



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

- A. MEETING CALLED TO ORDER**
- B. MINUTES FROM JULY 7, 2021 MEETING**
- C. NOD'S & RELEASES**
- D. CONSERVATION USE**
- E. HOMESTEAD EXEMPTIONS**
- F. 2021 TAX DIGEST**
- G. MANAGERS REPORTS**
- H. GAAO SUMMER CONFERENCE**
- I. IAAO CONFERENCE**
- J. APPRAISAL OUTSOURCING SERVICES**
- K. THE NATIONAL TAD - UPDATE**
- L. COMPENSATION STUDY**
- M. QUESTIONS OR COMMENTS FROM THE BOARD**
- N. ADJOURN**

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Assessors Present: Randy Smith, Berlinda Lipscomb, Eric Jackson, 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.

1. Approval of Minutes of Last Meeting

Motion to accept and approve the minutes as presented was made by Mr. Jackson and Mr. Henderson 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 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 Personal Property waivers and MV appeals was made by Ms. Pettitt and Ms. Lipscomb 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 staff presented the Board with a list of new covenants recommended for approval. Motion to approve the list of new covenants was made by Ms. Lipscomb and Mr. Jackson seconded the motion. Vote: 5-0. Approved.

- The staff presented the Board with a list of covenants meeting early out requirements. Motion to approve sending intent to breach letters with no penalty was made by Mr. Jackson and Ms. Lipscomb seconded the motion. Vote: 5-0. Approved.

- The staff presented the Board 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 Ms. Lipscomb seconded the motion. Vote: 5-0. Approved.

- The staff presented the Board with a list of new covenant applications requesting to withdraw their application.

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

- The staff presented the Board with copies of the renewal letters that will be going out next week for all covenants that will be expiring at the end of this year. This next year will be the largest number of covenants expiring.
- The staff proposed sending a letter to the property owners whose covenants are ending December 31, 2021 and informing the taxpayers that they can start the application process early to renew those covenants. The Board agreed to try it for one year to see how it will work but would like the office to write some kind of policy stipulating what will need to be done by the taxpayer and the staff during this process.

Motion to approve letting the taxpayer come in early and start the renewal process for covenants expiring December 31, 2021. In addition, the Board would like the staff/office to write a policy pertaining to this one year of how this process will work and what will need to be done by the taxpayer and the staff during this process. This motion was made by Mr. Henderson and Ms. Pettitt seconded the motion. Vote: 5-0. Approved.

c. Homestead Exemptions:

- The staff presented the Board with the current list of new Homestead Exemptions for 2022.

Motion to approve the list of new Homestead Exemption Applications was made by Mr. Jackson and Ms. Pettitt seconded the motion. Vote: 5-0. Approved.

4. Real/Personal Property Appraisal

a. 2021 Tax Digest:

- Mr. Smith gave the Board an update on the number of appeals left to work for 2021.
- The staff presented the Board with a list of 30 day notices to be mailed August 6, 2021.

Motion to approve the list of 30-day change notices was made by Ms. Lipscomb and Mr. Jackson seconded the motion. Vote: 5-0. Approved.

- The Board was presented with a list of appeals to be forwarded to the Board of Equalization.

Motion to approve the list of no change appeals forwarded to the Board of Equalization was made by Ms. Pettitt and Ms. Lipscomb seconded the motion. Vote: 5-0. Approved.

- The Board was presented with a list of misc. 45 day notices to be mailed August 6, 2021.

Motion to approve the list of misc. notices was made by Mr. Jackson and Ms. Pettitt seconded the motion. Vote: 5-0. Approved.

- Mr. Watson informed the other Board members that the Chairman had signed all the required documents for the approval of the digest.

5. Other Business

a. Managers Reports:

- All the managers gave the Board a report on what their section of the office was currently working on.

b. GAAO Summer Conference:

- Mr. Watson discussed with the Board how the GAAO summer conference went that he and John Smith attended in July.

c. IAAO Conference:

- Mr. Watson reminded the Board that he and John Smith would be attending the IAAO Conference in Chicago at the end of the month.

d. Appraisal Outsourcing Services:

- Mr. Watson informed the Board that the staff was in the process of reviewing the current bids for the Appraisal Outsourcing Services.

6. Chief Appraisers Report

a. The National TAD - Update:

- Mr. Watson shared with the Board the revised numbers for The National TAD in downtown Gainesville.

b. Compensation Study:

- Mr. Watson discussed with the Board the new Compensation study that the county is doing thru the University of Georgia.

7. Assessor Comments

- Ms. Lipscomb asked about getting info from CAVEAT that was held in May that the Assessors were not able to attend.
- Mr. Jackson asked about a particular appeal for 2021 that he had been made aware of.

8. Adjourn

- The meeting adjourned at 5:35 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