



MORGAN COUNTY BOARD OF ASSESSORS
P.O. BOX 1297
MADISON GEORGIA 30650
(706)-342-0551 / FAX (706)343-6333
150 E. WASHINGTON ST, STE 130

MONTHLY MEETING MINUTES
January 24, 2024

The Morgan County Board of Assessors Monthly Meeting was called to order by Mr. John Artz; Chairman at 9:00am. Board members in attendance: Mr. John Artz, Mr. Chris Sides, Ms. Nicole Wasendorf, and Mr. Bill Malone. Office staff in attendance: Mr. Robert Bailey; Chief Appraiser, Ms. Julie McCart; Personal/ Real Property Appraiser, Mr. Curtis Lowe; New Hire and Ms. Heather Gardner; Board Secretary.

Guest in Attendance: JoEllen Artz & Jane Phelps

FIRST ORDER OF BUSINESS FOR 2024

Election of Officers:

- Mr. John Artz elected as 2024 Chairman. MOTION to approve by Mr. Bill Malone and Ms. Nicole Wasendorf seconded the MOTION. All in favor.
- Mr. Chris Sides elected as 2024 Vice Chairman. MOTION to approve by Ms. Nicole Wasendorf and Mr. Bill Malone seconded the MOTION. All in favor.
- Ms. Heather Gardner was elected as 2024 Secretary of The Board. MOTION to approve by Ms. Nicole Wasendorf and Mr. Chris Sides seconded the MOTION. All in favor.
- Board Member, Ms. Nicole Wasendorf has been reinstated for a 4 year Term Of Office as a Morgan County Board Of Assessor Member.
- New Appraisal Staff hire, Mr. Clifford Lowe, was introduced to the Board by Chief Appraiser, Mr. Robert Bailey.

December 6, 2023, Minutes: Mr. John Artz requested a MOTION to approve the December 2023 minutes. Mr. Bill Malone MOTIONED to approve the December minutes and Mr. Chris Sides seconded the MOTION. All in favor.



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New Business:

Monthly Production/Activity Report for December 2023 presented to The Board by Chief Appraiser, Mr. Robert Bailey. No Discussion.

End of Year Level of Assessment Breakdown:

- Overall Level of Assessment: 39.13%
- Rual: 39.21%
- Agricultural: 39.01%
- Commercial: 38.01%
- Industrial: 40.94%

Chief Appraiser, Mr. Robert Bailey briefed The Board on Appraisal Staff continuing education schedule. Ms. Juile McCart will be attending an Appeals Process Class in Savannah, Ga in February. Mr. Shane Taylor will be attending a class on Rual Land in Savannah, Ga in February.

Denied refund for 008B-013 for failure to submit the proper tax exemption documents by April 1, 2023, was presented to The Board by Chief Appraiser, Mr. Robert Bailey. Chairman, Mr. John Artz called for a **MOTION** to deny the refund. Ms. Nicole Wasendorf **MOTIONED** to deny the refund and the **MOTION** was seconded by Mr. Bill Malone. All in favor.

008B-013 has now submitted the proper tax exemption documents. A proposal to grant 008B-013 their tax exemption for 2024 and going forth if ownership remains the same as current, was presented to The Board by Chief Appraiser, Mr. Robert Bailey. Chairman, Mr. John Artz called for a **MOTION** to approve the tax exemption. Mr. Chris Sides **MOTIONED** to approve the tax exemption and the **MOTION** was seconded by Mr. Bill Malone. All in favor.

Personal Property Appraiser, Ms. Julie McCart briefed The Board on Personal Property Returns status. An estimate of 1,500 Personal Property Returns were mailed on December 22, 2023.

The current breakdown:

- Freeport: 25
- Aircraft: 22
- Marine: 1,340
- Business: 694



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Homestead Exemptions and Removals taken from April 1, 2023 to December 31, 2023 were presented to The Board by Board Secretary, Ms. Heather Gardner.

CUVA Release Letter, Parcel Simultaneous CUVA Request Form and BOA CUVA Worksheet were all presented and briefed to The Board by Chief Appraiser, Mr. Robert Bailey.

The first round of CUVA/FLPA applications were presented to The Board by Chief Appraiser, Mr. Robert Bailey.

New CUVA Applications approved by The Board:

R04-022, 038-010A, 030-040A, 030-025, 041-007D, 031-103, 031-104, 003-017C, 059-030E, 061-022, 016-011D, 030-063AA, 031-105, 031-106, 031-097, 008-066, 008-066Z.

Chairman, Mr. John Artz called for a **MOTION** to approve the new CUVA applications.

Mr. Bill Malone **MOTIONED** to approve and Ms. Nicole Wasendorf seconded the **MOTION**.

All in favor.

CUVA/FLPA Renewal Applications approved by The Board:

027-013H, 058-026, 050-007, 035-147A, 024-003B, 029-047A, 026-037, 024-003A, 008-024, 003-007B, 023-018, 026-075, 053-002A, 053-048, 029-048, 029-045, 020-052, 020-106, 050-005A, 027-013, 027-015B, 010-035, 005-018, 050-009, 050-009A, 021-046, 021-047A, 033-006A, 064-011A, 009-007A, 010-033, 007-030B, 061-024F, 020-059B, 060-016, 060-015, 050-016, 008-067, 016-058, 008-067D, 055-011, 030-016, 003-031, 044-059.

017-034(FLPA), 019-019(FLPA).

Chairman, Mr. John Artz called for a **MOTION** to approve and renew these CUVA/FLPA applications. Mr. Chris Sides **MOTIONED** to approve and Ms. Nicole Wasendorf seconded the **MOTION**. All in favor.

CUVA Continuation Applications approved by The Board:

059-012A, 061-033A, 012-044C, 064-007C, 013-038, 016-032B, 033-023, 033-024, 030-040, 030-040B, 031-096C, 016-047C, 017-057, 060-042, 002-032, 007-011H, 007-011I, 061-033, 016-032, 027-054, 055-044, 025-056, 016-048F, 009-007J, 024-034, 002-014A, 020-067C, 021-126, 025-060, 015-023C, 059-012, 020-047, 053-042, 039-003B.

Chairman, Mr. John Artz called for a **MOTION** to approve the Continuation of these CUVA applications. Mr. Chris Sides **MOTIONED** to approve and Ms. Nicole Wasendorf seconded the **MOTION**. All in favor.



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Renewal application for 010-034 was denied by The Board for not meeting the land size requirements.

Chairman, Mr. John Artz called for a **MOTION** to deny the renewal of this application. Mr. Chris Sides **MOTIONED** to deny and Ms. Nicole Wasendorf seconded the **MOTION**. All in favor.

Continuation application for 030-030A was denied by The Board and is a possible breach because of a name change.

Chairman, Mr. John Artz called for a **MOTION** to deny the continuation of this application. Mr. Chris Sides **MOTIONED** to deny and Ms. Nicole Wasendorf seconded the **MOTION**. All in favor.

The Board of Assessors held a short work session to look over some revisions to the Tax Assessors Policies and Procedures Manual. This session was held after the monthly meeting was adjourned. Start time was 10:20am. End time was 10:55am

Next scheduled Monthly Meeting: February 28, 2024 @ 10:00am

Motion: Mr. Chris Sides, **MOTIONED** to adjourn the monthly meeting. No discussion was made, and the **MOTION** was seconded by Mr. Bill Malone. Vote: Unanimous, **Motion carried**

Adjournment: 10:17am

Minutes approved _____

Minutes submitted by: Heather Gardner, Board Secretary