

BOARD OF ASSESSORS CHATHAM COUNTY, GEORGIA

Members Present: Terry Tolbert - Chairman/Chief Assessor
Thomas Boondry - Vice-Chairman
James A. Gunter – Secretary
Dr. Kathryn Martin – Member
Laura Hegstrom –Member

Others Present: Roderick Conley, Chief Appraiser
Robbin Bowen – Deputy Chief Appraiser
Abda Quillian – Legal Counsel
Stephanie Bridges – Recording Secretary

PERSONNEL RECOGNITION

1. Letters from Taxpayers – Danielle Martin
2. Staff Training – Appraisal Staff
 - Jill Studer – Appraiser I and II
 - Eddie Porter – Appraiser II
 - Daniel Jackson – Appraiser II
 - Lisa Lowrimore – Timber Regulations Workshop
 - Wade Roberts – Timber Regulations Workshop
 - Andrea Butler – Timber Regulations Workshop
 - Umung Patel – Course II: Income Approach to Value
3. United Way – Fundraiser Committee
 - Robbin Bowen, Vernetta Harvey, Ellandria Waldburg, Stacey Francis, Tally Peek, Leanne Riner, Corey Gillenwater, Ben Geidel, Stephanie Bridges (basket)
4. Letter read and Board Member certificate presented to Laura Hegstrom

CITIZENS ITEMS

None

DIVISION MANAGER STAFF REPORTS

APPROVAL OF MINUTES

Mr. Gunter made a motion to **approve** the following with the following change:
Laura Hegstrom should be listed as a member (remove non-voting)

Minutes of the October 17, 2013 Regular Meeting

Dr. Martin seconded. The motion passed with a unanimous vote.

OLD ITEMS

None

CONSENT AGENDA – NEW ITEMS

Dr. Martin made a motion to approve the following:

1. Real and Personal Property Assessment Notices
 - A. Personal Property 45-Day NOAs PY – Submitted for Approval of Recommendation
 - B. Motor Vehicle Appeal Values – Submitted for Approval of Recommendation

Mr. Boondry seconded. The motion passed with a unanimous vote.

Dr. Martin made a motion to approve the following:

2. Real and Personal Property Exemptions
 - A. Personal Property – Submitted for Approval of Recommendation
 - B. Capital Improvement – Submitted for Approval of Recommendation

Mr. Boondry seconded. The motion passed with a unanimous vote.

Mr. Gunter made a motion to approve the following:

3. Certification and Approval of Appeal Waivers to the BOE
 - A. Certification of Appeal Waivers to the BOE
 1. Residential – Submitted for Approval
 2. Commercial – Submitted for Approval
 - B. Approval of Certified Appeal Waivers to the BOE
 1. Residential – Submitted for Approval
 2. Commercial – Submitted for Approval

Mr. Boondry seconded. The motion passed with a unanimous vote.

Dr. Martin made a motion to approve the following:

4. Certifications to the BOE
 - A. Residential – Submitted for Approval
 - B. Exemption Denial – Submitted for Approval
 - C. Motor Vehicles – Submitted for Approval

Mr. Boondry seconded. The motion passed with a unanimous vote.

Mr. Boondry made a motion to approve the following:

5. Notification Letter
 - A. TY 09 – Submitted for Approval
 - B. TY10 – Submitted for Approval
 - C. TY11 – Submitted for Approval
 - D. TY12 – Submitted for Approval
 - E. TY13 – Submitted for Approval

Dr. Martin seconded. The motion passed with a unanimous vote.

Mr. Gunter made a motion to approve the following:

6. Certifications to Superior Court
 - A. Taxpayer – Submitted for Approval

Mr. Boondry seconded. The motion passed with a unanimous vote.

Dr. Martin made a motion to approve the following:

7. Mobile Home Digest
 - Submitted for Approval

Mr. Boondry seconded. The motion passed with a unanimous vote.

REGULAR AGENDA

1. Chief Appraiser Items

- A. Online Appeals
- B. GAAO Commercial Committee Meeting
- C. Department of Revenue 2011 Digest Review
- D. 2011 Digest Staff Review and Recommendations

Discussion was held, Ms. Quillian explained the legal differences between E&R's and a refund request. The first recommendation will be removed.

Mr. Boondry made a motion to approve the following:

- E. Policy Statements:
 1. Personal Property – Freeport (Updated)
 2. Exempt Properties – Audit Selection Criteria (Updated)
 3. Real Property – Removal of Homestead Exemption (Updated)
 4. Real Property - Conservation Use Valuation Assessment (CUVA) (New)
 5. Real Property – Georgia Forest Land Protection Act (FLPA) (New)
 6. Real Property - Standing Timber Value Extraction (New)
 7. Field Inspections (New)

Dr. Martin seconded. The motion passed with a unanimous vote.

2. Board Member Items

Budget FY14 – Mr. Conley mentioned that there will be a budget meeting in December. Mr. Tolbert feels that a BOA member should be present at this meeting.

3. Chairman Items

Executive Session
Board of Equalization Decisions TY13

Mr. Boondry made a motion to move **in to** Executive Session at 9:39 AM to discuss Personnel & Litigation items. Mr. Gunter seconded. The motion passed with a unanimous vote.

Dr. Martin made a motion to move **out of** Executive Session at 10:05 AM. Mr. Gunter seconded. The motion passed with a unanimous vote.

Mr. Boondry made a motion to **approve** the following:

Board of Assessors Appeals to Superior Court:

2-0563-05-055 MIDDLETON, TERESA TY2013

4-0007-02-008A MILLER, ANNE WATERS & NEVIN TY2013

Mr. Gunter seconded. The motion passed with a unanimous vote.

4. Attorney Items

Mr. Boondry made a motion to approve the following:

Proposed Consent Judgments

Mercantile Properties Inc. 2-0863-01-002B

Shelton, Margaret Huckeba 4-0007-20-017

Centerpoint Garden City LLC 6-0883-01-008

Mr. Gunter seconded. The motion passed with a unanimous vote.

5. For Your Information Items

None

ADJOURNMENT

Dr. Martin made a motion to **adjourn** the meeting at 10:08 AM.
Ms. Hegstrom seconded. The motion passed with a unanimous vote.

MOTION TO RECONVENE

Dr. Martin made a motion to reconvene the BOA meeting for the purpose of amending the motion of Board of Assessors Appeals to Superior Court to include the following:

4-0007-03-022 COASTAL ENTERPRISES L P TY 2013

Mr. Gunter seconded. The motion passed with a unanimous vote.

ADJOURNMENT

Dr. Martin made a motion to **adjourn** the meeting at 10:20 AM.
Mr. Boondry seconded. The motion passed with a unanimous vote.

Terry Tolbert, Chairman

James A. Gunter, Secretary