



**Hall County Board of Tax Assessors
Meeting Minutes
Hall County Government Center Building
April 24, 2019
4:00 PM**

- A. MEETING CALLED TO ORDER**
- B. MINUTES FROM APRIL 10, 2019 MEETING**
- C. EXECUTIVE SESSION**
- C. CONSERVATION USE**
- D. MARINAS**
- E. EXEMPT APPLICATIONS**
- F. HOMESTEAD AUDIT**
- G. REFUND REQUEST**
- H. 2018 APPEALS**
- I. 2019 UPDATE**
- J. FY2020 BUDGET PRESENTATION**
- K. POLICY & PROCEDURES**
- L. LLI**
- M. LANIER VILLAGE ESTATES**
- N. GMASS INVOICE**
- O. ATTORNEY FEES**
- P. CAVEAT – MAY 21-23**
- Q. QUESTIONS OR COMMENTS FROM THE BOARD**
- R. ADJOURN**

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

Others Present: Chief Appraiser Steve Watson, Deputy Chief Appraiser Kelly McCormick and 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.

4 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. Hood seconded the motion. Vote: 4-0. Approved.

2. Approval/Additions/Deletions to Agenda: Move Marinas to from of meeting.

Motion to approve the agenda as presented was made by Ms. Lipscomb and Ms. Hood seconded the motion. Vote: 4-0. Approved.

3. Executive Session:

- The Board went into Executive Session at 4:02 p.m. to discuss pending litigation.
- The Board reconvened at 4:30 p.m.

4. Administrative

a. Marinas:

- The staff informed the Board that they were gathering information on how other counties were valuing marinas in their county.
- The staff informed the Board that the notices for the marinas wouldn't be mailed until May 17, 2019.

b. Conservation Use:

- The staff discussed with the Board the wording on the Affidavit of Income Form for Conservation Use applications.
- The Board was presented with a list of new/renewal applications for approval.

Motion to approve the list of new/renewal applications per staff recommendations was made by Mr. Smith and Ms. Hood seconded the motion. Vote: 4-0. Approved.

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

Motion to approve the list of covenant parcels choosing not to renew was made by Mr. House and Ms. Lipscomb seconded the motion. Vote: 4-0. Approved.

- The Board was presented with a list of CUV applications that the staff is recommending denial.

Motion to approve the list of denials based on staff recommendations was made by Ms. Lipscomb and Mr. Smith seconded the motion. Vote: 4-0. Approved.

- The Board was presented with a list of mid-year changes to covenants for approval.

Motion to approve the list of mid-year changes was made by Ms. Lipscomb and Mr. Smith seconded the motion. Vote: 4-0. Approved.

c. Exempt Applications:

- The Board was presented with an exempt application on #15-22C-15A in the name of Sunshine Music House, Inc.
- This organization helps middle school children obtain musical instruments. It will also provide scholarships to students in the band programs at school.

Motion to approve the exempt application on #15-22C-15A was made by Mr. Smith and Ms. Lipscomb seconded the motion. Vote: 4-0. Approved.

- The Board was presented with an exempt application on #8-28-15 in the name of North Georgia Health Systems.
- This property is being used for administrative offices, human resources and medical records.

Motion to deny the exempt application on #8-28-15 was made by Ms. Lipscomb and Mr. Smith seconded the motion. Vote: 4-0. Denial.

- The Board was presented with a list of properties currently owned by North Georgia Health Systems.
- It has been discovered that these properties are not being used within the guidelines for exempt status.

Motion to approve revoking the exempt status on the list of properties owned by North Georgia Health Systems was made by Ms. Hood and Ms. Lipscomb seconded the motion. Vote: 4-0. Approved.

d. Homestead Audit:

- The Board was presented with a list of parcels that were receiving exemptions on more than one residence.
- Per Board policy the taxpayer will be billed for back taxes.

Motion to approve sending bill for back taxes on duplicate homestead was made by Ms. Lipscomb and Ms. Hood seconded the motion. Vote: 4-0. Approved.

e. Refund Request:

- The Board was presented with a refund request on #15-41F-98 in the name of Michael Brock.
- The taxpayer was charged with the incorrect square footage.

Motion to approve sending the refund request on #15-41F-98 to the Board of Commissioners was made by Mr. Smith and Ms. Hood seconded the motion. Vote: 4-0. Approved.

4. Real/Personal Property Appraisal

a. 2018 Appeals:

- The Board was informed of the outcome of the most recent BOE hearings and Settlement Conferences.

b. 2019 Update:

- The staff gave the Board the numbers from Personal Property on their returns.
- The staff informed the Board that they were working on the notices for parcels with Pilot Programs.
- The Board was given the number of appeals entered thus far.

5. Chief Appraisers Report

a. FY2020 Budget:

- Mr. Watson informed the Board how his meeting went with the Budget Committee.

b. Policy & Procedures:

- The Board was informed that the staff was still working on updating the Policy & Procedure manual.

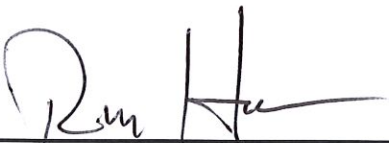
c. LLI:

- The Board was informed that the staff was still gathering information from LLI.

- d. Lanier Village Estates:
 - The Board was informed that the staff was waiting on information from the county attorney.
- 6. Other Business**
 - a. GMASS Invoices:
 - The Board reviewed the current invoice from GMASS.
 - b. Attorney Fees:
 - The Board reviewed the current attorney bill from Freeman, Mathis & Gary.
 - c. CAVEAT:
 - The Board was reminded that the CAVEAT Conference will be next month in Athens, Georgia.
- 7. Assessor Comments**
 - None at this time.
- 8. Adjourn**
 - The meeting adjourned at 6:38 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