get Administration papers so that he will have the legal authority to execute documents for the property in the future. Mrs. Harbin has added the additional acreage to the digest. The breach of the Conservation covenant will be addressed during item I. (iii.).

E. Mrs. Harbin provided the board with a copy of preliminary numbers in the form of a consolidation sheet for the 2019 digest year, as well as a copy of the 2018 consolidation sheet for comparison. The Board reviewed the spreadsheets.

F. Mrs. Harbin requested authorization to mail the Real and Personal Notices of Assessment with a target date of May 23, 2019, which should allow ample time to complete the PT-61's from previous years that are just being received (see Item 5. (C.)). Mrs. Higginbotham made the motion to approve the mailing of the Assessment Notices for Real and Personal property and Chairman Coffee offered the second. There was no further discussion. The motion passed 2-0-0.

G. Homestead Applications for the digest year 2019 were reviewed and approved as presented by the Chief Appraiser. Mrs. Higginbotham offered the motion to approve and Chairman Coffee second. There was discussion concerning the application for Stanley Parham. Mrs. Harbin explained to the Board that Mr. and Mrs. Parham came to the office earlier today in response to the S5 homestead

verification letter they received, and Mr. Parham advised Mrs. Harbin that while he was 100% disabled it was not yet determined that it was service related. They made an application for an S4 homestead in lieu of the S5 homestead, and Mrs. Harbin informed them, to return anytime during the year once the letter for 100% disability was received from the Department of Veterans affairs and an adjustment would be made to the bill. The motion passed 2-0-0. List of applicants attached.

H. Mrs. Harbin provided the Board with a spreadsheet from Gregg Reese at GMass with the results of the timber review for parcels that sold with a timber value that needed to be extracted from the sale. Email and spreadsheet amended to the minutes.

I. Conservation Use

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

Mrs. Harbin presented the Board with the Conservation applications. Mrs. Higginbotham made a motion to approve the applications and releases as presented to the Board by the Chief Appraiser. Chairman Coffee seconded the motion. There was no further discussion. The motion passed 2-0-0. Mrs. Higginbotham made the motion to breach parcel 007-219-55 as discussed in item 6. (D.). Chairman Coffee seconded the motion. There was no further discussion. The motion carried 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. Mrs. Higginbotham made a motion to approve the applications as presented to the Board by the Chief Appraiser. Chairman Coffee seconded the motion. The motion passed 2-0-0.

K. Chairman Coffee asked Mrs. Harbin to provide a brief update on the appeals process to refresh the Board. Mrs. Harbin provided the Board with a packet on appeals which included OCGA 48-5-311 and briefly reviewed the procedures. Chairman Coffee also informed Mrs. Higginbotham of communications with counsel from Hall Booth and Smith, as well as, the County Manager in regards to the properties damaged by the tornados. Nick Kinsley from Hall Booth and Smith advised Chairman Coffee that in accordance with GA law the Board of Assessors must tax property as it stood on January 1, or the current year and that appeals would have to be handled on a case by case basis.

L. There was no executive session.

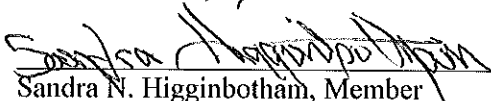
M. Upcoming meeting dates were discussed. The May meeting was tentatively scheduled for May 28, 2019 at 4:30pm. The date June 24, 2019 was discussed for the June meeting (Mrs. Harbin stated she may have a conflict that day and would let the Board know.)

N. A motion was made to adjourn the meeting at 6:40 pm by Mrs. Higginbotham, and Chairman Coffee seconded the motion. There was no further discussion. The motion passed 2-0-0. Board members and Secretary remained until 7:20pm to sign Covenant applications that were approved in items I. and J.

