

Floyd County Board of Assessors

January 10, 2024

Assessors Meeting Room Old Courthouse

Meeting 9:00 a.m.



PRESENT: Chairman Julie Nunnelly via telephone, Member Peter Jordan, Member Robert Henderson, Chief Appraiser Danny Womack, Personal Property Supervisor/BOA Secretary Lynn McElwee

1. **Welcome** – Chairman Nunnelly called to order the Floyd County Board of Assessors meeting January 10, 2024 at 9:00 a. m.
2. **Invocation** – Chairman Nunnelly asked Chief Appraiser Danny Womack to open the meeting in prayer. Danny Womack opened the meeting in prayer.
3. **Approval of Today's Agenda** – Chairman Nunnelly asked for a motion to approve today's agenda. Member Henderson moved to add an item of new business Item D. Item D will be added under new business approve legislative letter for submission to the Floyd County local legislators. Motion was made by Member Henderson to approve the agenda with the added Item D, seconded by Member Jordan. Chairman Nunnelly asked was there any discussion. There being none. Chairman Nunnelly asked for roll call. Chairman Nunnelly yes. Mr. Jordan yes. Mr. Henderson yes. The motion carried 3-0.
4. **New Business** –
 - a. **Appoint BOA Chairman** - Member Jordan made a nomination to appoint Julie Nunnelly as 2024 Board of Assessors Chairman. Julie Nunnelly accepted the nomination. Chairman Nunnelly asked was there any discussion. Chairman Nunnelly asked for roll call. Chairman Nunnelly yes. Mr. Jordan yes. Mr. Henderson abstained from the vote. The motion carried 2-0.
 - b. **Appoint BOA Vice-Chairman** – Chairman Nunnelly made a nomination to appoint Peter Jordan as 2024 Board of Assessors Vice-Chairman. Peter Jordan accepted the nomination. Chairman Nunnelly asked was there any discussion. Chairman Nunnelly asked for roll call. Chairman Nunnelly yes. Mr. Jordan yes. Mr. Henderson yes. The motion carried 3-0.

- c. **Appoint BOA Secretary** – Chairman Nunnely made a nomination to appoint Lynn McElwee as 2024 Board of Assessors Secretary. Lynn McElwee accepted the nomination. Chairman Nunnely asked was there any discussion. Chairman Nunnely asked for roll call. Chairman Nunnely yes. Mr. Jordan yes. Mr. Henderson yes. The motion carried 3-0.
- d. **Approval of letter to local legislative members** – Member Henderson presented a letter to the Board in regards to requesting a legislative change for the current assessment notices. Letter is asking for it to be a consideration of the upcoming legislature to meet and review the current notice with Board members. Member Henderson made a motion to mail the letter as presented to local legislative members. Member Jordan seconded. Chairman Nunnely thanked Mr. Henderson for his work on this letter and asked was there any further discussion. Chairman Nunnely asked for roll call. Chairman Nunnely yes. Mr. Jordan yes. Mr. Henderson yes. The motion carried 3-0.

5. **Public Participation** – None.

6. **Approval of Minutes** –

- a. Adopt minutes of Caucus from December 12, 2023.
- b. Adopt minutes of Regular Meeting from December 13, 2023
- c. Adopt minutes of Caucus from December 19, 2023 called meeting.
- d. Adopt minutes of Called Meeting from December 19, 2023.

Chairman Nunnely asked for a motion to approve the minutes for the caucus meeting held on December 12, 2023, the regular meeting on December 13, 2023, the caucus held on December 19, 2023 and the called meeting held on December 19, 2023. Member Henderson made a motion to approve the minutes seconded by Member Jordan. Chairman Nunnely asked was there any discussion hearing none she asked for roll call. Chairman Nunnely yes. Mr. Jordan yes. Mr. Henderson yes. The motion carried 3-0.

7. **First Reading** – none

8. **Second Reading** – none

9. **Chief Appraiser's Report** –

- a. **Tax Commissioner Authorization Letter – Returns & Homesteads.**
Chief Appraiser Danny Womack presented the letter from Tax Commissioner Kevin Payne designating the Floyd County Tax Assessors office the responsibility of receiving all tax returns and homestead exemptions for tax year 2024. Letter included. Motion was made by Member Henderson to accept this designation.

Seconded by Member Jordan. Chairman Nunnelly asked was there any discussion hearing none she asked for roll call. Chairman Nunnelly yes. Mr. Jordan yes. Mr. Henderson yes. The motion carried 3-0.

- b. Permission Requested for Chief Appraiser and staff to process returns, homesteads, school tax exemptions, property exemptions, and Freeport exemptions.** – Member Jordan made a motion to grant the permission to the Chief Appraiser and staff. Seconded by Member Henderson. Chairman Nunnelly asked was there any discussion. Member Henderson asked for an explanation as to the necessity of this process. Chief Appraiser Womack explained the reasoning and the requirement for it to be made a matter of record yearly. Chairman Nunnelly hearing no further discussion asked for roll call. Chairman Nunnelly yes. Mr. Jordan yes. Mr. Henderson yes. The motion carried 3-0.

c. Adopt Operating Policies

i. Official Code of Georgia

ii. Appraisal Procedure Manual

iii. Floyd County BOA Procedure Manual

Member Henderson made a motion to adopt the items as official operating policies for the 2024 year with the notation that the Floyd County BOA Procedure Manual is being updated and that adjustments may be warranted, but will be presented to the full Board should changes be recommended. Seconded Member Jordan. Chairman Nunnelly asked was there any further discussion hearing none she asked for roll call. Chairman Nunnelly yes. Mr. Jordan yes. Mr. Henderson yes. The motion carried 3-0.

10. Chairman's Report –

Chairman Nunnelly thanked the department as a whole for their team work, thanked the other board members for their contributions. Thanked Danny for his leadership. Chairman Nunnelly thanked Member Henderson for his work on the work on the Floyd County BOA Procedure Manual.

11. Consent Agenda

- a.** Approve Mobile Home ACO's as attached.
- b.** Approve Personal Property ACO's as attached.
- c.** Approve Real Property ACO's as attached.
- d.** Approve Motor Vehicle Appeals as attached.

- e. Approve approved Conservation Use Applications (CUVA) as attached.
- f. Approve transferred Conservation Use Applications (CUVA) as attached.
- g. Approve breached Conservation Use Applications (CUVA) as attached.
- h. Approve denied Conservation Use Applications (CUVA) as attached.
- i. Approve Exempt Property Application –
 - 1. Tax Exempt Status – Brandon K. Burke Personal Property Account #97383
- j. Approve 2024 Application for Freeport Inventory Exemption listing.

Chairman Nunnelly asked for a motion for the consent agenda as listed from item 10a – 10j to be approved. Member Jordan moved for approval of the consent agenda. Seconded by Member Henderson. Chairman Nunnelly asked was there any discussion hearing none she asked for roll call. Chairman Nunnelly yes. Mr. Jordan yes. Mr. Henderson yes. The motion carried 3-0.

12. Unfinished Business – None

- 13. Adjourn –** Hearing no further business to be discussed. Chairman Nunnelly adjourned the meeting.

Lynn McElwee, Secretary Floyd County Board of Assessors

Adopted February 14, 2024