

**MINUTES**  
**September 2, 2021**

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

Ms. Williams gave the invocation.

Everyone stood for the Pledge of Allegiance.

Minutes from the meetings held August 5<sup>th</sup> and August 24<sup>th</sup> were sent to the board to review prior to the meeting. Mr. Puckett made a motion to approve the minutes as submitted and Ms. Williams seconded the motion. Motion carried. All agreed.

Al Deen (Deen's LLC) discussed **FreshAir LLC (Acct. # 10490)**. There were two airplanes on this account that we sold and is no longer in Lowndes county. There are past due tax bills for 2019 & 2020 owed on these airplanes. The bills have not been paid due to them being sold and moved out of county. Two companies merged and a return was not filed during the merging to notify the office that the airplanes were gone. After discussion with different employees in the company, Mr. Deen learned that the King Air plane was sold and is registered in Delaware and owned by Mau Leasing LLC, but has no other information on the airplane. The Textron (Jet) is in Idaho and the state of Idaho does not assess a personal property tax against airplanes, so they do not have any records to show that taxes were paid there for those years. Ms. Williams recommended that the board does not remove the airplanes from the digest because that would be an obvious clerical error, and it was not an error that they were left on the digest because we were not notified that they were gone. After discussion, Mr. Puckett made a motion to leave both airplanes on the digest for 2019 & 2020 and Mr. Quarterman seconded the motion. Motion carried. All agreed. The account has been deleted for the 2021 digest.

Mr. Deen informed the board that **Grayhawk Leasing LLC (Acct. # 9128)** filed an appeal for 2021, but they have signed an Appeal Waiver form to withdraw that appeal.

Mr. Deen also asked the board to approve a 30-day notices to be mailed for a 2021 appeal in the name of **Farmers Tractor of Lowndes (Acct. # 665)**. The inventory was incorrectly entered from the 2021 Business Personal Property Return, so it was corrected. Ms. Quarterman made a motion to approve the 30-day notice being mailed and Mr. Puckett seconded the motion. Motion carried. All agreed.

Mr. Deen presented the board with a list of Active appeals for Personal property for review.

Ms. Williams along with the board congratulated Ms. Bryant on passing her Appraiser IV exam.

Chris Hancock (Appraiser) presented an appraisal from **Exit 18 Liquors LLC (Map & Parcel 0084A-060)** for their 2021 arbitration appeal. Mr. Hancock recommended that the board reject the appraisal and forward the appeal to arbitration because the appraisal is two years old and was done for the purpose of loan at that time. After discussion of the appraisal, Mr. Puckett made a motion to reject the appraisal and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Geannie McMullen (GIS Coordinator) asked the board to reverse a Breach no penalty that was previously approved for **Lawrence Carter (Map & Parcel 0103-025)**. Mr. Carter initially requested the Breach no penalty on this parcel, but after receiving zoning information and a copy of the survey, it should have been Map & Parcel 0103-032. Ms. McMullen asked the board's approval to put Cuva back on Map & Parcel 0103-025 and remove the Cuva from Map & Parcel 0103-032 for 2021. After discussion, Ms. Quarterman made a motion to approve and Mr. Puckett seconded the motion. Motion carried. All agreed.

The board discussed Board of Equalization decisions on appeals for 2020 for **Budd Commercial Real Estate (Map & Parcels 0111B-082 & 0111B-092)** and **Budd Land Co. (Map & Parcel 0111B-087 & 0111D-145C)**. They made the following changes:

Map & Parcel 0111B-082 from \$500,616 to \$302,222; After discussion, Mr. Puckett made a motion to appeal the decision to Superior Court and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Map & Parcel 0111B-092 from \$340,573 to \$182,814; After discussion, Mr. Puckett made a motion to appeal the decision to Superior Court and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Map & Parcel 0111B-087 from \$255,392 to \$128,865; After discussion, Ms. Quarterman made a motion to appeal the decision to Superior Court and Mr. Puckett seconded the motion. Motion carried. All agreed.

Map & Parcel 0111D-145C from \$680,967 to \$495,444; After discussion, Ms. Quarterman made a motion to appeal the decision to Superior Court and Mr. Puckett seconded the motion. Motion carried. All agreed.

30-day notice values for 2021 appeals were presented to the board for approval. After discussion, Ms. Quarterman made a motion to approve the values and the 30-day notices being mailed and Mr. Puckett seconded the motion. Motion carried. All agreed.

The E & R and NOD List for August was presented to the board for approval. After discussion, 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 August 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.

Ms. Dooley presented the Outstanding Appeals Report to the board for review.

Ms. Bryant informed the board that the department of revenue informed us that Veterans Retroactive exemption should only apply if the veteran already had regular homestead exemption on their property before at the time of the application for the disabled veteran's exemption. The board agreed.

The board discussed the GMASS contract to work the Commercial Department and to train a staff member during the contract period. One of the Commercial Appraisers resigned and the other retired and there is

nobody else on staff that is trained for that department. After discussion, Mr. Puckett made a motion to approve the contract with GMASS and Ms. Quarterman seconded the motion. Motion carried. All agreed.

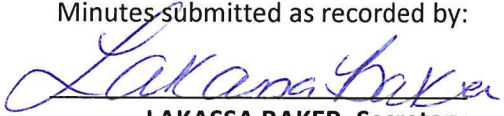
Ms. Williams asked the board what they would like the policy to be for new Exempt Properties. She asked if they would like to continue using the Exempt Property Questionnaire to determine if properties are exempt. She says that if they decide to continue taking the surveys, they need to require those from everyone. After discussion, the board agreed that they should continue using the Questionnaire.

Ms. Williams asked the board to change the date of the October meeting because of the Wingap Conference that will be held October 5-8, 2021. Several will be gone to the conference that week. The board agreed to hold the meeting on October 14<sup>th</sup> instead of the first Thursday (October 7<sup>th</sup>).

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

The meeting adjourned at 11:26 A.M.

Minutes submitted as recorded by:



**LAKASSA BAKER, Secretary**