

Board of Assessors
Called Meeting Minutes
June 9, 2021

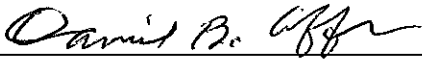
1. The meeting was called to order by Vice-Chair Higginbotham at 10:00 am via Zoom and live stream on YouTube. A quorum was present via teleconference including the following: Daniel B. Coffee, Sandra N. Higginbotham, Omer L. McCants, and Lauren A. Harbin, Secretary.
2. Chairman Coffee asked for a motion to approve the agenda. Mr. McCants offered the motion, with Vice-Chair Higginbotham seconding the motion. There was no further discussion. The agenda was approved with amendments 2-0-0.
3. Chairman Coffee asked for a motion to approve the May 5, 2021 minutes. Mr. McCants offered the motion, with Vice-Chair Higginbotham seconding the motion. There was no further discussion. The minutes were approved 2-0-0.
4. Old Business
 - A. Personal Property Audit – Mrs. Harbin provided the Board with an update on the audit progress. Two audits have been completed but are not ready for Board approval as Ms. Stiner is reviewing them. Chairman Coffee requested that Mrs. Harbin contact Mr. Deen for a timeline on completing the remaining audits.
5. New Business
 - A. Mrs. Harbin explained the corrections report. Mr. McCants made a motion to approve the errors and releases as presented. Vice-Chair Higginbotham 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 updated the Board on the Notices of Assessments that were mailed and the corresponding vendor error that merged owner information for owners with like addresses, this resulted in a remailing of all notices at the vendors expense and also extended the appeals deadline. 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. Mr. McCants offered the motion to approve the Personal Property 30-day notices as presented, with Vice-Chair Higginbotham seconding the motion. There was no further discussion. The motion carried 2-0-0. Mr. McCants offered the motion to approve the Real Property 30-day notices as presented, with Vice-Chair Higginbotham seconding the motion. Mr. McCants inquired as to the reason once the Mobile Home was removed from one account it did not result in a \$0 value and Mrs. Harbin explained there was the land value to be considered. The motion carried 2-0-0.

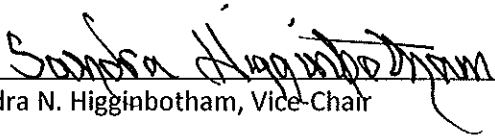
- D. Mrs. Harbin presented the Board with a report listing all current property under Appeal. Chairman Coffee commented that he expected more properties to be under appeal. Mrs. Harbin indicated that the office had been fielding a large number of calls and answering questions. She also noted that people seemed very pleased with the online appeal module as well as the comp search feature offered online.
- E. Mrs. Harbin presented the Board with Homestead Exemption Applications for 2020. There were two applications for 2020 one being an S5 and the other an S4 that had been removed in error. Mr. McCants made a motion to approve the applications as presented. Vice-Chair Higginbotham 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 2021. Mr. McCants made a motion to approve the applications as presented. Vice-Chair Higginbotham seconded the motion. Chairman Coffee inquired if the staff was discussing exemption options with taxpayers as they called in response to the Notices of Assessment and Mrs. Harbin affirmed. 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. Mr. McCants made the motion to approve the applications as presented. Vice-Chair Higginbotham 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. Mr. McCants made the motion. Vice-Chair Higginbotham 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. In the Chief Appraisers update Mrs. Harbin discussed submitting the Board Of Assessors days for this quarter, and requested that Board members review their days and submit them. She briefly discussed updates to the building. She also informed the Board that Mr. Ronnie Hendricks had been promoted to Assistant County Manager. Chairman Coffee inquired into the status of the building and the permanent location of the Tax offices.
- J. In members matters, Chairman Coffee requested that Mrs. Harbin send Board members the information for the GAAO Summer Conference as well as the updates from CAVEAT. He also indicated that he had invited Mr. Hendricks to give the Board an update on the Countys plans for the Tax offices. Vice-Chair Higginbotham did not have anything. Mr. McCants informed the Board that he would be resigning effective July 31, 2021 and indicated he would send a letter to that affect to Mrs. Ison within the next few days.
- K. A motion was made by Mr. McCants to adjourn the meeting at 11:00 am. Vice-Chair Higginbotham seconded the motion. The motion carried 2-0-0.

Submitted by Lauren A. Harbin, Secretary



Daniel B. Coffee, Chairman



Sandra N. Higginbotham, Vice-Chair

Omer L. McCants, Member