



Hall County Board of Tax Assessors
Meeting Minutes
Hall County Government Center Building
April 21, 2021
4:00 p.m.

- A. MEETING CALLED TO ORDER
- B. MINUTES FROM APRIL 7, 2021 MEETING
- C. EXECUTIVE SESSION
- D. HOMESTEAD EXEMPTIONS
- E. CONSERVATION USE
- F. EXEMPT APPLICATIONS
- G. 2020 TAX DIGEST
- H. 2021 TAX DIGEST
- I. EDC METING
- J. STAFFING
- K. HALL/JACKSON COUNTY LINE
- L. QUESTIONS OR COMMENTS FROM THE BOARD
- M. ADJOURN

Hall County Board of Tax Assessors
Meeting Minutes
Hall County Government Center Building
April 21, 2021
4:00 p.m.

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 Meeting Room, 2nd 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 Mr. Jackson and Ms. Pettitt seconded the motion. Vote: 5-0. Approved.

2. Approval/Additions/Deletions to Agenda: Add an item under Conservation Use

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

3. Executive Session

- The Board went into Executive Session at 4:03 p.m. to discuss pending litigation.
- The Board reconvened at 5:01 p.m.

4. Administrative

a. Homestead Exemptions:

- The staff presented the Board with a list of new homestead applications for 2021.

Motion to approve the list of new homesteads for 2021 was made by Mr. Henderson and Ms. Pettitt seconded the motion. Vote: 5-0. Approved.

b. Conservation Use:

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

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

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

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

- The Board was presented with a list of staff recommended *denials*.

Motion to approve list of staff recommended *denials* was made by Ms. Lipscomb and Mr. Henderson seconded the motion. Vote: 4-0. Approved. Mr. Jackson abstained.

- 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 Ms. Pettitt and Mr. Jackson seconded the motion. Vote: 5-0. Approved.

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

Motion to approve sending intent to breach letter was made by Mr. Henderson and Mr. Jackson seconded the motion. Vote: 5-0. Approved.

- The Board was presented with a list of covenant applications choosing to withdraw.

Motion to approve the list of covenant application withdraws was made by Mr. Henderson and Ms. Lipscomb seconded the motion. Vote: 5-0. Approved.

- The Board was informed of the status of the Halcyon Partners LP appeal.

5. Real/Personal Property Appraisal:

- a. 2020 Tax Digest:
 - The staff gave the Board an update on the latest round of BOE hearings.
 - The staff gave the Board an update on the latest round of Settlement Conferences.
- b. 2021 Tax Digest:
 - The staff presented the Board with the most recent sales ratios.
 - The staff presented the Board with some types of Commercial Property they were considering making adjustments.
 - The staff presented the Board with the current sales ratios for Commercial & Industrial property in the county.

6. Other Business:

- a. EDC Meeting:
 - The staff and Board discussed the latest updates from the EDC meeting held last week.
- b. Staffing:
 - The staff informed the Board that the two vacant positions that the office have now posted.

7. Chief Appraisers Report

- a. Hall/Jackson County Line:
 - Mr. Watson presented the Board with a report showing which parcels would be affected by the line change and determine which county they should be taxed in for the future.

8. Assessor Comment:

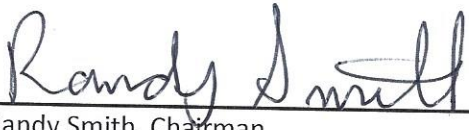
- None at this time.

9. Adjourn


- Meeting adjourned at 6:10 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.

A handwritten signature in cursive script that reads "Randy Smith".

Randy Smith, Chairman

A handwritten signature in cursive script that reads "Janene Smith".

Janene Smith, Recording Secretary