Gilmer County Board of Assessors

Meeting Minutes

SEPTEMBER 19, 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

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 AUGUST 24, 2023: Upon motion of Gary Engel, seconded by Lisa Bradley, to accept the minutes as presented Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
2. ADOPTION OF AGENDA: Ms. Gooch stated changes to the agenda were in yellow. Upon motion of Lisa Bradley, seconded by Gary Engel, to approve the agenda as amended. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
3. EXECUTIVE SESSION\*- Upon motion of Gary Engel, seconded by Lisa Bradley to suspend the regular meeting at 3:01 and go into Executive Session. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.

Upon motion of Lisa Bradley, seconded by Gerald Davis to end Executive Session and resume the regular meeting at 3:56 P.M. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.

Upon motion of John Williamson, seconded by Gary Engel to approve option 3 for salaries as discussed. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.

1. OLD BUSINESS:
2. Superior Court Appeal – 2067 106B – no update.
3. 2024 Budget Workshop – Upon motion of Gerald Davis, seconded by Gary Engel to approve the Board of Assessor’s budget as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley. Before approving the office budget, Mr. Davis wanted to further discuss the line item of requesting money for an outside audit firm to assist with on-site Personal Property audits. This item had been approved at the previous Board of Assessor’s meeting. Upon motion of Gerald Davis, seconded by Bill Logan to remove the item from the budget request. Vote: Yes-Logan/Davis/Engel. No – Williamson/Bradley.
4. DOAA – Ms. Gooch stated she did not have the final decision letter yet but based on the preliminary numbers given, she suggests the board further the appeal to Arbitration. Upon motion of Gary Engel, seconded by Lisa Bradley to further the appeal if necessary. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
5. NEW BUSINESS:
6. Expenditure Budget Report August – Should be at 67%. The office is at 65% and the board is at 61%.
7. Rejected appeals – Upon motion of Gary Engel, seconded by Gerald Davis to notify taxpayer in writing of the late filing of the appeal. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
8. CONSERVATION USE:
9. New/Renew/Continuation/Release/Change of Use. – None.
10. CUVA Breaches– None.
11. Non-Disclosure – Ms. Gooch presented her audit findings for those that have non-disclosure. She also stated that after reading Senate Bill 215 again, it appears this only covers current law enforcement and not former. Last month the request was to remove all former employee categories who have non-disclosure. Upon motion of Gerald Davis, seconded by Gary Engel to remove all from the former employee category except law enforcement. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
12. 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.
13. CERTIFICATION TO HEARING OFFICER
14. Walmart 2067 106B – Upon motion of Gerald Davis, seconded by Lisa Bradley to certify the 2023 appeal to a Hearing Officer. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
15. CERTIFICATIONS TO BOARD OF EQUALIZATION – Upon motion of Gary Engel, seconded by John Williamson to approve the list as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
16. HOMESTEAD EXEMPTIONS – Upon motion of Gary Engel, seconded by Gerald Davis to approve the list as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
17. EXEMPT PARCELS – 3115 031C, 3115 031M, 3115 031F and 3116 002 – Ms. Gooch stated the owner is requesting to be exempt stating property is for public use. She stated the property is not accessible to the public. Ms. Gooch recommends a denial of exemption and forward to the Board of Equalization. Upon motion of Lisa Bradley, seconded by Gerald Davis to approve the recommendation and forward to the Board of Equalization. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
18. BOC BUDGET HEARING 10-4-23 – Ms. Gooch stated this will be an advertised joint special called meeting for the Board of Assessors if they wish to attend.
19. REAL PROPERTY CHANGES: E&R’s – Upon motion of Gary Engel, seconded by John Williamson to approve the list as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
20. MANUFACTURED HOME CHANGES: Upon motion of Gary Engel, seconded by Gerald Davis to approve the list as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
21. PERSONAL PROPERTY CHANGES:
22. E&R’s – None.
23. Vehicle Appeals – None.
24. 2019-2021 Audit Findings – Upon motion of Gerald Davis, seconded by Gary Engel to approve the values as presented. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.
25. CHIEF APPRAISER’S COMMENTS: Ms. Gooch thanked Mr. Engel for hosting the staff appreciation lunch.
26. CHAIRMAN’S COMMENTS: Mr. Logan stated the staff is doing a great job.
27. PUBLIC COMMENTS: None
28. ADJOURNMENT: Upon motion of Gary Engel, seconded by Gerald Davis to adjourn the meeting at 4:56 P.M. Vote: Yes- Logan/Davis/Engel/Williamson/Bradley.

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

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Bill Logan, Chairman Donna Walker, Secretary