

Board of Assessors
Monthly Meeting Minutes
September 28, 2021

1. The meeting was called to order by Chairman Coffee at 10:08 am in the conference room of the Tax Assessors Office. A quorum was present including the following: Daniel B. Coffee, Sandra N. Higginbotham, Hubert P. Bickley, and Lauren A. Harbin, Secretary.
2. Chairman Coffee asked for a motion to approve the agenda. Vice-Chair Higginbotham offered the motion with Mr. Bickley seconding. There was no further discussion. The agenda was approved with no amendments 2-0-0.
3. A. Chairman Coffee asked for a motion to approve the August 25, 2021, minutes. Vice-Chair Higginbotham offered the motion, with Mr. Bickley seconding the motion. There was no further discussion. The minutes were approved 2-0-0.

B. Chairman Coffee asked for a motion to approve the September 7, 2021, minutes for the regular session of the called meeting. Vice-Chair Higginbotham offered the motion, with Mr. Bickley seconding the motion. There was no further discussion. The minutes were approved 2-0-0. Chairman Coffee asked for a motion to approve the September 7, 2021, minutes for the executive session of the called meeting. Vice-Chair Higginbotham offered the motion, with Mr. Bickley 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, which included a spreadsheet from Deen’s LLC with an audit summary. She indicated that field work was taking place, and that audits on 2 accounts had been received this month. Included in these was a value agreement for RCI Services for 2016, 2017, & 2018 a detailed record of the reasons for these changes is memorialized in the audit findings report. Chairman Coffee asked for a motion to approve the value agreement. Mr. Bickley offered the motion, and Vice-Chair Higginbotham seconded the motion. There was a brief discussion about the nature of the changes. The motion passed. 2-0-0. Mrs. Harbin then presented the Board with the audit findings for Talbot State Bank. Chairman Coffee requested a motion to approve the audit results for Talbot

State Bank. Vice-Chair Higginbotham offered the motion. Mr. Bickley provided the second and the motion passed 2-0-0 with no further discussion.

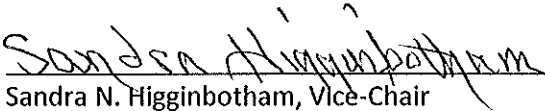
5. New Business

- A. Chairman Coffee informed the Board that on the afternoon of Friday September 10, 2021, he met with Commissioner Huff and Ms. Tiffany Prather at the Tax Commissioners Office to complete the signing of the digest package.
- B. Mrs. Harbin requested that the Board set the finalized equalization ratio at 35.88 based on the sales ratio study done by the Department of Audits and Accounts. Vice-Chair Higginbotham made the motion with Mr. Bickley offering the second. There was no further discussion. The motion passed 2-0-0.
- C. Mrs. Harbin presented the Board with the summary report of Public Utility values as provided by the Department of Revenue as well as a copy of the Public Utility Notices of Assessment. Mrs. Harbin recommended approval of the Notices could be mailed. Vice-Chair Higginbotham made the motion with Mr. Bickley offering the second. There was no further discussion. The motion passed 2-0-0.
- D. Mrs. Harbin recommended approval of the download and application of the 2022 ABOS values for boats and their trailers. Vice-Chair Higginbotham made the motion with Mr. Bickley offering the second. The email from Mr. Reese at WinGAP was discussed pertaining to the current market and boat/trailer values. The motion passed 2-0-0.
- E. A report containing all error and releases done since the last meeting was presented with a copy of each error and release. Upon recommendation from the Chief Appraiser Vice-Chair Higginbotham offered the motion to approve the error and releases as presented. Mr. Bickley seconded the motion. There was no further discussion. The motion passed 2-0-0.
- F. Mrs. Harbin presented the Board with a report listing all current property under appeal. She noted there were 0 Personal Property Appeals and 45 Real Property appeals. She indicated that she had discussed the forwarding of the current appeals with the Secretary of the Board of Equalization and upon Ms. Jenkins request would wait to forward the appeals until after October 4, 2021.
- G. In the Chief Appraisers update Mrs. Harbin informed the Board that Ms. Stiner completed her Income Approach to Value course and is scheduled to take the Income Review as well as her Appraisers III exam Dec 6-9th, 2021. Mrs. Harbin also told the Board that she had spoken with Mr. Huff, and he had indicated that he had no issue with the Board using his vacated office space to hold their meetings temporarily.

- H. In members matters, Vice-Chair Higginbotham reviewed the procedure for making and seconding motions to keep the meeting flowing. Mr. Bickley had no updates. Chairman Coffee gave an update on his visit with Commissioner Huff after signing the Digest packet.
- I. The October monthly meeting is tentatively scheduled for Tuesday October 26, 2021, at 2:30pm.
- J. A motion was made by Vice-Chair Higginbotham to adjourn the meeting at 11:15 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