

# MONTHLY MEETING November 19, 2018 TAX OFFICE ANNEX 3:00 pm AGENDA

- 1. Call to Order
- 2. Approve Agenda, and any additions
- 3. Approval of Minutes
  - A. October 15, 2018
- 4. Public Comment
- 5. Old Business
  - A. Personal Property Audit
  - B. 2018 BOE Appeals Update
  - C. 723 21st Place Investments Appeal Update
- 6. New Business
  - A. Error and Releases
  - B. Budget Report
  - C. Homestead Applications for 2019
  - D. Conservation Use
    - i. Applications
    - ii. Releases
    - iii. Breach
  - E. Forest Land Protection Act
    - i. Applications
    - ii. Releases



- F. Approve Printing of Personal Property Returns
- G. Members Matters
- H. Executive Session
- I. Announcements
  - i. Next scheduled monthly meeting is tentatively \_\_\_\_\_\_ December\_\_\_\_, 2018.
- J. Adjournment



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Daniel B. Coffee, Chairman Jon G. Hale, Jr., Vice-Chairman Leticia A. Cook, Member Lauren A. Harbin, Secretary

> Board of Assessors Meeting Minutes November 19, 2018

- 1. The meeting was called to order by Chairman Coffee at 3:00 pm at the office of the Talbot County Board of Tax Assessors. A quorum was present including the following: Daniel B. Coffee, Leticia A. Cook and Lauren A. Harbin, Secretary.
- 2. The agenda was reviewed and a motion was made by Ms. Cook to approve the agenda as presented. Chairman Coffee seconded the motion. The motion passed 2-0-0.
- 3. Ms. Cook made a motion to approve the minutes from October 15, 2018 as presented. Chairman Coffee seconded the motion. There was no further discussion. The motion passed 2-0-0.
- 4. There was no public comment.

#### 5. Old Business

- A. Mrs. Harbin informed the Board that the Personal Property Audit had been started. Ms. Stiner, and Mrs. Harbin met with Joe Wright from M&W Consulting and reviewed all personal property accounts. Using a random selection process each account was assigned a review year of 2018, 2019, or 2020. Ms. Stiner copied all office files for the accounts and prepared them for the consulting company. There were picked up on November 9, 2018. Accounts selected for the 2018 audit year will be receiving a audit notice soon.
- B. The 2018 Appeal Hearing with the Board of Equalization have been held, and Mrs. Harbin informed the Board that all 2018 appeals have either been heard at the BOE level, or withdrawn.
- C. As of the meeting time no ruling has been handed down on the 723 21st Place Investments Superior Court Appeal.

#### 6. New Business

- A. Error and Releases- The Board of Assessors approved the Error and Releases, as presented by Mrs. Harbin with Ms. Cook making the motion and Chairman Coffee offering the second. Mrs. Harbin gave the Board a brief review of the Error and Releases presented. The motion passed 2-0-0.
- B. Budget Report Mrs. Harbin presented an updated budget through September 30, 2018 as provided from the County Commissioners Office. No action was taken.
- C. Homestead Applications for the future year 2019 were reviewed and approved or denied accordingly. Ms. Cook made the motion to approve the applications and Chairman Coffee seconded the motion. There was no discussion. The motions passed 2-0-0. List of applicants attached.

#### D. Conservation Use

i. Conservation continuations were reviewed by the Board and Ms. Cook made a motion

to approve as presented upon the recommendation of Mrs. Harbin. Chairman Coffee seconded the motion. The motion carried 2-0-0. A listing of the Covenants is attached.

- ii. Releases None
- iii. Breach None

#### E. Forest Land Protection-

i. FLPA continuation for Rigdon Farms was reviewed by the Board and Ms. Cook made a motion to approve as presented upon the recommendation of Mrs. Harbin. Chairman Coffee seconded the motion. The motion carried 2-0-0.

Mrs. Harbin presented the Board with the application for FLPA that was submitted by 723 21<sup>st</sup> Place Investments in conjunction with the appeal to Superior Court. This application was considered untimely filed due to it being received several months after the 30 days Notice of Intent to breach. Chairman Coffee offered a motion to recognize the failure to settle at the settlement conference on June 25, 2018 as a denial of the FLPA application. Ms. Cook seconded the motion. There was no further discussion. The motion passed 2-0-0.

A listing of the Covenants is attached.

- ii. Releases- None
- F. Upon the recommendation of Mrs. Harbin Ms. Cook made a motion to approve the printing of Personal Property Returns. Chairman Coffee seconded the motion. There was no further discussion. The motion passed 2-0-0.
- G. Chairman Coffee discussed with Ms. Cook the pamphlet that he received at Short Course concerning the calculation of Assessors Hours and the Assessors term cycle. Chairman Coffee also updated the Board on several of the new House Bills that recently passed and asked Mrs. Harbin to please keep them abreast of upcoming changes. Chairman Coffee also acknowledged the resignation of Jon Hale, Jr. from the Board of Assessors effective Dec 31, 2018, and noted that he was very appreciative of his service. Ms. Cook concurred.
- H. There was no executive session.
- I. Due to travel for the holidays a telephone conference will be held on December 19, 2018 to approve the Mobile Home digest, with Mrs. Harbin emailing the Board members the documents to review on the prior Monday. The January 2019 meeting is tentatively scheduled for January 3, 2019 at 4:00pm.
- J. A motion was made to adjourn the meeting at 4:16 pm by Ms. Cook and Chairman Coffee seconded the motion and there was no further discussion. The motion passed 2-0-0.

Submitted by Lauren A. Harbin, Secretary

Daniel B. Coffee, Chairman

Jon G. Hale, Jr. Vice-Chairman

eticia A. Gook Member

# Homestead Exemption Application 11.19.18

Parcel	Owner	Exemption	Recommendation
005 12806	Raymond & Kathleen Boord	S3	APPROVE
005 12806 A	Dolores Boord	S4	APPROVE
007 16606 C	Harold & Teresa Parks	SI	APPROVE
005 12029	Larry Mallory	S4	APPROVE
007 21501 20	George & Patricia Bullard	S4	APPROVE
005 14704	Hattie Ajayi	S4	APPROVE
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## **CUVA/FLPA Applications**

## 11/19/18

Parcel	Owner	Covenant Type CUVA/F LPA	New, Renewal, Continuation	Recommendation
005 12028	Roland Blanding III	CUVA	С	APPROVE
007 16606 C	Harold & Ariail Parks	CUVA	С	APPROVE
007 11614	R C Moore	CUVA	C	APPROVE
007 11206	Dixie Lee Farms	CUVA	С	APPROVE
005 12026	Michael Buckner	CUVA	C	APPROVE
005 02107	William Hanson	CUVA	С	APPROVE
005 02133 A	Richard & Sandra Kirspel	CUVA	C	APPROVE
005 11211 B	Heather & James Ingram	CUVA	С	APPROVE
007 16611	Charles Browne	CUVA	C	APPROVE
007 08320 A	Lynn Leverett	CUVA	С	APPROVE
005 11211	William Russell	CUVA	C	APPROVE
007 15810 C	Brian & Randy & Larry Underwood	CUVA	С	APPROVE
007 05110	W A Freise & Sons	CUVA	С	APPROVE
005 15504	Rigdon Farms LLC	FLPA	С	APPROVE
007 17235	723 21 <sup>ST</sup> Place Investments	FLPA	Roll-Up	Denied 7-25- 18/untimely filed
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