38 South Jefferson Ave. PO BOX 337 Talbotton, GA 31827

MONTHLY MEETING November 5, 2020 TAX OFFICE ANNEX 10:00 am AGENDA



- 1. Call to Order
- 2. Approve Agenda, and any additions
- 3. Old Business
 - A. Sales Ratio Study
 - B. Approve Minutes
 - 1. October 14, 2020
 - C. Personal Property Audit
 - 1. Status Update
 - 2. Audit Reports
- 4. New Business
 - A. Budget Report
 - B. Current Appeals Report & Status Update
 - C. Homestead Social Security Maximum Memo
 - D. Error and Release Approval
 - E. Homestead Applications for 2021
 - F. Conservation Use
 - a. Applications
 - b. Releases
 - c. Breach
 - G. Forest Land Protection Act
 - a. Applications
 - b. Releases
 - c. Breach
 - H. Members Matters
 - I. Chief Appraiser Update
 - J. Announcements
 - i. Next scheduled monthly meeting is tentatively ______,
 - K. Adjournment

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38 South Jefferson Ave. PO BOK 337 Talbotton, GA 31827 Daniel B Coffee, Chairman Sandra N. Higginbotham, Member Omer L. McCants, Member Lauren A. Harbin, Secretary



Board of Assessors Meeting Minutes November 5, 2020 Valuing People and Property

- The meeting was called to order by Chairman Coffee at 10:03 am at the office of the Talbot County Board
 of Tax Assessors via Zoom and live stream on YouTube. A quorum was present via teleconference
 including the following: Daniel B. Coffee, Sandra N. Higginbotham, Omer L. McCants, and Lauren A.
 Harbin, Secretary.
- 2. A motion was made by Mr. McCants to approve the agenda. Vice-Chair Higginbotham seconded the motion. No changes were made. The motion passed.

3.

Old Business

- A. Mrs. Harbin informed the Board she would revisit the sales ratio study in January 2021.
- B. Mrs. Harbin presented the Board with the October minutes. Mr. McCants made a motion to approve the minutes as presented. Vice-Chair Higginbotham seconded the motion. The motion passed 2-0-0.
- C. Mrs. Harbin presented the Board with the audit status report as well as completed audits. The status report and audits conducted will be made a portion of these minutes. The Board reviewed each completed audit. Mr. McCants made a motion to approve the audits as presented. Vice-Chair Higginbotham seconded the motion. Chairman Coffee asked Mrs. Harbin if she felt the audit was progressing adequately to be completed on time. She indicated that at almost 74% complete with 6.5 months remaining she anticipated that it would be completed as proposed. The motion passed 2-0-0.

5. New Business

- A. Mrs. Harbin presented the board with the budget report through August 2020. No concerns were noted.
- B. Mrs. Harbin presented the Board with a report showing the current pending appeals (4). She advised the Board that she had been in contact with the Appeal Administrator and the appeals were certified October 21, 2020. The date for the appeals hearings has been set for November 18,

- 2020. She also informed the Board that the Weyerhaeuser appeals had all been settled pending the approval for 3 applications for FLPA. There was no action on this matter.
- C. A memo from the Department of Revenue concerning the Maximum income (\$75,552) for the elderly homestead in regards to Social Security was presented. Mr. McCants made a motion to set the limit as recommended by the DOR. Vice-Chair Higginbotham seconded the motion. There was brief discussion on the details of the exemption. The motion passed 2-0-0.
- D. The error and releases that were pending were presented for approval, that report will be made a portion of these minutes. Mr. McCants made a motion to approve the changes. Vice-Chair Higginbotham seconded the motion. The motion passed 2-0.
- E. Homesteads pending approval for the 2021 digest year were presented. The report will be made a portion of these minutes. Mr. McCants made the motion to approve the applications for 2021. Vice-Chair Higginbotham seconded the motion. The motion passed 2-0.

F. Conservation

- a.) None
- b.) Mr. McCants made a motion and Vice-Chair Higginbotham seconded the motion to approve the release of the CUVA covenant for parcel 005-157-02. Payment of the breach penalty was made during the meeting. The motion passed 2-0-0.
- c.) None

G. Forest Land Protection Act

- a.) Three application for Forest Land Conservation were presented for Weyerhaeuser covering 5 parcels that were under appeal. The list of these parcels will be made a portion of these minutes. Mr. McCants made a motion to approve the applications as presented. Vice-Chair Higginbotham seconded the motion. Chairman Coffee clarified that parcels under appeal could apply for FLPA and CUVA outside of the normal window. Mrs. Harbin confirmed that was correct. The motion passed 2-0-0.
- b.) None
- c.) None
- H. Mrs. Harbin informed the Board that she and her staff has been working on the Prebill Mobile Home digest and completing the necessary field work. As well as appeal preparation. Chairman Coffee inquired into current COVID procedures which Mrs. Harbin explained.
- I. A tentative date of Thursday December 10, 2020 and Tuesday January 5, 2020 at 10am was set for the next Board of Assessors meetings.
- J. A motion was made by Mr. McCants to adjourn the meeting at 10:41 am. Vice-Chair Higginbotham seconded the motion. The motion carried 2-0-0.

Submitted by Lauren A. Harbin, Secretary

Daniel B. Coffee, Chairman

Omer L. McCants, Member