## Board of Equalization Meeting 5:00 pm — September 8, 2011

<u>Attendees:</u> Frankie Gray-Supervisor, Judson Bailey-Chairperson, Ruth Roosenberg-Vice Chairperson, Glenda Osborne, Doug Cleveland, Mitch Skelton, Linda Saxon and Ann Roedler.

Frankie welcomed visitors Jerry Parks Brown, the newest member of the Hart County Board of Equalization, Tom Hardigree and Lee Brinson of Back Talk Live and Vivian Morgan of the Hartwell Sun.

Frankie read the minutes from the last Board of Equalization Meeting held on June 30, 2011.

Frankie shared the following information:

- Explained the reason this meeting was requested by Wayne Patrick, Chief Appraiser BOA Office, to discuss the possibility of running two Board of Equalization boards.
- Both Jerry P. Brown & David Thompson have been sworn in to serve on the Board of Equalization. They will begin serving on hearings after their training in October.
- Nan Hardison is on a leave of absence from the Board of Equalization.
- Fran Uteg declined to reapply for the Board of Equalization.
- Meeting was held on August 25th with Judson Bailey, Ruth Roosenberg, Walter Gordon & Wayne Patrick to discuss tax appeal issues and procedures.
- Since the August 25<sup>th</sup> meeting, an Appeal Waiver & Release Letter has been designed to resolve tax appeals between the BOA and the tax appellant.
- Decision letter from the BOEq has been designed to send to the tax appellant acknowledging receipt of Waiver Letter stating the amount of agreed property value.

Wayne Patrick and Garner Peck, Board of Assessors, joined the meeting at this time. Mr. Patrick discussed the following points:

- Explained the most difficult part of trying to resolve the tax appeals is the communication process.
- BOA Office is now open to discuss property values with property owners filing an appeal.
- He is holding individual meetings with property owners to try to understand and address their issues and concerns with their property values.
- Necessary to have the 2009 corrections to the property values in place before 2010 values released.
- Stated the BOA office is not contacting property owners to come in before their appeal is released to the Board of Equalization; property owners are calling the BOA office requesting a meeting.
- Stressed the BOA office is not asking the Board of Equalization to change their process; but many issues could be corrected in the BOA office (square footage, # of bathrooms, etc).
- · His goal is to have a much better run Board of Assessors Office than in the past.

The water depth factor table was discussed.

- Judson stressed the need to do everything by Georgia code and his concern of the lack of uniformity of appraisals and tax appeals.
- Judson also stated we (the Board of Equalization and the Board of Assessors) all have the same goal but we have never had the occasion in the past where the appeal process was changed in mid-stream.

Discussion ensued regarding the Appeal Waiver & Release Letter process.

Decision was made not to schedule two boards for Board of Equalization Hearings at this time.

The meeting was adjourned at 6:48 p.m.

Respectively submitted, Ann Roedler Secretary-Board of Equalization