



Hall County Board of Tax Assessors  
Meeting Minutes  
Hall County Government Center Building  
January 4, 2023  
4:00 PM

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- A. MEETING CALLED TO ORDER
- B. ELECTION OF CHAIRMAN
- C. MINUTES FROM DECEMBER 14, 2022 MEETING
- D. NOD'S & RELEASES
- E. CONVSERVATION USE
- F. EXEMPT PROPERTY
- G. 2022 TAX DIGEST
- H. 2023 PROJECTS
- I. PERSONAL PROPERTY REPORTING FORMS
- J. PUBLIC UTILITIES
- K. MAREL, INC
- L. POLICY & PROCEDURE
- M. OFFICE CONSTRUCTION UPDATE
- N. COMPENSATION STUDY
- O. EXECUTIVE SESSION
- P. QUESTIONS OR COMMENTS FROM THE BOARD
- Q. ADJOURN

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**Assessors Present:** Eric Jackson, Berlinda Lipscomb, Jennifer Pettitt, Ann Hood and Jim Henderson.

**Others Present:** Chief Appraiser Steve Watson, Deputy Chief Appraiser John Smith and Administrative Services Manager Janene Smith with Janene Smith serving as Secretary to the Board of Tax Assessors. County Attorney, Justin Lawhon.

Meeting called to order by Steve Watson at 4:00 p.m. in the Commission Meeting Room, 2<sup>nd</sup> Floor, Hall County Government Center Building, 2875 Browns Bridge Road, Gainesville, GA 30504.

5 of 5 Board members present for the meeting.

**1. Election of Officers for year 2022 pursuant to GA. 48-5-298(a)**

Motion to re-elect Mr. Jackson as Chairman was made by Ms. Pettitt and Ms. Lipscomb seconded the motion and a motion to elect Ms. Hood Vice-Chairman and Steve Watson as Secretary was made by Ms. Lipscomb and Ms. Pettitt seconded the motion. Vote: 5-0. Approved.

**2. Approval of Minutes of Last Meeting**

Motion to accept and approve the minutes as presented was made by Ms. Lipscomb and Ms. Hood seconded the motion. Vote: 5-0. Approved.

**3. Approval/Additions/Deletions to Agenda: Add 7 e) Marel, Inc.**

Motion to approve the agenda as amended was made by Ms. Hood and Ms. Lipscomb seconded the motion. Vote: 5-0. Approved.

**4. Administrative**

a. NOD's & Releases:

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

Motion to approve current list of NOD's & Releases for Real and Personal Property and in the same motion approve the MV appeals was made by Mr. Henderson and Ms. Hood seconded the motion. Vote: 5-0. Approved.

- The Board was presented with the current list of 30/45 day notices for Personal Property to be mailed.

Motion to approve the mailing of the Personal Property notices was made by Ms. Lipscomb and Ms. Pettitt seconded the motion. Vote: 5-0. Approved.

b. Conservation Use:

- The staff presented the Board with a new covenant application on #12023 000010 wishing to withdraw their application.

Motion to approve the withdraw of the CUVA application on #12023 000010 was made by Ms. Lipscomb and Ms. Hood seconded the motion. Vote: 5-0. Approved.

c. Exempt Property:

- The staff presented the Board with an exempt application on #09124 000051.
- A portion of this property is being used for addiction recovery and a portion is being rented.

Motion to approve exempting 82% and keeping 18% taxable on #09124 000051 for 2023 was made by Mr. Henderson and Ms. Pettitt seconded the motion. Vote: 5-0. Approved.

## **5. Real/Personal Property Appraisal**

### a. 2022 Tax Digest:

- Staff presented the Board with a misc. 45-day notice to be mailed.

Motion to approve the 45-day misc. notice was made by Ms. Pettitt and Ms. Lipscomb seconded the motion. Vote: 5-0. Approved.

- Staff updated the Board on the number of appeals left for 2022.

### b. 2023 Projects:

- Staff informed the Board on some of the items they would be working on for 2023 with Residential and Commercial Properties.

### c. Personal Property Reporting Forms:

- Staff informed the Board that the Personal Property Returns had been sent.

### d. Public Utilities:

- Staff informed the Board that the appeal period had expired for the Public Utilities and they would be mailed to the various municipalities.

### e. MAREL, Inc.:

- Staff discussed with the Board as to their findings concerning the penalty on the Personal Property account for MAREL, Inc.

## **6. Other Business**

### a. Policy & Procedure:

- Staff informed the Board they would be receiving the updated Policy & Procedure manual in the coming weeks.

## **7. Chief Appraisers Report**

### a. Office Construction Update:

- Mr. Watson informed the Board that the office was back in its original location on the first floor following the HVAC renovations.

### b. Compensation Study:

- Mr. Watson informed the Board that the pay study was now complete and he would be meeting with each employee individually letting them know how the changes would affect them.

## **8. Executive Session:**

- The Board went into Executive Session @ 5:02 p.m. to discuss pending litigation.
- The Board reconvened @ 5:27 p.m.

## **9. Assessor Comments**

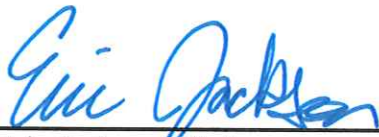
- The Board congratulated Mr. Jackson on being re-elected Chairman and Ms. Hood on being elected Vice Chairman.

## **10. Adjourn**

- The meeting adjourned at 5:28 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](mailto:jasmith4@hallcounty.org).



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Eric Jackson, Chairman



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Janene Smith, Recording Secretary