

Brooks County Board of Tax Assessors
Meeting Minutes

January 12, 2016

I. Call to order

Dan Graham called to order the regular meeting of the Brooks County Board of Tax Assessors at 9:00 a.m. on January 12, 2016 with all members present. Also in attendance were Pam Jones, Chief Appraiser and Mica Jarvis. Mr. Stalvey led the Board in prayer.

II. Appointments for Chairman, Vice-Chairman, and Secretary to the Board of Assessors for the 2016 Year

Mr. Stalvey made a motion that Dan Graham be appointed as Chairman to the Board for the 2016 year. Dr. Golden seconded the motion. All members in favor. Motion carried.

Dr. Golden made a motion that John Stalvey be appointed as Vice-Chairman to the Board for the 2016 year. Mr. Graham seconded. All members in favor. Motion carried.

Dr. Golden made a motion that Mica Jarvis be appointed as Secretary to the Board for the 2016 year. Mr. Stalvey seconded. All members in favor. Motion carried.

III. Approval of minutes from previous meeting

Assessors reviewed minutes from meeting held December 1, 2015. After review, Dr. Golden made a motion to approve minutes as printed. Mr. Stalvey seconded. All members in favor. Motion carried.

IV. Approval of current agenda

Assessors reviewed proposed agenda for current meeting. After review, Mr. Stalvey made a motion to approve current agenda. Dr. Golden seconded. All members in favor. Motion carried.

V. Old Business

None

VI. Hearings

None

VII. Chief Appraiser's Report

Mrs. Jones informed the assessors that she and Mica Jarvis attended a course on personal property valuation in Jekyll Island and Wayne Waldron attended a WinGap technical course in Dublin in the month of December.

Assessors were also informed that office staff is in the process of checking parcels with new construction and rechecks from 2015.

Personal property returns have been mailed for new boats, aircraft, and all other personal property accounts with a value of over \$3,500. Freeport Exemption applications have also been mailed. Returns will be mailed to new businesses soon.

Assessors reviewed recent sales and timber permit listing.

VIII. New Business

- a) Assessors reviewed revised Notice of Assessment for Georgia Transmission Corp. (see attached). After review, Dr. Golden made a motion to accept revised value. Mr. Stalvey seconded. All members in favor. Motion carried.

Assessors were informed that Bell South Communications is currently appealing their assessment for the 2015 tax year and that CSX's appeal of their 2014 tax year value has been resolved.

Mrs. Jones requested approval of submission of 2015 public utility values to Tax Commissioner and municipalities. After review, Mr. Stalvey made a motion to approve request. Dr. Golden seconded. All members in favor. Motion carried.

- b) Assessors reviewed 2016 Consolidation report for prebill manufactured homes. Mrs. Jones requested permission to submit 2016 Prebill Manufactured Housing Digest to Tax Commissioner. After review, Dr. Golden made a motion to approve Prebill Manufactured Housing Digest and submission to Tax Commissioner. Mr. Stalvey seconded. All members in favor. Motion carried.
- c) Assessors reviewed tax exemption request made by Morven Church of God (Map/Parcel MN4-26). Assessors were informed that the former church building is currently being used as a food bank and clothes closet by the Orchard Church of God. Some church services are still being held at the building. After review,

Mr. Stalvey made a motion to approve tax exemption for the 2015 tax year. Dr. Golden seconded. All members in favor. Motion carried.

- d) Assessors reviewed motor vehicle appeals (see attached). After review, assessors agreed to adjustments as recommended by office staff.
- e) Assessors reviewed parcel combination requests (see attached). After review, Dr. Golden made a motion to approve parcel combination requests. Mr. Stalvey seconded. All members in favor. Motion carried.
- f) Mrs. Jones request approval to adjust base depreciation year for all mobile homes, residential and commercial buildings, and all accessory buildings to 2015. After review, Mr. Stalvey made a motion that request be approved. Dr. Golden seconded. All members in favor. Motion carried.
- g) Assessors reviewed homestead exemption applications (see attached list). After review, Mr. Stalvey made a motion to approve/deny homestead exemption applications as presented. Dr. Golden seconded. All members in favor. Motion carried.

IX. Other Business/Comments

X. Adjournment

There being no further business, Mr. Graham adjourned meeting at 11:07 a.m.