

# TALBOT COUNTY

## Board of Tax Assessors

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88 S. Jefferson Ave.  
PO BOX 487  
Talbotton, GA 31827

### MONTHLY MEETING

June 24, 2019

### TAX OFFICE ANNEX

2:30 pm

### AGENDA

1. Call to Order
2. Approve Agenda, and any additions
3. Approval of Minutes
  - A. May 28, 2019
4. Public Comment
5. Old Business
  - A. Personal Property Audit
  - B. 723 21<sup>st</sup> Place Investments Appeal Update
  - C. FY 2019-2020 Budget
6. New Business
  - A. Error and Releases
  - B. Budget Report
  - C. Homestead Applications for 2020
  - D. Change of Assessment Report
  - E. Current Appeals Report
  - F. March 2019 Tornado Properties Report
  - G. Sales Ratio Study from DOAA for 2018
  - H. Digest Submission Reports
  - I. Preliminary Digest for Personal Property
  - J. Preliminary Digest for Real Property
  - K. Authorization to Forward Digest Files to Tax Commissioner

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L. Conservation Use

- i. Applications
- ii. Releases
- iii. Breach

M. Forest Land Protection Act

- i. Applications
- ii. Releases

N. Members Matters

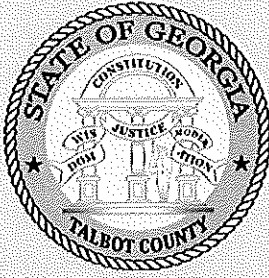
O. Executive Session

- i. Pending Litigation
- ii. Personnel

P. Announcements

- i. Next scheduled monthly meeting is tentatively July \_\_\_\_, 2019.

Q. Adjournment



# TALBOT COUNTY

## Board of Tax Assessors

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48 S. JEFFERSON AVE.  
PO BOX 587  
Tallmont, GA 31527

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

### Board of Assessors Meeting Minutes June 24, 2019

1. The meeting was called to order by Chairman Coffee at 2:30 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. 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 May 28, 2019 minutes as presented. Mrs. Higginbotham seconded the motion. 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 & Deens LLC in regards to the Personal Property Audit. A spreadsheet was presented that includes all accounts being audits and their current status. Mrs. Harbin requested authorization from the Board to mail Notice of Assessment as the audits are completed on any accounts with changes. Mrs. Harbin stated that once the appeal period had ran on each NOA the E&R would be presented to the Board for signatures prior to forwarding it to the Tax Commissioner for billing or refund. Vice-Chair Cook offered the motion. Mrs. Higginbotham seconded. There was no further discussion. The motion passed 2-0-0.  
  
B. 723 21<sup>st</sup> Place Appeal Update - Mrs. Harbin updated the Board on the 723 21<sup>st</sup> Place appeal. Mrs. Harbin confirmed with Jennifer Herzog from Hall, Booth, and Smith that there has been no further action on the motion for attorneys' fees since the last BOA meeting.  
  
C. FY 2019-2020 Budget - Mrs. Harbin informed the Board that she does not have any updated information on the 2019-2020 budget.
6. A. Error and Releases- none  
  
B. Budget Report – The budget report through April 2019 was presented. No overage is expected. The Board members reviewed the accounts, and Mrs. Harbin informed Chairman Coffee that she spoke with Mrs. Ison in regards to the overage and using it towards the capital outlay expenditures proposed for next year, and that Mrs. Ison indicated it would be best to wait.  
  
C. Homestead Applications for the digest year 2020 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. The application for Mr. Epps was discussed as it did not have a matching address on the drivers license. The Board asked Mrs. Harbin to follow up with Mr. Epps about getting the correction made and providing proof prior to April 2020. The motion passed 2-0-0. List of applicants attached.  
  
D. Mrs. Harbin provided the Board of Assessors with a listing of all 30 day Change of Assessment

notices that have been issued since the 45 day notices were mailed on May 6, 2019. No action was required. Report attached to minutes.

E. Mrs. Harbin provided the Board with a list of all accounts currently under appeal. The listing will be made a portion of these minutes.

F. A report on the possible properties that were affected by the March 2019 tornado was given to the Board by Mrs. Harbin. Mrs. Harbin explained that data gathered from the National Weather service was imported into her current GIS data, mapping the path of the tornado, and that from there she was able to select all parcels within a designated radius of the tornado path that may have been affected. This listing will be used to review parcels for changes in the 2020 assessment. A copy of the map and report provided will be included in these minutes.

G. The 2018 sales ratio study for Talbot County was presented to the Board for their information and review. Mrs. Harbin informed the Board that while the 39.18 ratio was within the desired range and will allow a 40% collection on public utilities, the current market trends are such that without a reevaluation in the upcoming digest year the ratio is likely to fall below the 38.00% threshold for full collection of public utilities. The Board requested Mrs. Harbin provide further documentation at the next meeting to support this market change so that they can make the necessary budget requests.

H. A copy of the digest submission report was provided for review. Chairman Coffee indicated that he would be available on July 19 or July 29 for signatures if the Tax Commissioner was ready to submit by that time. No action was taken.

I. A copy of the personal property preliminary digest was presented for review. No action was taken.

J. A copy of the real property preliminary digest was emailed on June 21 due to the size of the document for the Boards review. Consolidation sheets for each district and the entire county was also provided for a summary of the real property digest. Chairman Coffee requested Mrs. Harbin pull her copy of the 2018 numbers. The Board reviewed the 2019 numbers and compared them to the 2018 numbers. It was noted that MV numbers were down significantly. No action was taken.

K. Mrs. Harbin requested authorization to forward the consolidation reports and digest files to the Tax Commissioners office. Vice-Chair Cook made the motion. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0.

L. 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.

M. Forest Land Protection

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

N. Chairman Coffee thanked Vice-Chair Cook for her 22 years of service to the Board of Assessors and Talbot County on behalf of the Board and office staff. The office presented her with a small token of their appreciation as well as cupcakes to enjoy after the meeting. Vice-Chair Cook inquired as to whether a replacement had been found, Mrs. Harbin stated she did not believe anyone has been selected yet. Mrs. Harbin requested that Mrs. Higginbotham call her to review the training schedule that was recently released to get her scheduled for her upcoming course requirements. Chairman Coffee will be attending the GAAO summer conference in Jekyll Island at the end of July, Mrs. Harbin provided him with the necessary tax-exempt paperwork for his hotel stay. Chairman Coffee shared with the Board that

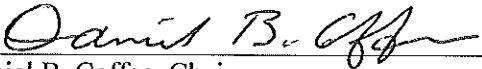
Mrs. Harbin was offered a position at the Department of Revenue Local services division, but that she declined the offer and chose to remain with the County.

O. There was no executive session.

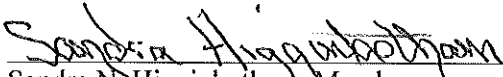
P. Upcoming meeting dates were discussed. The June meeting was tentatively scheduled for July 29, 2019 at 2:00pm.

Q. A motion was made to adjourn the meeting at 4:38 pm by Vice-Chair Cook. Mrs. Higginbotham seconded the motion and there was no further discussion. The motion passed 2-0-0. The Board members stayed until 5:30 enjoying the cupcakes for Mrs. Cooks retirement.

Submitted by Lauren A. Harbin, Secretary

  
Daniel B. Coffee, Chairman

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Leticia A. Cook, Vice-Chair

  
Sandra N. Higginbotham, Member

## 6.24.19

DENY No Action

TALB-15A-11 pending D.L. update.

## CUVA Applications

6/24/19

[illegible]