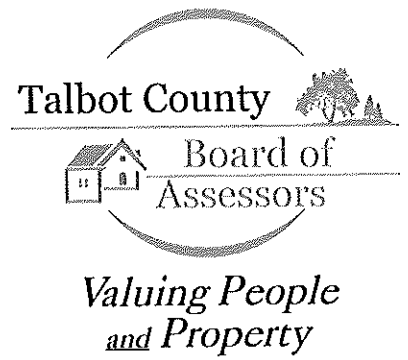


38 South Jefferson Ave.
PO BOX 337
Talbotton, GA 31827

MONTHLY MEETING
September 2, 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. February 3, 2020
 2. February 24, 2020
 3. April 3, 2020
 4. April 17, 2020
 5. May 6, 2020
 6. May 20, 2020
 7. June 24, 2020
 8. July 29, 2020
 - C. Personal Property Audit
 1. Status Update
 2. Audit Reports
4. New Business
 - A. DOR Memo – Deadline Extension
 - B. Budget Report
 - C. Current Appeals Report
 - D. Error and Release Approval
 - E. Homestead Applications for 2020
 - F. Homestead Applications for 2021
 - G. Conservation Use
 - a. Applications
 - b. Releases
 - c. Breach
 - H. Members Matters Phone: 706.665.3377
Fax: 706.665.9158
E-mail: office@talbotgabo.org

I. Chief Appraiser Update

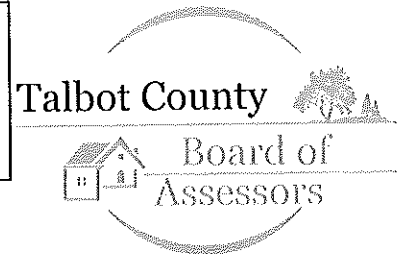
J. Announcements

i. Next scheduled monthly meeting is tentatively _____, 2020.

K. Adjournment

38 South Jefferson Ave.
PO BOX 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
September 2, 2020

1. The meeting was called to order by Chairman Coffee at 10:01 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. Mrs. Harbin asked to amend the agenda to include 4c1 for approval to forward appeals to the appeal administrator. The motion passed.
3. A. Mrs. Harbin informed the Board that there was no indication that the pandemic had impacted sales values for the year 2020. However, she also noted that she would continue to watch sales closely and would be bringing a recommendation to the Board in January in regards to the 2021 values.
B. 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. Mr. McCants noted there seemed to be a typographical error on the bottom line figure for Gilly Development. Mrs. Harbin confirmed there was an error and that it would be corrected. The motion passed 2-0.
4. New Business
 - A. Mrs. Harbin provided the Board with a copy of the memo received from the Department of Revenue extending the deadlines for the year until August 27, 2020. She indicated that the extension resulted in one additional appeal and would affect two homestead applications which would be discussed later in the meeting. It was also noted that a few pages in the digest submission packet would need to be signed reflecting a date of August 28, 2020 or later to meet DOR requirements.
 - B. Mrs. Harbin presented the Board with the year end budget report. The report does not yet reflect the additions to the budget that were approved by the BOC for contract labor and funds have not yet been moved to cover certain line item overages. However, overall the department remained in the black.
 - C. Mrs. Harbin presented the Board with a report showing the current appeals that have been filed as well as the status of those appeals. There was on appeal not showing on the list which came in

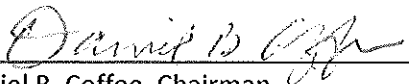
after the NOA deadline but prior to the deadline extension for John Roland, it currently has a 30 day NOA on it with a value in difference of approximately \$5,000 for the taxpayer's assertion.

1. Mr. McCants made a motion to give the Chief Appraiser the authority to forward the appeals to the appeal administrator. Vice-Chair Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0.


- D. The error and releases that have been since the January meeting 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. There was no further discussion. The motion passed 2-0.
- E. Two homesteads that had been approved for 2021 were presented to the Board for approval for the 2020 year due to the deadline extension. These were the only two applications that met the criteria for approval that were received after April 1, 2020. Both were upgrades to S4, and the owners met the age requirements on Jan 1, 2020. Mr. McCants made the motion to approve the applications for 2020. Vice-Chair Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0.
- F. There were no homestead applications for 2021 to present.
- G. A Conservation use application was presented to the Board for Approval. Mrs. Harbin indicated the application was received following an appeal and that all necessary documentation had been received, and that field checks had been conducted. Mr. McCants made a motion to approve the application as presented. Vice-Chair Higginbotham seconded the motion. The motion passed 2-0-0.
- H. During members matters Mr. McCants indicated that his term had expired August 31, 2020, but that the County Manager had been informed he was willing to serve for another year. Mrs. Harbin indicated that this had been discussed with the county manager and that he would be reappointed to the Board by the Commissioners at the October meeting without a lapse. Chairman Coffee asked Mrs. Harbin to follow up and report back. Training was discussed, and Mrs. Harbin indicated that she had received no word on the November CAVEAT but that DOR was only providing virtual training at this time.
- I. Mrs. Harbin informed the Board that things were going smoothly in the office. Field work for the 2021 year has already begun. The drive-thru service implanted for customers in response to the pandemic was still working well. She also stated that additional filing cabinets had been ordered for storage within the office. Also noted, was that Mrs. Cindy Walston from the Tax Commissioners office had resigned her position effective mid September and that Mrs. Bishop would be returning until someone else was hired and trained.

- J. A tentative date of Wednesday October 7, 2020 at 10am was set for the next Board of Assessors meeting.
- K. A motion was made by Mr. McCants to adjourn the meeting at 11:20 am. Vice-Chair Higginbotham seconded the motion. The motion carried 2-0-0.

Submitted by Lauren A. Harbin, Secretary



Daniel B. Coffee, Chairman



Sandra N. Higginbotham, Member



Omer L. McCants, Member