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## MONTHLY MEETING

July 29, 2019

### TAX OFFICE ANNEX

2:00 pm

### AGENDA

1. Call to Order
2. Approve Agenda, and any additions
3. Approval of Minutes
  - A. June 24, 2019 minutes
4. Public Comment
5. Old Business
  - A. Personal Property Audit
  - B. 723 21<sup>st</sup> Place Investments Appeal Update
  - C. FY 2019-2020 Budget
6. New Business
  - A. Error and Releases
  - B. Budget Report
  - C. Homestead Applications for 2020
  - D. Change of Assessment Report
  - E. Current Appeals Report
  - F. Digest Submission Reports
  - G. Certification of Returned Mail to Probate Judge and Posting
  - H. Authorization to forward appeals to Appeal Administrator
  - I. Conservation Use
    - i. Applications
    - ii. Releases
    - iii. Breach

J. Forest Land Protection Act

i. Applications

ii. Releases

K. Members Matters

L. Executive Session

i. Pending Litigation

ii. Personnel

M. Announcements

i. Next scheduled monthly meeting is tentatively August \_\_\_\_, 2019.

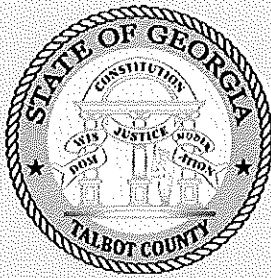
N. Adjournment

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Daniel B. Coffee, Chairman

Sandra N. Higginbotham, Member

Lauren A. Harbin, Chief Appraiser



# TALBOT COUNTY

## Board of Tax Assessors

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Daniel B. Coffee, Chairman  
Sandra N. Higginbotham, Member  
Lauren A. Harbin, Secretary

### Board of Assessors Meeting Minutes July 29, 2019

1. The meeting was called to order by Chairman Coffee at 2:03 pm at the office of the Talbot County Board of Tax Assessors. A quorum was present including the following: Daniel B. Coffee, Sandra N. Higginbotham and Lauren A. Harbin, Secretary.
2. Mrs. Higginbotham made a motion to approve the agenda as presented. Chairman Coffee seconded the motion. There was no further discussion. The motion carried 2-0-0.
3. Mrs. Higginbotham made a motion to approve the June 24, 2019 minutes as presented. Chairman Coffee seconded the motion. The motion passed 2-0-0.
4. There was no public comment. However, Mrs. Harbin did present a letter to Chairman Coffee from Mrs. Newbill. Mrs. Harbin had responded to the letter on July 9, 2019. Chairman Coffee stated the response was sufficient, and informed Mrs. Harbin to continue to open any mail addressed to Board members so that any matters could be handled expediently.
5. A. Personal Property Update- Mrs. Harbin provided the Board with an update from M&W Consulting & Deen's LLC in regards to the Personal Property Audit. Spreadsheets were presented for Marine and Business accounts. These spreadsheets are included as a portion of the minutes. A motion was made by Mrs. Higginbotham to approve the marine values found in the audits. Chairman Coffee seconded the motion. The audit reports for the marine accounts listed in the spreadsheet with an audit report dated on or before July 29, 2019 were reviewed by the Board. The motion passed 2-0-0 with no further discussion. A second motion was made by Mrs. Higginbotham to approve the business values found in the audits. Chairman Coffee seconded the motion. The audit reports for the business accounts listed in the spreadsheet with an audit report dated on or before July 29, 2019 were reviewed by the Board. The motion passed 2-0-0 with no further discussion. Chairman Coffee inquired as to how the current year values would be handled based on the audit being performed for the 2018, 2017, 2016 digest years. Mrs. Harbin informed the Board that any updates would be made in the working digest year. So, if the current year digest is closed those updates would be made for the upcoming year. Mrs. Harbin suggested that any property discovered that was unreturned and not on the digest for a closed digest year that was unaudited would be sent a notice of assessment. However, if it was discovered that the property was returned but under valued and a notice of assessment for the year in question (that was not an audit year) the assessed value would stand. However, if the property discovered had an overstated value a new notice would be sent to the taxpayer. The Board members agreed with Mrs. Harbin's suggestions.  
  
B. 723 21<sup>st</sup> Place Appeal Update - Mrs. Harbin updated the Board on the 723 21<sup>st</sup> Place appeal. Mrs. Harbin stated that there has been no further action on the motion for attorneys' fees since the last BOA meeting.  
  
C. FY 2019-2020 Budget - Mrs. Harbin informed the Board that she received a copy of the finalized fiscal year 2020 budget, which is included for review, and that it was approved as submitted.
6. A. Error and Releases- none

B. Budget Report – The budget report through May 2019 was presented. There is no overage expected.

C. Homestead Applications for the digest year 2020 were reviewed and approved as presented by the Chief Appraiser. Mrs. Higginbotham made the motion to approve the applications recommended for approval and Chairman Coffee seconded the motion. There was one application that will apply to the 2019 digest year due to the S4 Homestead being removed for lack of response to the address verification letter. The application for Mr. Epps was discussed Mr. Leonard followed up with Mr. Epps however, address verification has not yet been received. The motion passed 2-0-0. List of applicants attached.

D. Mrs. Harbin provided the Board of Assessors with a listing of all 30-day Change of Assessment notices that have been issued since the 45-day notices were mailed on May 6, 2019. No action was required. Report attached to minutes.

E. Mrs. Harbin provided the Board with a list of all accounts currently under appeal. The listing will be made a portion of these minutes.

F. Digest submission reports are not yet ready for the Chairman Coffees signature. The Board approved the signing at the June meeting.

G. A copy of the certification of returned mail was provided to the Board. Mrs. Harbin informed the Board that it has been posted in the front office and also is available on the QPublic website.

H. Mrs. Harbin requested authorization to forward the pending appeals to the Appeal Administrator once the 30-day notice period on changes ends. Mrs. Higginbotham made the motion and Chairman Coffee offered the second. Chairman Coffee requested that Mrs. Harbin run the evidence request letter by the attorneys for approval prior to BOE hearings. The motion passed 2-0-0.

I. Conservation Use  
i. applications- none  
ii. Releases – none  
iii. Breach – none

J. Forest Land Protection  
i. applications- none  
ii. Releases – none  
iii. Breach – none

K. Chairman Coffee returned last week from the GAAO summer conference. He updated the Board on the seminars he attended. Mrs. Harbin updated the Board on the Assessor vacancy, and stated that she had been informed by the County Manager that an appointment by the Board of Commissioners should take place at the August meeting.

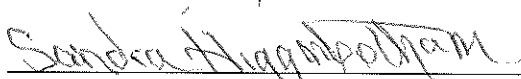
L. There was no executive session.

M. Upcoming meeting dates were discussed. The August meeting was tentatively scheduled for August 26, 2019 at 2:00pm.

N. A motion was made to adjourn the meeting at 4:01 pm by Chairman Coffee. Mrs. Higginbotham 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

  
Sandra N. Higginbotham, Member

Homestead Exemption Application  
7.29.19

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