

MINUTES
August 5, 2021

Felicia Williams (Chairman) called the meeting to order at 9:00 A.M. Others in attendance were James Puckett (Assessor), Gretchen Quarterman (Assessor), Lisa Bryant (Chief Appraiser), Sherry Dooley (CAMA Specialist), and LaKassa Baker (Secretary).

Mr. Puckett gave the invocation.

Everyone stood for the Pledge of Allegiance.

Minutes from the July 1st meeting 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.

John Lunsford (Deen's LLC) presented 30-day notices for **Verizon Wireless VAW LLC (Acct. #'s 2013, 8559, 8560, 10042, 10552, 10051, 10314, and 11375)** to the board for approval.

He also presented the following 2020 & 2021 ACO's for approval:

Akins, George M. II (2021) – Acct. # 11633 – Removed Jet ski and corrected model on boat
Hargray of Georgia (2020) – Acct. # 11832 – Processed Return
Hargray Colocation Services (2020) – Acct. # 11833 – Processed Return
Hargray Data Center (2020) – Acct. # 11533 – Processed Return
Packaging Corporation of America (2021)– Acct. # 528 – Removed Disposals Left on in error
Securus Technologies Inc. (2021) – Acct. # 11356 – Correction in value due to being entered wrong
Toyota Industries Commercial Finance Inc. (2020) – Acct. # 10958 – Account Removed in error
Toyota Industries Commercial Finance Inc. (2020) – Acct. # 10954 – Account Removed in error
USRC Valdosta Home Program LLC (2021) – Acct. # 10520 – Removed Warranty & Training from cost
Verizon Wireless VAW (LLC) (2021) – Acct. # 2013 – Late Return
Verizon Wireless VAW (LLC) (2021) – Acct. # 8559 – Late Return
Verizon Wireless VAW (LLC) (2021) – Acct. # 8560 – Late Return
Verizon Wireless VAW (LLC) (2021) – Acct. # 10051 – Late Return
Verizon Wireless VAW (LLC) (2021) – Acct. # 10052 – Late Return
Verizon Wireless VAW (LLC) (2021) – Acct. # 10314 – Late Return
Verizon Wireless VAW (LLC) (2021) – Acct. # 10542 – Late Return
Verizon Wireless VAW (LLC) (2021) – Acct. # 11375 – Late Return
Waitr Inc. (2020) – Acct. # 11830 – Processed Return

Mr. Lunsford informed the board that Personal property has 38 appeals and 6 late returns to process.

After discussion, Ms. Quarterman made a motion to approve all of the personal property matters and Mr. Puckett seconded the motion. Motion carried. All agreed.

Matthew & Deborah Williams (Map & Parcel 0070-082) – met with the board regarding their 2021 appeal on this property. The Williams' filed an appeal this year, and when the property was reviewed for the appeal, it was determined that an override was left on the property in error for several years after a prior BOE Decision. The override was removed during the appeal review and the value increased. The Williams'

does not understand why the value of their property increased by \$53,000 for one year. The board explained that the value did not increase in one year and if the override value was not placed on the property they would have been seeing increases along the way depending on the market. The appraiser for the area and the board both agreed that the value is correct for the property and informed the taxpayer that their 30-day notice was scheduled to be mailed the day of the meeting so they could go ahead and appeal to the Board of Equalization if they would like to. The Williams' went ahead and requested to forward their appeal to the Board of Equalization while they were in the office.

Geannie McMullen (GIS Coordinator) presented several Conservation applications in Lieu of an appeal for 2021 and three Breach of the Conservation Covenant with no penalties to the board for approval. After discussion, Mr. Puckett made a motion to approve all conservation matters and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Ms. McMullen also discussed two parcels in Lake Park (**Pointers Ridge LLC – Map & Parcel 0221C-001A & Register, Robert A. & Irene Trustees – Map & Parcel 0199-197**). The Zoning on these properties changed and their tax district changed to Lake Park. Our office never received the documentation to change these properties. The ordinance was recently sent to Ms. McMullen reflecting that these changes, so she asked for the board's approval to change the zoning and tax district on these parcels. After discussion, Mr. Puckett made a motion to change the zoning and tax district on the referenced parcels and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Ms. Dooley presented E & R's for 2019, 2020, and 2021 for **Georgia Transmission Corp (Map & Parcel 0054D-176)**. This property was changed to a public utility and have been turned in with the Public Utilities for these years. After discussion, Ms. Quarterman made a motion to approve the E & R's to remove this property from the regular tax digest for 2019, 2020, and 2021 and Mr. Puckett seconded the motion. Motion carried. All agreed.

The 30-day notice values to the board for approval. After discussion, Ms. Quarterman made a motion to approve the values and Mr. Puckett seconded the motion. Motion carried. All agreed.

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

The PT311W (Appeal Withdrawal Forms) List for July 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 outstanding appeals report was presented to the board for review.

Mr. Puckett had to leave the meeting at this time.

The board discussed the Veteran's Exemption and when the deadline is to accept the application and their opinion was to apply the exemption at any time; but, asked for someone to get clarification from the Department of Revenue. Ms. Dooley spoke with the DOR after the meeting, and was told that the Veteran's Exemption can be applied at anytime as long as the taxpayer had a regular homestead exemption already. If the taxpayer does not have any type homestead exemption at the time of the application, then the exemption can only be applied during the application window for homestead

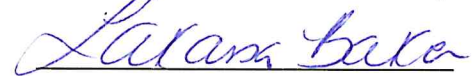
exemption, which is January 1st through April 1st. Also, they do not qualify for the retroactive exemption if they didn't already have a homestead exemption on the property.

Ms. Bryant gave the board an update on the vacant positions in the office.

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

The meeting adjourned at 10:59 A.M.

Minutes submitted as recorded by:



LAKASSA BAKER, Secretary