

**MINUTES**  
**April 1, 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), LaKassa Baker (Secretary), Walter Elliott (County Attorney), and Will Elliott (County Attorney).

Mr. Puckett gave the invocation.

Everyone stood for the Pledge of Allegiance.

Minutes from the March 4<sup>th</sup> and March 15<sup>th</sup> meetings were sent to the board to review prior to the meeting. Ms. Quarterman made a motion to approve the minutes as submitted and Mr. Puckett seconded the motion. Motion carried. All agreed.

Rhett Holmes (IDP Properties) met with the board to discuss the valuing of Low-Income Tax Credit Housing. Mr. Holmes feels that the Board of Assessors are valuing these types of properties Excessively and unfairly. After Mr. Holmes presentation there were no questions, and the board thanked Mr. Holmes for his presentation.

At this time, Ms. Williams called for a motion to go into Executive Session to discuss pending or potential litigation with the County Attorneys. Mr. Puckett made a motion to go into Executive Session and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Executive Session began at 9:25 A.M.

Executive Session ended and the regular meeting reconvened at 9:39 A.M.

Mr. Elliott introduced Bill Culbreath (Member of family of the entities that own properties in pending litigation) and Adonna Smith (Representative for Property owners) who were both at the meeting representing the properties being discussed. He presented the proposed settlements for the following properties:

**19-CV1138 (Map & Parcel 0109B-147C)** for tax year 2018 of \$1,400,000. Mr. Puckett made a motion to approve the value and Ms. Quarterman seconded the motion. Motion carried. All Agreed.

**19-CV1135 (Map & Parcel 0110B-045)** for tax year 2018 for \$1,350,000. Mr. Puckett made a motion to approve the value and Ms. Quarterman seconded the motion. Motion carried. All agreed.

**19-CV1135 (Map & Parcel 0110A-033)** for tax year 2018 for \$2,200,000 and pursuant to code section 48-5-299 (C) this value will apply for 2019 and 2020. Mr. Puckett made a motion to approve the value and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Mr. Hrobar gave the board an update on the Personal Property Department. There was not a representative at the meeting for Deen's LLC at this meeting because they did not have anything for the board to approve at this time, and they are busy processing returns. They sent an update on their progress with processing the 2021 Personal Property returns, and phone calls and emails with taxpayers.

The board was supposed to review Neighborhood Packages, but decided to wait until a Special Called Meeting at a later date to review the packages once they have more time to review them. Chris Hancock (Residential Property Appraiser) presented one of his neighborhood changes to give the board an idea of what will be presented to them later.

**Walker Run (#00550)** – Mr. Hancock recommended to change the neighborhood factor from 1.40 to 1.60 and change the lot value from \$20,000 to \$25,000. This will change the ratio from 0.3412 to .4000, the COD from .0864 to .0757, and the PRD from .9891 to 1.0060. After discussion, Mr. Puckett made a motion to approve the neighborhood adjustment and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Geannie McMullen (GIS Coordinator) presented the 2021 Owner Harvest Timber Table to the board for approval. Mr. Puckett made a motion to approve and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Ms. McMullen also presented the 2021 CUVA/FLPA Land Values for approval. Mr. Puckett made a motion to approve and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Ms. McMullen presented NOD's for **Jennifer & Ryan Stasio (Map & Parcel 0045-001C)** and **The Ingram Family Trust (Map & Parcel 0070-113A)** for 2020. These are CUVA properties and there was a Wingap error for 2020. Due to this error, the taxpayers did not receive a tax bill for 2020 on these properties. The NOD's were to correct the errors and send the taxpayer's a tax bill for 2020. Mr. Puckett made a motion to approve the NOD on these properties and Ms. Quarterman seconded the motion. Motion carried. All agreed. The board asked Ms. McMullen to be sure the taxpayer is notified to explain the error, before the bill is sent. Ms. McMullen later learned that The Stasio's did in fact receive a tax bill for 2020, so the NOD was not necessary for them, but the Ingram Family Trust did not receive a bill.

There were several Applications for New, Renewal, or continuation of the Conservation Covenant. Ms. McMullen says that there were a few under the required 10.00 acres, but they are being used in conjunction with adjacent parcels and all of the applications presented fully qualify for the covenant. Mr. Puckett made a motion to approve the Conservation applications and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Ms. McMullen presented Conservation Breaches with penalty for **Juanita McCant Etal (Map & Parcel 0175-083B)**, **Juanita McCant (Map & Parcel 0175-083C)**, and **Robert L. McMullan (Map & Parcel 0070-143)**. The taxpayers requested to breach these covenants and pay the penalties. After discussion, Mr. Puckett made a motion to approve the Breach of the Conservation Covenants and Ms. Quarterman seconded the motion. Motion carried. All agreed.

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

Ms. Williams informed the board that Carol Duplantis wants to meet with the board to discuss values of the properties in Wood Valley. The board says that they will put him on the schedule for the upcoming Special Called Meeting.

The board will hold a Special Called meeting in the office on April 15<sup>th</sup> at 9:00 A.M. to meet with Mr. Duplantis and to review neighborhood packages that were put together by the field staff.

Mr. Hrobar gave the board an update on the appeal status for 2020 appeals. Mr. Puckett asked the secretary to add the appeals update as an Agenda item for future meetings.

The board discussed the Board of Equalization Appeals.

Ms. Quarterman read the mission statement that she wrote for the office. The other board members agreed with it.

Ms. Quarterman says that the Procedure Manual for the office is a work in progress.

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 11:05 A.M.

Minutes submitted as recorded by:

  
**LAKASSA BAKER, Secretary**