

Minutes
Tift County Board of Assessors
March 6, 2014

The Tift County Board of Assessors met on Thursday, March 6, 2014, at 9:00 a.m. in Room 201 of the Charles Kent Administrative Building. All members were present at the meeting; the members are Wade Clark, Chairman, Dr. Jeff Gibbs, and Marianne Hill. Teresa Lupo, Chief Appraiser, serves as Secretary.

Wade Clark called the meeting to order. Marianne Hill made a motion to approve the minutes of the February 2014 meeting, Jeff Gibbs seconded and the motion carries.

Ricky Sellars joined the meeting for mobile home appeals and motor vehicle appeals.

Mobile home T030-030, valued at \$500 due to condition suffered additional damage and is reported to be demolished in the future, the value was reduced to salvage value of \$250 until demolition.

The Board reviewed the motor vehicle appeals. Ricky Sellars left the meeting.

The FLPA index for 2014 is 1.085, Marianne Hill made a motion to approve the use of the index for 2014, seconded by Jeff Gibbs and the motion carries.

The Board of Assessors adopted a policy to accept payment for the recording fee for CUVA, Ag Pref and FLPA applications by check or money order, no cash payments as we do not have a secure location to store cash.

The Board of Assessors approved the “clean up” of a property line on 0051-023 without a breach of the CUVA. An error in the original property line resulted in buildings encroaching on adjoining property.

The Board of Assessors will consider a policy on “Pond Houses” for the purpose of having a clear definition of a pond house for recreational use that would be separated from CUVA property if such a situation is presented to the Board. A clear definition of “residential structure” will be obtained through the building inspection office.

The Board of Assessors accepted the release of the personal property appeal from JBB Enterprises.

Personal Property Verification Review Selection – a group of accounts selected for verification review was approved by the Board of Assessors. The accounts in this group include accounts that have not been audited, or have not made a recent return. A copy of the list is attached to the minutes.

The Board of Assessors reviewed applications for exemption. The Board approved the application for 2014 application for Eagles Wings Judah Worship Center (0060-031). This is used for Church offices.

The Board rejected the application of Tiftarea Community Food Bank, Inc. on the real property located on T032-181 & 181 IN. The application for the real property was rejected because the real estate is not owned by the charitable organization, but is leased from a private individual. Georgia Law OCGA 48-5-41 (d) (1) states the exempt status ... “shall not apply to real estate or buildings which are rented, leased or otherwise used for the primary purpose of securing an income...”.

Teresa Lupo gave the Board a copy of the preliminary ratio study from the Department of Audits. This is a rough draft with all selected sales included; some sales will be eliminated before the final ratio is determined.

Mr. Grady Thompson visited the meeting, and Dr. Jeff Gibbs expressed the appreciation of the Board of Assessors for the work of Jennifer Dorminey Herzog, county attorney. Dr. Gibbs pointed out that Ms. Herzog efforts on behalf of the Board of Assessors to resolve appeals saved the county a large sum of money.

No other business was discussed, the meeting was adjourned.