

TALBOT COUNTY

Board of Tax Assessors

talbotcountyga.com
706.666.2977 phone
706.666.2462 fax

3815 Jefferson Ave.
PO BOX 387
Tallapoosa, GA 30827

MONTHLY MEETING

August 26, 2019

TAX OFFICE ANNEX

2:00 pm

AGENDA

1. Call to Order
2. Approve Agenda, and any additions
3. Approval of Minutes
 - A. July 29, 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. Homestead Applications for 2020
 - i. Mayes (007-211-24) S5 with multiple homes
 - D. Approval to subpoena records for Personal Property Accounts selected in the audit (see list)
 - E. Conservation Use
 - i. Applications
 - ii. Releases
 - iii. Breach
 - F. Forest Land Protection Act
 - i. Applications
 - ii. Releases
 - G. Members Matters



TALBOT COUNTY

Board of Tax Assessors

(0663) 3377 phone
(0663) 3377 fax

315 S. JOHNSON AVE.
TALBOT COUNTY, GA 31527
(0663) 3377 phone
(0663) 3377 fax

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

Board of Assessors Meeting Minutes August 26, 2019

1. The meeting was called to order by Chairman Coffee at 2:07 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, Omer L. McCants and Lauren A. Harbin, Secretary.
2. Chairman Coffee asked to amend the agenda to add a welcome and introduction to office staff for Mr. McCants as item number three which would change all of the following numbers sequentially, and also requested that the digest update be added to Old Business. Mrs. Higginbotham made a motion to approve the agenda as amended. Mr. McCants seconded the motion. There was no further discussion. The motion carried 2-0-0.
3. The office staff was invited into the meeting for introductions to the new Board Member Mr. Omer McCants. Chairman Coffee welcomed Mr. McCants to the Board and thanked him for his willingness to serve. He introduced Janet Stiner and Quentin Leonard to Mr. McCants and briefly explained their respective responsibilities in the day to day workings of the office.
4. Mrs. Higginbotham made a motion to approve the July 29, 2019 minutes as presented. Chairman Coffee seconded the motion. The motion passed 2-0-0.
5. There was no public comment.
6. 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 are included as a portion of the minutes. A motion was made by Mrs. Higginbotham to approve the marine values found in the audits. Mr. McCants seconded the motion. The audit reports for the marine accounts listed in the spreadsheet with an audit report dated on or before August 26, 2019 were reviewed by the Board. The motion passed 2-0-0 with no further discussion. A second motion was made by Mrs. Higginbotham to approve the business values found in the audits. Mr. McCants seconded the motion. The audit reports for the business accounts listed in the spreadsheet with an audit report dated on or before August 26, 2019 were reviewed by the Board. The motion passed 2-0-0 with no further discussion. Ms. Stiner and Mrs. Harbin answered general questions about the personal property audit from the Board. They also explained the details of the audit process to Mr. McCants so that he could gain a better understanding of how things are progressing with the personal property audit.

B. 723 21st Place Appeal Update - Mrs. Harbin updated the Board on the 723 21st Place appeal. Mrs. Harbin stated that there has been no further action on the motion for attorneys' fees since the last BOA meeting.

C. On August 16, 2019 Chairman Coffee signed the digest packet as approved by the Board of Assessors at the July meeting so that the digest could be submitted in a timely fashion to the Ga Department of Revenue by the Tax Commissioners Office. The Tax Commissioners accounting

manager also presented Chairman Coffee with three additional forms on the millage rate for signatures today.

7. 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 – The budget report through June 2019 was presented. There was no overage.

C. Homestead Applications for the digest year 2020 were reviewed and approved as presented by the Chief Appraiser. Mrs. Higginbotham made the motion to approve the applications recommended for approval and Mr. McCants seconded the motion. The application for Mr. Epps was discussed Mr. Leonard followed up with Mr. Epps however, address verification has not yet been received. The motion passed 2-0-0. List of applicants attached.

D. Mrs. Harbin presented the Board of Assessors with a list of accounts to be approved for subpoenas due to noncompliance with the audit process; to be mailed requesting their presence to appear at the September 16, 2019 meeting, or that they supply the requested documentation prior to the meeting. A listing of accounts will be made a portion of these minutes. Mrs. Harbin requested the Boards authorization to mail a letter to subpoena the necessary documents on these accounts to complete the audit process. Mrs. Higginbotham made the motion to authorize the mailing of these letters. Mr. McCants seconded the motion. Chairman Coffee requested that Ms. Stiner send him an email listing of the accounts that were being subpoena in case he was contacted personally in response to the letter being received.

E. There were no Conservation Use applications.

F. There were no Forest Land Protection Act applications.

G. The interactions of the various county offices and their duties in relation to the Tax Assessors Office were explained to Mr. McCants by Chairman Coffee and Mrs. Higginbotham. Mr. McCants was given a very high-level summary orienting him with the mechanics of the Board of Assessors Office.

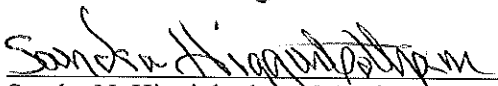
H. There was no executive session.

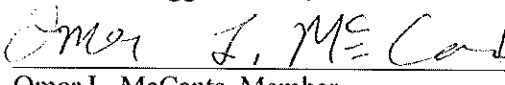
I. Upcoming meeting dates were discussed. The monthly meeting was tentatively scheduled for Tuesday, September 17th at 1:30pm.

N. A motion was made to adjourn the meeting at 4:25 pm by Mrs. Higginbotham. Mr. McCants 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

Homestead Exemption Application
8.26.19

[illegible]