Submitted by Lauren A. Harbin, Secretary

  
Daniel B. Coffee, Chairman

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Leticia A. Cook, Vice-Chair

  
Sandra N. Higginbotham, Member

## 4.29.19

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CUVA Applications

4/29/19

| Parcel  | Owner  | Covenant<br>Type<br>CUVA | New, Renewal,<br>Continuation,<br>Release, Breach | Recommendation |
|---|--|--------------------------|---|----------------|
| 005 01704<br>007 17258 IN<br>007 17258 OUT<br>007 17220 H<br>007 11202<br>007 04702 | Woodall-Wilson Timber Co                       | CUVA                     | REN   | APPROVE        |
| 005 01708 B   | Richard Heindselman                            | CUVA                     | NEW   | APPROVE        |
| 007 05112<br>007 05102<br>007 05108<br>006 27302                                    | William Oxford Trust &<br>Miriam O Elsey Trust | CUVA                     | REN   | APPROVE        |
| 005 01903 02  | Beverly Lee                                    | CUVA                     | NEW   | APPROVE        |
| 005 12011 21  | Jannie Holloway                                | CUVA                     | REN   | APPROVE        |
| 005 14321 01D   | David Moore                                    | CUVA                     | NEW   | APPROVE        |
| 006 27308   | Wright Family 1959 H H<br>Hardin Trust         | CUVA                     | NEW   | APPROVE        |
| 006 27503 A   | Lisa Copeland                                  | CUVA                     | REN   | APPROVE        |
| 006 27503 B   | Althea Davis                                   | CUVA                     | REN   | APPROVE        |
| 006 27503 C   | Leola Orr                                      | CUVA                     | REN   | APPROVE        |
| 007 04507   | Alfreda & Frederick Mitchell                   | CUVA                     | REN   | APPROVE        |
| 007 08309   | Mary Vowell                                    | CUVA                     | REN   | APPROVE        |
| 007 10813   | Robert & Glenda Perkerson                      | CUVA                     | CON   | APPROVE        |
| 007 11219   | RRI Conservation & Farms                       | CUVA                     | CON   | APPROVE        |
| 007 11410   | R C Moore Jr                                   | CUVA                     | REN   | APPROVE        |
| 007 11801   | Big Blue Heron, LLC                            | CUVA                     | CON   | APPROVE        |
| 007 17036   | Campbell Family LLLP                           | CUVA                     | REN   | APPROVE        |
| 007 21336   | Whittney McCarley                              | CUVA                     | NEW   | APPROVE        |
| 007 22135 B05   | Vera Riley                                     | CUVA                     | REN   | APPROVE        |
| 007 22135 B04   | Jessie Riley                                   | CUVA                     | REN   | APPROVE        |
| 007 16212   | Vera Riley Etal                                | CUVA                     | REN   | APPROVE        |
| 007 22135 B06   | Linda Riley                                    | CUVA                     | REN   | APPROVE        |
| 007 22135 B07   | Joyce Biggs                                    | CUVA                     | REN   | APPROVE        |
| 007 22135 B08   | Marilyn Benton                                 | CUVA                     | REN   | APPROVE        |
| 007 22135 B09   | Carrie Lee Riley Bruce                         | CUVA                     | REN   | APPROVE        |
| 007 22927 D   | Woodie Wood Jr                                 | CUVA                     | REN   | APPROVE        |
| 007 23109   | Douglas Aycock                                 | CUVA                     | REN   | APPROVE        |
| 007 23114   | Edwin Aycock                                   | CUVA                     | REN   | APPROVE        |
| 007 17610   | Cline Farm Enterprises                         | CUVA                     | NEW   | REVEIW         |
| 007 21955   | Jessie & Rhuburl Dillingham                    | CUVA                     | BREACH/REL  | APPROVE        |

CUVA Applications

4/29/19

|           |                      |      |         |         |
|-----------|----------------------|------|---------|---------|
| 007 17235 | Barry & Donna Harbin | CUVA | RELEASE | APPROVE |
|           |                      |      |         |         |
|           |                      |      |         |         |
|           |                      |      |         |         |



4/29/19

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