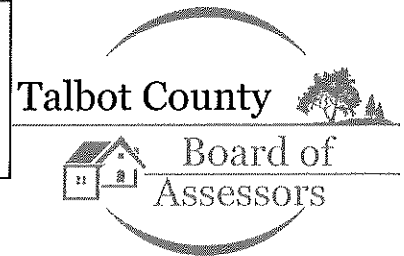


38 South Main Ave.  
PO BOX 337  
Talbotton, GA 31827

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



Board of Assessors  
Monthly Meeting Minutes  
December 14, 2021


1. The meeting was called to order by Chairman Coffee at 2:00 pm in the Tax Assessors office conference room. A quorum was present including the following: Daniel B. Coffee, Sandra N. Higginbotham, and Lauren A. Harbin, Secretary. Mr. Bickley was attending training.
2. Chairman Coffee asked for a motion to approve the agenda. Vice-Chair Higginbotham offered the motion with Chairman Coffee seconding. The agenda was approved with no changes 2-0-0.
3. A. Vice-Chair Higginbotham offered a motion to approve the October 26, 2021, minutes as presented. Chairman Coffee offered the second. There was no further discussion, the motion carried 2-0-0.  
  
B. Vice-Chair Higginbotham offered a motion to approve the November 18, 2021, minutes as presented. Chairman Coffee offered the second. There was no further discussion, the motion carried 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 the audit is currently at 85% complete. She indicated that Ms. Stiner had been out in the field working with John from Deen's twice this week and that she is seeing good progress being made.  
  
Mrs. Harbin presented the Board with 7 completed audits for T-Mobile that required approval. Vice-Chair Higginbotham offered the motion to approve the audits as presented. Chairman Coffee provided the second. There was discussion concerning the number of accounts that T-Mobile had and Mrs. Harbin indicated that was due to the fact that the accounts were in various tax districts and locations. Chairman Coffee asked for a vote, and the motion passed 2-0-0.
5. New Business
  - A. Mrs. Harbin provided the Board with the September and October budget updates sent from the Board of Commissioners. Accounts were reviewed, and everything seemed in good order.
  - B. Mrs. Harbin presented the Board with a report showing all Error and Releases with reason codes for November and December. A motion was made by Vice-Chair Higginbotham to approve the Error and Releases as presented. Chairman Coffee offered the second. There was no further discussion. The motion carried 2-0-0.
  - C. A status spreadsheet on pending appeals was presented to the Board. Mrs. Harbin indicated that all current appeals had been heard by the Board of Equalization, and that Mr. Reynolds had sent

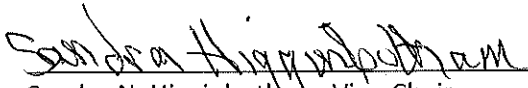
written notice of intent to appeal to Superior Court which includes 13 Oak Mountain lots. Mrs. Harbin indicated she was considering offering him a developer's discount as provided in the Appraiser Procedures Manual. Chairman Coffee instructed Mrs. Harbin to consult with the attorneys at Hall, Booth, Smith. Mrs. Harbin also informed the Board that she had spoken with Mary Chappell who owns an interest in the Darlene Clark et al property that is under appeal and Mrs. Chappell indicated that they would also be appealing to Superior Court but that at this time she had not received anything in writing.

- D. Mrs. Harbin requested authorization to mail Personal Property reporting forms as well as Freeport applications. Vice-Chair Higginbotham made the motion. Chairman Coffee offered the second. There was no further discussion. The motion passed 2-0-0.
- E. Mrs. Harbin presented members with a copy of the Prebill Mobile Home Consolidation sheet for the current years as well as the one for 2020. She then requested approval of the Prebill Mobile home digest. Vice-Chair Higginbotham made the motion. Chairman Coffee offered the second. The January 5<sup>th</sup> deadline to approve Mobile Home values was discussed and Chairman Coffee thanked Mrs. Harbin for providing the documents early. The motion passed 2-0-0, and Mrs. Harbin indicated she would turn the Prebill Mobile Home digest over to the Tax Commissioners office on or around December 20, 2021.
- F. The memo from the Department of Revenue with the Veterans Homestead exemption adjustment for 2022 was presented. Vice-Chair Higginbotham made the motion to approve the presented value of \$101,754. Chairman Coffee offered the second. There was no further discussion. The motion passed 2-0-0.
- G. The memo from the Department of Revenue with the maximum SSI for 2022 was presented. Vice-Chair Higginbotham made the motion to approve the presented income of \$80,280. Chairman Coffee offered the second. There was no further discussion. The motion passed 2-0-0.
- H. Homestead applications for 2022 were presented. A spreadsheet of applicants will be made a portion of these minutes. Vice-Chair Higginbotham made the motion to approve the applications as recommended by the Chief Appraiser. Chairman Coffee offered the second. There was no further discussion. The motion passed 2-0-0.
- I. In the Chief Appraisers update Mrs. Harbin told the Board that the office staff had been working diligently to complete the Prebill Mobile Home digest, prepare for the BOE appeal hearings, and keep up with the current sales deeds.
- J. In members matters Chairman Coffee asked Mrs. Harbin to prepare the employee assessments as well as her self-assessment for the February meeting.
- K. The next scheduled monthly meeting is tentatively set for Wednesday January 5<sup>th</sup>, 2022 at 2:00pm.

- L. A motion was made by Vice-Chair Higginbotham to adjourn the meeting at 3:04 pm. Chairman Coffee seconded the motion. The motion carried 2-0-0.

Submitted by Lauren A. Harbin, Secretary

  
Daniel B. Coffee, Chairman

  
Sandra N. Higginbotham, Vice-Chair

xxxxx NOT PRESENT xxxxx  
Hubert P. Bickley, Member