

Minutes
Tift County Board of Assessors
June 5, 2014

The Tift County Board of Assessors met on Thursday, June 5, 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 May 1 and May 9, 2014 meeting, seconded by Jeff Gibbs and the motion carries.

Exempt applications:

Tift County Hospital Authority T066-110 – approved for 2014

New Life House of Praise Pastorium – approved for 2015 (did not own Jan1 of 2014)

Short Street Church of Christ – T044-114/255 – approved for 2014

The Board of Assessors agree to allow the 2013 appeal on Harbor Pointe LP (0058-055A) to be heard by Hearing Officer rather than arbitration in consideration of a recent court ruling on arbitration. The taxpayer's representative will be notified.

The Board of Assessors reviewed and approved Freeport applications for 2014. A list of the approved applications is attached to the minutes.

The Board of Assessors approved the Conservation Use withdrawal from Randall Moore on 0037-017A. All taxes are current on this property.

The Board of Assessors adopted a policy on derelict mobile homes.

The Board of Assessors reviewed Conservation Use Exemption applications. List of the applications reviewed are attached to the minutes.

The Board of Assessors reviewed motor vehicle appeals for the month of May. A copy of the appeal is attached to the minutes.

Hayward Becton reviewed the real property appeals filed for 2014.

0061-130 – Bassford – accept appraiser’s recommendation (reduction due to topography)

To18- 033A – Botift – accept appraiser’s recommendation (correct ceiling height)

To15-052 – Fed Nat - accept appraiser’s recommendation (physical condition)

0026A-081 – Carr – accept appraiser’s recommendation (physical condition)

0021-060 – Cook – accept appraiser’s recommendation (factor land/shape)

To58-004 – Cordova – accept appraiser’s recommendation (physical condition)

0069B-087 – Eagleton – accept appraiser’s recommendation (physical condition)

0069B-095 – Halstead – no change recommended

0069B-095A – Halstead - no change recommended

0069B-095D – Halstead – accept appraiser recommendation (factor land)

0069B-095F – Halstead – no change recommended

0022-037 – Massey – accept appraiser’s recommendation (physical condition)

0075-044 – Shaw – accept appraiser’s recommendation (physical condition)

To64-084 – Swords – accept appraiser’s recommendation (physical condition)

0036-018 – Thomas – accept appraiser’s recommendation (accessory bldg removed)

To17-009B – Virginia Commons – accept appraiser’s recommendation (bldg/accy)

0047-029 – Yancy – accept appraiser’s recommendation (land topo)

To39-003 – Young – accept appraiser’s recommendation (physical condition)

After reviewing the appeals, Hayward Becton was excused from the meeting.

Other business: Teresa Lupo told the Board of Assessors of a situation concerning the loss of elderly homestead exemption. A property was transferred in 2012 from Mother to Daughter via quitclaim. There was no life estate on the property, the elderly homestead was removed. A corrective deed was issued in 2014. The taxpayer requested a reinstatement of the elderly homestead. Teresa Lupo consulted with the county attorney, Jennifer Herzog. Ms. Herzog

found no legal remedy to the loss of homestead or a legal ability to “date-back” the transfer of the property due to the date of the recording of the corrective deed. The Board of Assessors expressed concern for the taxpayer, but is unable to defy the law. The taxpayer will be notified that the homestead cannot be restored for 2013 and 2014.

Wade Clark, Jeff Gibbs and Teresa Lupo recognized Marianne Hill as she prepares to celebrate her 80th birthday.

No other business was discussed, the meeting adjourned.