



**Hall County Board of Tax Assessors
Meeting Minutes
Hall County Government Center Building
April 10, 2019
4:00 PM**

- A. MEETING CALLED TO ORDER**
- B. MINUTES FROM MARCH 27, 2019 MEETING**
- C. EXECUTIVE SESSION**
- D. EXEMPT PROPERTY**
- E. NOD'S & RELEASES**
- F. CONSERVATION USE**
- G. 2018 APPEALS**
- H. 2019 TAX DIGEST**
- I. PERSONAL PROPERTY – PRODUCTION STATUS**
- J. FY2020 BUDGET**
- K. POLICY & PROCEDURES**
- L. MARINAS**
- M. ATTORNEY FEES**
- N. APRIL 17TH MEETING**
- O. QUESTIONS OR COMMENTS FROM THE BOARD**
- P. ADJOURN**

Hall County Board of Tax Assessors
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Assessors Present: Ron House, Berlinda Lipscomb and Randy Smith. Seth Seagraves and Ann Hood were absent.

Others Present: Chief Appraiser Steve Watson, Deputy Chief Appraiser Kelly McCormick, Administrative Services Manager Janene Smith with Janene Smith serving as Secretary to the Board of Tax Assessors.

Meeting called to order by Chairman Ron House at 4:00 p.m. in the HR Training Room, 2nd Floor, Hall County Government Center Building, 2875 Browns Bridge Road, Gainesville, GA 30504.

3 of 5 Board members present for the meeting.

1. Approval of Minutes of Last Meeting

Motion to accept and approve the minutes as presented was made by Mr. Smith and Ms. Lipscomb seconded the motion. Vote: 3-0. Approved.

2. Approval/Additions/Deletions to Agenda:

Motion to approve the agenda as presented was made by Mr. House and Ms. Lipscomb seconded the motion. Vote: 3-0. Approved.

3. Executive Session:

- The Board went into Executive Session at 4:02 p.m. to discuss pending litigation.
- The Board reconvened at 4:37 p.m.
- The Board approved dismissing the lawsuit on #8-151-1-6B & 10-50-20.

Motion to approve dismissing the lawsuits on #8-151-1-6B & 10-50-20 was made by Mr. House and Mr. Smith seconded the motion. Vote: 3-0. Approved.

4. Administrative

a. Exempt Application:

- The Board was presented with an exempt application on #10104 000053 in the name of Lanier Village Estates.
- This property is being used as a home for the elderly.

Motion to approve the exempt application on #10-104-000-053 was made by Ms. Lipscomb and Mr. Smith seconded the motion. Vote: 3-0. Approved.

- The Board was presented with an exempt application on #10-144-31X in the name of First Methodist Church.
- This property is used as an outreach program for after school mentoring.

Motion to approve the exempt application on #10-144-31X was made by Ms. Lipscomb and Mr. House seconded the motion. Vote: 3-0. Approved.

b. NOD's & Releases:

- The Board was presented with the current list of NOD's & Releases for Real and Personal Property.
- The Board was presented with the current list of Releases for Motor Vehicles.
- The Board was presented with the current list of Appeal Waivers.

Motion to approve the current list of NOD's & Releases for Real and Personal Property and Motor Vehicles and in the same motion to approve the current list of Appeal Waivers was made by Mr. Smith and Ms. Lipscomb seconded the motion. Vote: 3-0. Approved.

c. Conservation Use:

- The Board was presented with a list of new/renewal covenants that the staff is recommending approval.

Motion to approve the list of staff recommended new/renewal covenants was made by Ms. Lipscomb and Mr. Smith seconded the motion. Vote: 3-0. Approved.

- The Board was presented with a list of mid-year change covenants of staff recommended approvals.

Motion to approve the list of mid-year changes by Mr. Smith and Ms. Lipscomb seconded the motion. Vote: 3-0. Approved.

- The Board was presented with a list of covenants choosing not to renew.

Motion to approve the list of covenants choosing not to renew was made by Mr. House and Mr. Smith seconded the motion. Vote: 3-0. Approved.

- The Board was presented with a list of potential breaches due to the death of the owners.

Motion to approve sending intent to breach letter with no penalty was made by Ms. Lipscomb and Mr. Smith seconded the motion. Vote: 3-0. Approved.

- The Board was shown a potential new form that the staff may use when having to verify income used for qualification.

d. Refund Request:

- The Board was presented with refund request on Personal Property account #316785.
- The owner inadvertently paid taxes on a houseboat in two counties.

Motion to approve the refund on #316785 was made by Mr. House and Mr. Smith seconded the motion. Vote: 3-0. Approved.

5. Real/Personal Property Appraisal

a. 2018 Appeals:

- The Board was given an update on the latest round of BOE hearings.
- The Board was given an update on the latest Settlement Conferences.

b. 2019 Tax Digest:

- The Board was presented with the list of Homesteads taken for 2019.

Motion to approve the list of Homestead Exemptions for 2019 was made by Mr. House and Mr. Smith seconded the motion. Vote: 3-0. Approved.

- Mr. McCormick gave the Board the current sales ratios for 2019.
- The Board was presented the list of Real Property notices to be mailed April 12, 2019.

Motion to approve the list of notices to be mailed was made by Mr. Smith and Ms. Lipscomb seconded the motion. Vote: 3-0. Approved.

c. Personal Property – Production Status:

- Mr. Mott gave the Board an update on the Personal Property returns worked for 2019.

6. Chief Appraisers Report

a. FY2020 Budget:

- Mr. Watson reminded the Board of the date and time of the meeting with the Budget Committee.

b. Policy & Procedure:

- The Board was informed that the staff was still working on updating this.

c. Marinas:

- Mr. Watson informed the Board that there was nothing new to report.

7. Other Business

a. Attorney Fees:

- The Board reviewed the current attorney bill from Stewart, Melvin & Frost.
- The Board reviewed the current attorney bill from Freeman, Mathis & Gary.

c. April 17th Meeting Reschedule:

- The Board agreed to change the April 17th meeting to April 24th to give Personal Property more time to work on their returns.

8. Assessor Comments

- None at this time.

9. Adjourn

- The meeting adjourned at 6:20 p.m.

In order to speak at a board meeting or to get an item on the board's agenda, contact Steve Watson, Chief Appraiser at 770-531-6733.

*****Handouts and documents presented to the Board of Assessors for consideration and that are not included herein are available upon request for review or copied at a nominal cost per copy. For further information, please contact Administrative Services Manager Janene Smith at 770-531-6739 or jasmith4@hallcounty.org.**



Ron House, Chairman



Janene Smith, Recording Secretary