

MINUTES
February 4, 2021

Felicia Williams (Chairman) called the meeting to order at 9:00 A.M. Others in attendance were James Puckett (Assessor), Gretchen Quarterman (Assessor), Silas Hrobar (Chief Appraiser), Derek Pinkerton (Real Property Appraiser Supervisor), and LaKassa Baker (Secretary).

Ms. Williams gave the invocation.

Everyone stood for the Pledge of Allegiance.

Minutes from the January 7th and January 26th meetings were sent to the board to review prior to this meeting. Mr. Puckett made a motion to approve the minutes as submitted and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Tom Tinker (Tinker and Associates) met with the board to introduce himself. Mr. Tinker handles the large Industrial and Commercial Accounts in the Personal Property department. He has been working with Lowndes County for several years. Mr. Puckett asked that Mr. Tinker provide the board with a job description so the board will have a better understanding of what exactly he does to the accounts that he works.

Al Deen (Deen's LLC) presented three ACO's for the 2020 digest on Personal Property accounts to the board for the approval:

Janney, Earl H. (Acct. # 3951)
Maurices Incorporated (Acct. # 10078)
Wilkinson Decorative Fabric LLC (Acct. # 9779)

After discussion, Ms. Quarterman made a motion to approve the ACO's and Mr. Puckett seconded the motion. Motion carried. All agreed.

Mr. Deen also informed the board that he and his staff are currently processing 2021 Returns as they come in and they have also been busy answering or returning phone calls with questions about them.

Mike Tanner (Commercial Property Appraiser) discussed a 2019 appeal with **Bemiss Land Holdings (Map & Parcel 0146A-067)** with the board. The appeal was received in 2019, and was entered in the system, but was somehow misplaced and never worked. It was not until the taxpayer filed a 2020 appeal that he realized that there was still an active 2019 appeal. Mr. Hrobar informed the board that if an appeal is not worked within 180 days of receiving it, by Law, it is required to give the taxpayer their asserted value for the year in question. The value of the property was \$11,584,847 for 2019 and the taxpayer's asserted value was \$3,616,349. After discussion, Mr. Puckett made a motion to approve the value for 2019 and Ms. Quarterman seconded the motion. Motion carried. All agreed. Mr. Puckett says that he would like to see the status of all active appeals at each meeting.

Mr. Hrobar presented the 2021 Beginning Ratios to the board for review. These ratios are before any work is done by the field staff for 2021. He wanted the board to see what the numbers looked like before any neighborhood reviews are done for this year.

Mr. Hrobar presented the Rural Land Maintenance Contract for 2021 to the board for approval. After discussion, Mr. Puckett made a motion to approve the Rural Land Maintenance Contract for 2021 and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Mr. Hrobar also presented a three-year contract for Personal Property. Mr. Puckett asked the board to consider a one-year contract instead of three years. He does not want to be tied to a three-year contract until the board has a chance to consider other options. The board agreed. After discussion, Mr. Puckett made a motion to provisionally approve the contract based on it being one year with the option for a one- or two-year extension at the same price. Ms. Quarterman seconded the motion. Motion carried. All agreed.

Mr. Pinkerton presented a 30-day notice value to the board for approval for a 2020 appeal that has been worked by the field staff. Mr. Puckett made a motion to approve the value and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Geannie McMullen (GIS Coordinator) presented a conservation Breach with no penalty to the board due to death for **Herman Dailey Etal (Map & Parcel 0143-125)**. Ms. Quarterman made a motion to approve the Conservation Breach with no penalty and Mr. Puckett seconded the motion. Motion carried. All agreed.

The board was given a list of several other conservation applications for renewal or continuation of the covenant for 2021 that were fully qualified. Mr. Puckett made a motion to approve the Conservation covenants and Ms. Quarterman seconded the motion. Motion carried. All agreed.

The E & R and NOD List for January was presented to the board for approval. After discussion, Mr. Puckett made a motion to approve the list as submitted and Ms. Quarterman seconded the motion. Motion carried. All agreed.

The PT311W (Appeal Withdrawal Forms) for January was presented to the board for approval. After discussion, Mr. Puckett made a motion to approve the list as submitted and Ms. Quarterman seconded the motion. Motion carried. All agreed.

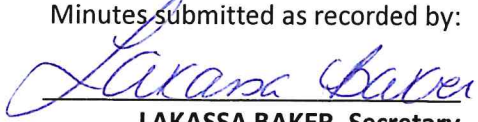
The Board discussed the 2021 Budget.

The Board also discussed the possibility of getting a Facebook Page for the office.

Having no further business to discuss, Ms. Williams called for a motion to adjourn. Ms. Quarterman made a motion to adjourn the meeting and Mr. Puckett seconded the motion. Motion carried. All agreed.

The meeting adjourned at 11:00 A.M.

Minutes submitted as recorded by:


LAKASSA BAKER, Secretary