



**Hall County Board of Tax Assessors
Meeting Minutes
Hall County Government Center Building
April 7, 2021
4:00 PM**

- A. MEETING CALLED TO ORDER**
- B. MINUTES FROM MARCH 17, 2021 MEETING**
- C. NOD'S & RELEASES**
- D. HOMESTEAD EXEMPTIONS**
- E. CONSERVATION USE**
- F. EXEMPT APPLICATION**
- G. REFUND REQUEST**
- H. 2021 TAX DIGEST**
- I. THE NATIONAL – MIXED USE DEVELOPMENT TAD**
- J. STAFFING**
- K. FY2022 BUDGET**
- L. HALL/JACKSON COUNTY LINE**
- M. QUESTIONS OR COMMENTS FROM THE BOARD**
- N. ADJOURN**

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

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 Randy Smith at 4:00 p.m. in the Commission Meeting 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. Henderson and Mr. Jackson seconded the motion. Vote: 4-0. Approved.

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

Motion to approve the agenda as presented was made by Mr. Henderson and Mr. Jackson seconded the motion. Vote: 4-0. Approved.

3. Administrative

a. NOD's & Releases:

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

Motion to approve the current list of NOD's & Releases was made by Mr. Jackson and Ms. Pettitt seconded the motion. Vote: 4-0. 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 Mr. Jackson and Ms. Pettitt seconded the motion. Vote: 4-0. Approved.

b. Homestead Exemptions:

- The staff presented the Board with the current list of new homestead exemption applications.

Motion to approve the current list of new homestead exemption applications was made by Ms. Pettitt and Mr. Jackson seconded the motion. Vote: 4-0. Approved.

c. Conservation Use:

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

Motion to approve the list of new/renewal covenants was made by Ms. Pettitt and Mr. Jackson seconded the motion. Vote: 4-0. Approved.

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

Motion to approve the list of mid-year change covenants was made by Mr. Henderson and Mr. Jackson seconded the motion. Vote: 4-0. 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 letters with no penalty on potential breaches due to the death of the owner was made by Mr. Henderson and Ms. Pettitt seconded the motion. Vote: 4-0. Approved.

- The Board was presented with a list of covenant breaches.
Motion to approve sending intent to breach letters was made by Mr. Jackson and Ms. Pettitt seconded the motion. Vote: 4-0. Approved.

- The Board was presented with a list of covenants that is withdrawing their application.
Motion to approve the list of covenant withdraws was made by Mr. Henderson and Mr. Jackson 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 covenants choosing not to renew was made by Ms. Pettitt and Mr. Jackson seconded the motion. Vote: 4-0. Approved.

d. Exempt Application:

- The Board was presented with an exempt application on Personal Property account #334216 in the name of Family Promise of Hall County.
- This is for inventory/equipment. The real property associated with this account has already been exempted.

Motion to approve the exempt application on Personal Property Account #334216 was made by Mr. Jackson and Mr. Henderson seconded the motion. Vote: 4-0. Approved.

e. Refund Request:

- The Board was presented with a refund request on Personal Property Account #101848 in the name of March First.
- This account had some of their boats valued on both their business & marine accounts.

Motion to approve the refund request on Personal Property Account #101848 was made by Mr. Jackson and Ms. Pettitt seconded the motion. Vote: 4-0. Approved.

4. Real/Personal Property Appraisal

a. 2021 Tax Digest:

- Stan King, CEO of GMASS, Inc spoke to the Board about how COVID has affected the housing market across the country and here in Georgia.
- Mr. Smith presented the Board with the current ratio studies on different areas of the county.
- Mr. Smith presented the Board with the potential change to the cost tables for 2021.
- Mr. Knight presented the Board with the current sales ratios for Commercial & Industrial Property in the county.
- Mr. Mott updated the Board on the business/marine returns being worked for 2021.

5. Other Business

a. The National – Mixed Use Development TAD:

- Mr. Watson gave the Board an update on the TAD development in downtown Gainesville.

b. Staffing:

- The staff informed the Board that two positions that administration had frozen were now able to be posted.

6. Chief Appraisers Report

a. FY2022 Budget:

- The staff & Board discussed how the Budget presentation went.

b. Hall/Jackson County Line:

- The Board was given an update on the progress of the research being done and would be given more information at the next meeting.

7. Assessor Comments


- None at this time.

8. Adjourn

- The meeting adjourned at 5:53 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.


Randy Smith, Chairman


Janene Smith, Recording Secretary