



Hall County Board of Tax Assessors  
Meeting Minutes  
Hall County Government Center Building  
February 5, 2020  
4:00 PM

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- A. MEETING CALLED TO ORDER
- B. MINUTES FROM JANUARY 22, 2020 MEETING
- C. NOD'S & RELEASES
- D. CONSERVATION USE
- E. HOMESTEAD AUDIT
- F. TRANSFER - NOTICE
- G. 2019 TAX DIGEST
- H. 2020 TAX DIGEST
- I. FY2021 BUDGET
- J. APPRAISER FIELD INSPECTIONS
- K. ATTORNEY FEES
- L. ASSESSOR CERTIFICATION TRAINING
- M. QUESTIONS OR COMMENTS FROM THE BOARD
- N. ADJOURN

**Hall County Board of Tax Assessors**  
**Meeting Minutes**  
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**Assessors Present:** Randy Smith, Berlinda Lipscomb, Seth Seagraves, Eric Jackson and Jim Henderson.

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

Meeting called to order by Steve Watson at 4:00 p.m. in the HR Training 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. Approval of Minutes of Last Meeting**

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

**3. Administrative**

a. 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. Jackson and Mr. Seagraves 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 Mr. Jackson seconded the motion. Vote: 5-0. Approved.

b. Conservation Use:

- The Board was presented with a list of covenant renewals.

Motion to approve staff recommended renewals was made by Mr. Seagraves and Ms. Lipscomb seconded the motion. Vote: 5-0. Approved.

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

Motion to approve list of mid-year change covenants was made by Ms. Lipscomb and Mr. Jackson 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 non-renewals was made by Mr. Jackson and Ms. Lipscomb seconded the motion. Vote: 5-0. Approved.

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

Motion to approve sending intent to breach letter with no penalty was made by Mr. Jackson and Mr. Henderson seconded the motion. Vote: 5-0. Approved.

- The Board was presented with a list of covenants requesting early outs due to meeting age requirements.

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

- The Board was presented with a list of potential breaches due to R/W acquisition.

Motion to send intent to breach letter with no penalty was made by Mr. Seagraves and Ms. Lipscomb seconded the motion. Vote: 5-0. Approved.

- The Board was presented with potential breach on a covenant. The staff and Board discussed possible solutions to fix the issue that may cause the breach. A discussion was had concerning the options received from the Department of Revenue and the County Attorney.

Motion to approve sending intent to breach letter this week after more information is received from the county attorney was made by Mr. Seagraves and Mr. Jackson seconded the motion. Vote: 4-1. Approved. Mr. Henderson voted against.

c. Homestead Audit:

- The Board was presented a parcel, # 08028 000034, that we receiving Total School Tax Exemptions it 2 different counties.

Motion to approve back taxing #08028 000034 for taxes saved per Board policy was made by Ms. Lipscomb and Mr. Jackson seconded the motion. Vote: 5-0. Approved.

d. Transfer – Notice:

- The Board was presented with a parcel that failed to get transferred for 2019.

Motion to approve sending notice on missed transfer was made by Mr. Seagraves and Ms. Lipscomb seconded the motion. Vote: 5-0. Approved.

**4. Real/Personal Property Appraisal**

a. 2019 Tax Digest:

- The Board was given a breakdown of the recent Settlement Conference.

b. 2020 Tax Digest:

- The Board was given a report on work done in preparing for 2020 within each department of the office.

**5. Chief Appraisers Report:**

a. FY2021 Budget:

- The Board was given a copy of last year's budget and informed that the staff would be working on the new budget this month.

b. Appraisal Field Inspections:

- The staff discussed with the Board the safety issue with the appraisers when they are out doing field inspections.

**6. 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.

b. Assessor Certification Training:

- The staff discussed with the Board what classes they need to take and when some are offered in order to stay certified with the Department of Revenue.

**7. Assessor Comments**

- Mr. Jackson informed the Board and staff that he had a customer tell him how helpful and polite the staff had been when he had some questions recently concerning his property.

**8. Adjourn**

- The meeting adjourned at 5:45 p.m.

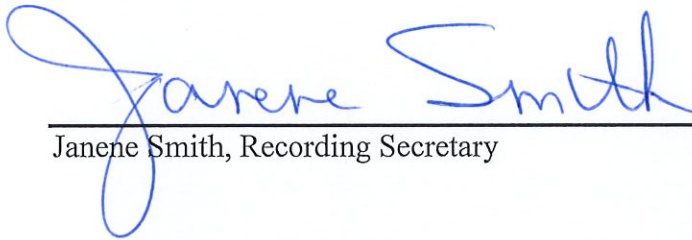
In order to speak at a board meeting or to get an item on the board's agenda, contact Steve Watson, Chief Appraiser at 770-531-6733.

\*\*\*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