



Hall County Board of Tax Assessors  
Meeting Minutes  
Hall County Government Center Building  
January 20, 2021  
4:00 p.m.

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- A. MEETING CALLED TO ORDER
- B. MINUTES FROM JANUARY 6, 2021 MEETING
- C. EXECUTIVE SESSION
- D. OPERATIONAL STATUS
- E. ASSESSMENT NOTICES
- F. HOMESTEAD EXEMPTIONS
- G. REFUND REQUESTS
- H. CONSERVATION USE
- I. POLICY/PROCEDURE UPDATE - REFUNDS
- J. 2020 TAX DIGEST
- K. 2021 TAX DIGEST
- L. HALL/JACKSON COUNTY LINE
- M. VIRTUAL MEETINGS
- N. PILOT AGREEMENTS & ECONOMIC INCENTIVES
- O. PUBLIC RELATIONS
- P. FY2022 BUDGET
- Q. QUESTIONS OR COMMENTS FROM THE BOARD
- R. ADJOURN

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**Assessors Present:** Randy Smith, Eric Jackson, Berlinda Lipscomb, Jim Henderson and Jennifer Pettitt.

**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.

Meeting called to order by Chairman Smith at 4:00 p.m. in the Commission 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.

\*\*\*THIS MEETING WAS CONDUCTED LIVE AT THE HCGC\*\*\*

**1. Approval of Minutes of Last Meeting**

Motion to approve the minutes of the last meeting as presented was made by Ms. Pettitt and Mr. Jackson seconded the motion. Vote: 5-0. Approved.

**2. Approval/Additions/Deletions to Agenda: None at this time.**

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

**3. Executive Session**

- The Board went into Executive Session at 4:02 pm to discuss personnel matters.
- The Board reconvened at 4:23 pm.

**4. Operational Status – Server, Network, Applications**

- The staff gave the Board an update on how the day to day operations were progressing since the building was partially should down again.

**5. Administrative**

a. Assessment Notices:

- The Board was presented with a list of 30/45 day notices from Splits/Transfers to be mailed.

Motion to approve the list of notices to be mailed was made by Ms. Pettitt and Ms. Lipscomb seconded the motion. Vote: 5-0. Approved.

b. Homestead Exemption:

- The Board was presented with a list of homesteads that have been added for 2021.

Motion to approve the list of new exemptions was made by Ms. Lipscomb and Mr. Jackson seconded the motion. Vote: 5-0. Approved.

c. Refund Requests:

- The Board was presented with a refund request on #12019A000025 in the name of Hyder.
- This taxpayer applied for the Total School Tax Exemption and it didn't get applied for 2019 & 2020.

Motion to approve the refund request on #12019A000025 was made by Mr. Jackson and Ms. Lipscomb seconded the motion. Vote: 5-0. Approved.

- The Board was presented with a refund request on #08021 001348 in the name of Flamingo.

- The Total School Tax Exemption was not originally approved due to the way the property was titled.

Motion to approved the refund request on #08021 001348 was made by Mr. Jackson and Mr. Henderson seconded the motion. Vote: 5-0. Approved.

d. Conservation Use:

- The Board was presented with a list of covenants requesting early outs that meet the requirements.

Motion to approve the list of early outs was made by Mr. Henderson and Ms. Lipscomb seconded the motion. Vote: 5-0. 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 Ms. Lipscomb and Ms. Pettitt seconded the motion. Vote: 5-0. Approved.

e. Policy/Procedure Update – Refunds:

- The Board was presented with a policy for refunds that needed approving.
- There was some discussion about changing the amount to \$999.99.

Motion to approve the revised refund policy to anything under \$999.99 the staff may approve was made by Ms. Pettitt and Mr. Henderson seconded the motion. Vote: 5-0. Approved.

#### **6. Real/Personal Property Appraisal:**

a. 2020 Tax Digest:

- The Board was given an update on the latest round of Hearing Officer Hearings.

b. 2021 Tax Digest:

- The Board was given the average sales price for homes from 2019 to 2020.
- The Board was given information on the increase in the number Personal Property accounts over the last several years.

#### **7. Other Business:**

a. Hall/Jackson County Line:

- The Board was given an update on how many acres could potentially be affected by the shift in the county line.

b. Virtual Meetings:

- Mr. Watson had not heard back from the county attorney on this issue.

#### **8. Chief Appraisers Report**

a. PILOT Agreements & Economic Incentives:

- Mr. Watson commented on some of the Board members attending the EDC meeting held last week.

b. Public Relations:

- The Board was shown the press release concerning the time line to apply for Homestead Exemptions and Personal Property Returns.

c. FY2022 Budget:

- The Board was informed that the staff would start working on the FY2022 over the next several weeks.

#### **9. Assessor Comment:**

- None at this time.

#### **10. Adjourn**

- Meeting adjourned at 5:48 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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Randy Smith, Chairman



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Janene Smith, Recording Secretary