Gilmer County Board of Assessors

Meeting Minutes

NOVEMBER 17, 2022

Gilmer County Courthouse

1 Broad Street, Suite 104, Ellijay, Georgia

Members attending: Bill Logan, Gerald Davis, Tom Porter, Gary Engel, John Williamson.

Staff attending: Theresa Gooch, Chief Appraiser, Lacy Ryan, Deputy Chief Appraiser, Donna Walker, Secretary

Herman Clark, County Attorney Representative

1. CALL TO ORDER: Bill Logan called the meeting to order at 3:00 P.M.

1. APPROVAL OF MINUTES OF OCTOBER 20, 2022: Upon motion of Tom Porter, seconded by Gerald Davis, to accept the minutes as presented. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.
2. ADOPTION OF AGENDA: Upon motion of Tom Porter, seconded by Gary Engel, to approve the agenda as amended and highlighted in yellow/red. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.
3. OLD BUSINESS:
4. 2067-106B – Superior Court Appeal – to be discussed in Executive Session.
5. Higgler/Trammel – Superior Court Appeals – to be discussed in Executive Session.
6. NEW BUSINESS:
7. Expenditure Budget Report – October/2022 BALANCE BUDGET TAO/BOA – Ms. Gooch stated we should be at 83%. The office is at 82% and the board is at 56%. Ms. Gooch requested approval of the soil analysis for CUVA to be paid out of Professional Services in the amount of $2448. Upon motion of Tom Porter, seconded by John Williamson to approve the request. Vote: Yes- Logan/Davis/Porter/Engel/Williamson. Ms. Gooch stated if the board was considering using some of their budget to allow the employees to purchase work attire that they do it this month to make sure it is paid out of the 2022 budget. Upon motion of Bill Logan, seconded by Tom Porter to give each employee $400 to purchase work attire. Vote: Yes- Logan/Davis/Porter/Engel/Williamson. Upon motion of Gary Engel, seconded by Tom Porter to allocate another $3000 to purchase office equipment/supplies. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.
8. Superior Court Appeals – See Spreadsheet – to be discussed in Executive Session.
9. CONSERVATION USE:
10. New/Renew/Continuation/Release/Change of Use – Upon motion of Tom Porter, seconded by Gary Engel to approve the list as presented to send 30-day breach letters. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.
11. HOMESTEAD EXEMPTIONS: Upon motion of Gerald Davis, seconded by John Williamson to approve the list as presented. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.
12. PUBLIC UTILITY NOA: Upon motion of Tom Porter, seconded by Gary Engel to approve the notices as presented. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.
13. ABOS/NADA SCHEDULES: Upon motion of Tom Porter, seconded by Gary Engel to approve the schedules as presented. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.
14. CERTIFY TO THE BOARD OF EQUALIZATION: Upon motion of Gary Engel, seconded by Tom Porter to approve the list as presented. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.
15. REAL PROPERTY CHANGES: E&R’s – Upon motion of Gary Engel, seconded by Gerald Davis, to approve the list as presented. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.(See note below before adjournment regarding parcel 1065H 010)
16. MANUFACTURED HOME CHANGES: None.
17. PERSONAL PROPERTY CHANGES:
18. E&R’s – Upon motion of Gary Engel, seconded by Tom Porter, to approve the list as presented. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.
19. Vehicle Appeals – Upon motion of Gary Engel, seconded by Gerald Davis to approve the list as presented. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.
20. Boat Value Increase for 2023- Ms. Gooch stated this is due to supply/demand and the DOR has seen value increases for the majority of boats.
21. Account 27901 Request for 2022 removal of account – taxpayer submitted letter stating she did not rent in 2022 but had no proof from the online forum where the house was advertised. She received a return and assessment notice and did not respond to either. Upon motion of Tom Porter, seconded by Gary Engel to deny the request. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.
22. CHIEF APPRAISER’S COMMENTS: Ms. Gooch stated the 2022 digest review is complete. She expressed her concerns to the DOR regarding the different review methods of the office vs. the Department of Audits. Ms. Gooch stated she spoke at a Liberty Group function recently and several in attendance were very complimentary of the staff. The final budget meeting of the Board of Commissioners is December 8th so we should know the final budget for the December meeting. Monday the 21st of November will conclude the BOE hearings.
23. CHAIRMAN’S COMMENTS: Mr. Logan stated the staff has done a great job.
24. PUBLIC COMMENTS: None.
25. EXECUTIVE SESSION: Upon motion of Tom Porter, seconded by Bill Logan to suspend the regular meeting at 3:23 and go into Executive Session. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.

Upon motion of Tom Porter, seconded by Gerald Davis to reconvene the regular meeting at 3:47 with the following action being taken:

Upon motion of Tom Porter, seconded by Gerald Davis to approve Ms. Gooch to conduct all settlement conferences as discussed in Executive Session. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.

Upon motion of Mr. Porter seconded by Gary Engel to reopen discussion regarding Public Utilities. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.

Mr. Porter presented a shortened summary of some of the PU values on parcels located in residential neighborhoods. His concern is that these parcels are not being returned and assessed by the DOR at the correct FMV. Mr. Logan agreed that if they are in subdivisions and are non-operating parcels, the values should be higher. Ms. Gooch stated she will reach out to the DOR and request they review all such parcels for 2023.

Ms. Gooch stated an error was on the Real Property E&R list for parcel 1065H 010. Upon motion of Tom Porter seconded by Gary Engel to remove this parcel from the approved list. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.

1. ADJOURNMENT: Upon motion of Tom Porter, seconded by Gary Engel to adjourn the meeting at 4:00 P.M. Vote: Yes- Logan/Davis/Porter/Engel/Williamson.

Minutes accepted on the \_\_\_\_\_\_\_\_\_\_day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2022

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Bill Logan, Chairman Donna Walker, Secretary