Gilmer County Board of Assessors

Meeting Minutes

AUGUST 24, 2023

Gilmer County Courthouse

1 Broad Street, Suite 104, Ellijay, Georgia

Members attending: Bill Logan, Gerald Davis, Gary Engel, John Williamson, Lisa Bradley

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

David Clark: County Attorney

Mike Andrews: Times Courier

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

1. APPROVAL OF MINUTES OF JULY 14, 2023: Upon motion of Gerald Davis, seconded by Gary Engel, to accept the minutes as presented Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
2. ADOPTION OF AGENDA: Upon motion of Gary Engel, seconded by Gerald Davis, to approve the agenda as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
3. OLD BUSINESS:
4. Superior Court Appeal – 3110-018 – Resolved, will be approved under item 15.
5. Superior Court Appeal – 2067-106B – No updates.
6. NEW BUSINESS:
7. Expenditure Budget Report June and July – Should be at 50% for June, 58% for July. The office is at 47% and 56% respectively and the board is at 52% and 59% respectively.
8. Budget line-item adjustment. Upon motion of Gary Engel, seconded by Gerald Davis to move $2,524.10 from salaries to supplies for the media equipment purchase. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
9. CONSERVATION USE:
10. New/Renew/Continuation/Release/Change of Use. – Upon motion of Gerald Davis, seconded by Gary Engel to approve the list as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
11. CUVA Breaches– Upon motion of Gerald Davis, seconded by John Williamson to approve the breaches as presented. Vote: Yes- Logan/Davis/Williamson/Bradley. Abstain: Engel.
12. 2023 PENDING APPEALS
13. 3148-2020A – Upon motion of Gary Engel, seconded by Gerald Davis to forward to the Board of Equalization. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
14. 3078-066 – Upon motion of Gary Engel, seconded by Lisa Bradley to forward to the Board of Equalization. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
15. REJECTED APPEALS – LATE FILING – Upon motion of Lisa Bradley, seconded by Gary Engel to notify taxpayer in writing of the late filing of the appeal. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
16. CERTIFICATIONS TO BOARD OF EQUALIZATION – Upon motion of John Williamson, seconded by Gary Engel to approve the list as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
17. HOMESTEAD EXEMPTIONS – Upon motion of Gary Engel, seconded by Gerald Davis to approve the list as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
18. REVISIONS TO POLICIES
19. BOA Policy #10 Price Schedule Electronic Data & Copies – Upon motion of Gary Engel, seconded by Lisa Bradley to approve the changes as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
20. Non-Disclosure – Upon motion of Gerald Davis, seconded by Bill Logan to remove the word “former employee” from the application form. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley. Ms. Gooch will perform an audit of all non-disclosures currently on file.
21. Senate Bill 215 – Upon motion of Gary Engel, seconded by John Williamson to approve the application form for Senate Bill 215. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
22. DOAA STUDY – Ms. Gooch presented the 2022 DOAA Study. The office did not pass the COD. The Board of Commissioners has filed an appeal with the Department of Audits. Pending the outcome of the appeal, further discussion will take place.
23. 2024 BUDGET WORKSHOP – Ms. Gooch presented the proposed 2024 budget for the board and the office. Mr. Davis requested to change the secretary’s pay per meeting in the board’s budget from $50 to $200 per meeting. Upon motion of Lisa Bradley, seconded by Gary Engel to sign the contract with Everview as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley. Discussion took place regarding a budget request for money to hire an outside firm to perform on-site audits on a sample of businesses. Upon motion of John Williamson to make this request, motion was further amended by Gary Engel that it be for one year only, motion was seconded by Lisa Bradley. Vote: Yes-Engel/Williamson/Bradley. No-Logan/Davis.
24. STAFF APPRECIATION LUNCH – The office will close at 1:30, date to be determined.
25. REAL PROPERTY CHANGES: E&R’s – Upon motion of Gerald Davis, seconded by Gary Engel to approve the list as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
26. MANUFACTURED HOME CHANGES: None.
27. PERSONAL PROPERTY CHANGES:
28. E&R’s – Upon motion of Gerald Davis, seconded by Gary Engel to approve the list as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
29. Vehicle Appeals – Upon motion of Gary Engel, seconded by Gerald Davis to approve the list as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
30. CHIEF APPRAISER’S COMMENTS: Ms. Gooch stated our new media equipment has already been utilized twice.
31. CHAIRMAN’S COMMENTS: None.
32. PUBLIC COMMENTS: None
33. EXECUTIVE SESSION: Upon motion of Gerald Davis, seconded by Gary Engel to suspend the regular meeting at 4:20 for Executive Session. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.

Upon motion of Gary Engel, seconded by Lisa Bradley to reopen the regular meeting at 4:39 with no actions being taken.

1. ADJOURNMENT: Upon motion of Lisa Bradley, seconded by Bill Logan to adjourn the meeting at 4:39 P.M. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.

Minutes accepted on the \_\_\_\_\_\_\_\_\_\_day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023.

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 Bill Logan, Chairman Donna Walker, Secretary