

Board of Assessors
Called Meeting Minutes
July 14, 2021

1. The meeting was called to order by Chairman Coffee at 10:01 am via Zoom and live stream on YouTube. A quorum was present via teleconference including the following: Daniel B. Coffee, Sandra N. Higginbotham, Hubert P. Bickley, and Lauren A. Harbin, Secretary.
 - a. Chairman Coffee welcomed Mr. Bickley to the Board of Assessors. Mrs. Harbin explained that after speaking with the County Manager Mr. McCants changed the date of his resignation to June 30, 2021, to coincide with the end of the fiscal year. Mr. Bickley agreed to serve and was appointed for Mr. McCants unexpired term by the Board of Commissioners beginning July 1, 2021 and ending August 31, 2024.
2. Chairman Coffee asked for a motion to approve the agenda. Mr. Bickley offered the motion, with Vice-Chair Higginbotham seconding the motion. There was no further discussion. The agenda was approved with no amendments 2-0-0.
3. Chairman Coffee asked for a motion to approve the June 9, 2021, minutes. Vice-Chair Higginbotham offered the motion, with Chairman Coffee seconding the motion. There was no further discussion. Mr. Bickley abstained as he was not present at the June meeting. The minutes were approved 2-0-1.
4. Old Business
 - A. Personal Property Audit – Mrs. Harbin provided the Board with an update on the audit progress. She shared an email that was received from Mr. Deen just prior to the meeting, which she summarized for the Board. She then presented a spreadsheet with a summary of the audit process and discussed the percent complete and the number of accounts remaining. She stated that there were four checks being held at this point and her intention was to mail those checks each time the percent complete rises 6% which should have the final payment made at the time the audit reaches 100% complete. Chairman Coffee inquired as to whether Mr. Deen provided a timeline for the completion of the audit process. Mrs. Harbin informed him that Mr. Deen would not provide an estimated date of completion. At that time Mrs. Harbin presented the audit report for IGT Global, Ring and Public Service Data for approval. Vice-Chair Higginbotham offered the motion to approve the audit findings. Mr. Bickley offered the second. There was no further discussion. The motion passed 2-0-0.

5. New Business

- A. Mrs. Harbin explained the corrections report. Vice-Chair Higginbotham made a motion to approve the errors and releases as presented. Mr. Bickley seconded the motion. There was no further discussion. Approved 2-0-0.
- B. Mrs. Harbin provided the Board with the budget update through April 30, 2021. All line items were in order. A spending freeze has been issued by the County Manager for any non-emergency purchases.
- C. Mrs. Harbin presented the Board with a report listing the 30-day Notices of Assessment that have been mailed for Personal Property and Real Property and explained the changes. Vice-Chair Higginbotham offered the motion to approve the Personal Property 30-day notices as presented, with Mr. Bickley seconding the motion. There was no further discussion. The motion carried 2-0-0. Vice-Chair Higginbotham offered the motion to approve the Real Property 30-day notices as presented, with Mr. Bickley seconding the motion. There was no further discussion. The motion carried 2-0-0.
- D. Mrs. Harbin presented the Board with a report listing all current property under appeal. She noted there were 4 Personal Property Appeals and 68 Real Property appeals. Mr. Bickley noted that he recognized Mr. Reynolds name from his time on the Board of Equalization and the properties he had bought at tax sale. Mrs. Harbin stated that those BOE freeze values had timed out, and that the values were brought up to current market to be inline with other values in that area. There was a brief discussion about the petition from the property owners in Oak Mountain Estates. Chairman Coffee stated that one homeowner had called him several times. Mrs. Harbin mentioned that she sent an agenda application to the owner in question but never received a completed application for an agenda appearance. There was no action taken
- E. Mrs. Harbin presented the Board with Homestead Exemption Applications for 2021. There were four S5 (disabled veteran) applications for 2021. She recommended the applications for approval by the Board. Vice-Chair Higginbotham made a motion to approve the applications as presented. Mr. Bickley seconded the motion. Chairman Coffee confirmed that S5 homestead applications could be accepted and approved without the normal deadline restrictions and Mrs. Harbin confirmed. The motion carried 2-0-0. A listing of approved applications will be made a portion of these minutes.
- F. Mrs. Harbin presented the Board with Homestead Exemption Applications for 2022. Vice-Chair Higginbotham made a motion to approve the applications as presented. Mr. Bickley seconded the

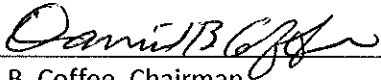
motion. The motion carried 2-0-0. A listing of approved applications will be made a portion of these minutes.

