



**Hall County Board of Tax Assessors
Meeting Minutes
Hall County Government Center Building
September 5, 2019
4:00 PM**

- A. MEETING CALLED TO ORDER**
- B. MINUTES FROM AUGUST 21, 2019 MEETING**
- C. INTERN**
- D. NOD'S & RELEASES**
- E. CONSERVATION USE**
- F. REFUND REQUEST**
- G. 2019 TAX DIGEST**
- H. POLICY & PROCEDURES**
- I. EXEMPT PROPERTY**
- J. ATTORNEY FEES**
- K. OCTOBER 2 MEETING**
- L. QUESTIONS OR COMMENTS FROM THE BOARD**
- M. ADJOURN**

**Hall County Board of Tax Assessors
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Assessors Present: Seth Seagraves, Randy Smith, Ann Hood and Eric Jackson. Berlinda Lipscomb was absent.

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

Meeting called to order by Ann Hood - Vice Chair at 4:00 p.m. in the HR Training Room, 2nd Floor, Hall County Government Center Building, 2875 Browns Bridge Road, Gainesville, GA 30504.

4 of 5 Board members present for the meeting.

Attorney Bill Blalock present at meeting.

1. Approval of Minutes of Last Meeting

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

2. Approval/Additions/Deletions to Agenda: Add Intern & Attorney Fees

Motion to approve the agenda as amended was made by Mr. Seagraves and Mr. Smith seconded the motion. Vote: 4-0. Approved.

3. Administrative

a. Intern:

- The Board was introduced to the Intern from Flowery Branch High School that is helping the appraisal staff.

b. 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 list of NOD's & Releases for Real and Personal Property and Motor Vehicles and in the same motion to approve the list of Appeal Waivers was made by Mr. Seagraves and Mr. Jackson seconded the motion. Vote: 4-0. Approved.

- The Board was presented with a list of current Personal Property Notices to be mailed.

Motion to approve the list of Personal Property Notices to be mailed was made by Mr. Seagraves and Mr. Jackson seconded the motion. Vote: 4-0. Approved.

c. Conservation Use:

- The Board was presented with an existing covenant, #08-013-002-041. The owner is wanting to swap some land with an owner not in conservation use. This could potentially cause a breach

Motion to deny the land swap due to potential breach was made by Ms. Hood and Mr. Jackson seconded the motion. Vote: 4-0. Denied.

d. Refund Request:

- The Board was presented with a refund request on #08-139-003-056 in the name of Lucia.
- The owner was charged with the incorrect amount of square footage.

Motion to approve the refund request on #08-139-003-056 was made by Mr. Seagraves and Ms. Hood seconded the motion. Vote: 4-0. Approved.

4. Real/Personal Property Appraisal

a. 2019 Tax Digest:

- The Board was given the number of remaining appeals to be worked for 2019.
- The Board was informed that the next round of BOE hearings would be held later this month.
- The Board was given a printout of the outcomes from the past BOE hearings.
- The Board was presented with the list of 30 day notices to be mailed September 6, 2019.

Motion to approve mailing 30 day notices was made by Mr. Seagraves and Mr. Smith seconded the motion. Vote: 4-0. Approved.

- The Board was presented with the list of 45 day corrective notices to be mailed September 6, 2019.

Motion to approve mailing 45 day corrective notices was made by Mr. Jackson and Mr. Smith seconded the motion. Vote: 4-0. Approved.

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

Motion to approve the list to be forwarded to the Board of Equalization was made by Mr. Seagraves and Mr. Jackson seconded the motion. Vote: 4-0. Approved.

- The Board was presented with a list of appeals that will get mailed a 180-appeal continuation letter on September 11, 2019.

Motion to approve mailing the 180 day letters September 22, 109 was made by Mr. Seagraves and Mr. Smith seconded the motion. Vote: 4-0. Approved.

- The Board was presented with a BOE decision on #01-082-004-005 & 01-082-004-006, that the staff is recommending forwarding to Superior Court.

Motion to approve starting the process of filing the appeals on #01-082-004-005 & 01-082-004-006 to Superior Court.

- The Board was presented with a BOE decision on Personal Property Account, #304145 that the staff is recommending sending to Superior Court.

Motion to approve starting the process of filing the Personal Property appeal on #304145 to Superior Court.

5. Chief Appraisers Report

a. Policy & Procedure:

- The Board discussed working on the Policy & Procedures.

Motion to table working on the Policy & Procedure manual until all Assessors were present was made Ms. Hood and Mr. Smith seconded the motion. Vote: 4-0. Approved.

b. Exempt Property:

- The Board was presented with a list of appeals in the name of Northeast Georgia Health Systems.
- The nature of these appeals is whether or not the properties on the list should or shouldn't be exempt.

Motion to approve the exempt status on #08-028-000-015 and tabling making a decision on the other parcels on the list until all Assessors are present was made by Mr. Seagraves and Ms. Hood seconded the motion. Vote: 4-0. Approved.

6. Other Business

a. Attorney Fees:

- The Board reviewed the current Attorney bill from Stewart, Melvin & Frost.

b. October 2, 2019 Meeting:

- The Board decided to change the October 2, 2019 until October 9, 2019 due to several staff members being away at the WinGap Conference.

7. Assessor Comments

- None at this time.

8. Adjourn

- The meeting adjourned at 5:36 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.**

Ann Hood, Vice Chairman

Janene Smith, Recording Secretary