- G. Mrs. Harbin presented the Board with the Forest Land Protection applications. The applications were all continuations in response to the Final Breach notice. Approval was recommended. Vice-Chair Higginbotham made the motion to approve the applications as presented. Mr. Bickley seconded the motion. There was no further discussion. The motion passed 2-0-0. A listing of approved applications will be made a portion of these minutes.
- H. Mrs. Harbin presented the Board with the Conservation use applications, continuations, and releases. She recommended approval. Vice-Chair Higginbotham made the motion. Mr. Bickley offered the second. There was no further discussion. The motion passed 2-0-0. A listing of the approved applications will be made a portion of these minutes.
- I. Mrs. Harbin presented the Board of Assessors with the preliminary Personal Property digest. The digest totals from 2020 were compared with the totals for 2021. Chairman Coffee noted that of all the Personal Property accounts there were only four appeals. Vice-Chair Higginbotham made the motion to approve the Personal Property digest. Mr. Bickley offered the second. There was no further discussion. The motion passed 2-0-0.
- J. On Monday Mrs. Harbin emailed the Board copies of the Real Property digest to review. She recommended approval. Vice-Chair Higginbotham made the motion. Mr. Bickley offered the second. The motion passed 2-0-0.
- K. Mrs. Harbin presented a county wide consolidation sheet for review. Chairman Coffee inquired about the codes and asked for clarification on some of the abbreviations. Mrs. Harbin indicated that this report was just a high level overview of the entire digest and that it would be used to set the millage rate by the Board of Commissioners and Board of Education.
- L. Mrs. Harbin requested authorization to forward the digest files to the Tax Commissioners office. Vice-Chair Higginbotham made the motion. Mr. Bickley offered the second. The motion passed 2-0-0.
- M. In the Chief Appraisers update Mrs. Harbin discussed the plans for office with regard to Tax Commissioners Office being relocated. Mrs. Harbin informed the Board of Assessors that the current plan is for them to remain where they are currently and to gain access to the side of the building that was previously the Tax Commissioners Offices. The rooms will be used for a conference room and archives. The Board of Commissioners have approved plans for a new annex for their offices in the location of the old Emergency Services building, and the Tax Commissioners Office will be moved into what is currently the Board of Commissioners Offices. Mrs. Harbin also noted the new signage had been installed and there is ongoing discussion about adding to the current parking area. In other news, she stated that the Summer Conference in

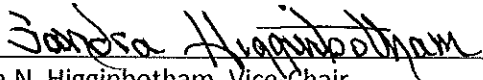
Jekyll Island would be taking place next week and Ms. Stiner would be representing the office staff, by attending the concurrent seminars. Mr. Bickley is also attending and will be taking the 20-hour Assessment Administration course.

- N. In members matters, Chairman Coffee inquired as to whether Mrs. Harbin had received word on the Forestry workshop scheduled for August 6th, 2021, at 6:00pm. She stated that she had not and asked for the email to be forwarded to her. August 25 at 10am was set as the tentative date and time for the August monthly meeting.
- O. A motion was made by Vice-Chair Higginbotham to adjourn the meeting at 11:13 am. Mr. Bickley seconded the motion. The motion carried 2-0-0.

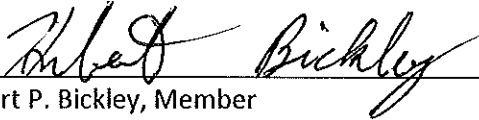
Submitted by Lauren A. Harbin, Secretary



Daniel B. Coffee, Chairman



Sandra N. Higginbotham, Vice-Chair



Hubert P. Bickley, Member