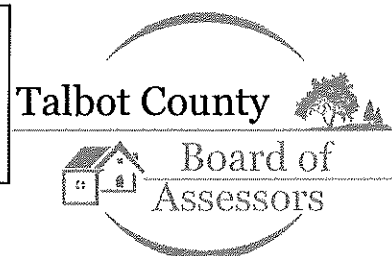


Daniel B Coffee, Chairman
Sandra N. Higginbotham, Member
Hubert P. Bickley, Member
Lauren A. Harbin, Secretary



Board of Assessors
Monthly Meeting Minutes
November 18, 2021

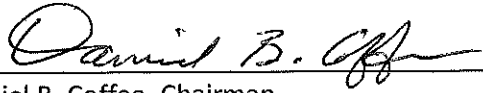
1. The meeting was called to order by Chairman Coffee at 1:59 pm via conference call. A quorum was present via teleconference including the following: Daniel B. Coffee, Sandra N. Higginbotham, Hubert P. Bickley, and Lauren A. Harbin, Secretary.
2. Chairman Coffee asked for a motion to approve the agenda. Vice-Chair Higginbotham offered the motion with Mr. Bickley seconding. There was discussion concerning the addition of appeal updates to the current agenda. The agenda was approved with the addition of appeal updates 2-0-0.
3. 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 11 accounts had been received this month. Vice-Chair Higginbotham made the motion to approve to Notices of Assessment produced by this round of audit submissions. Mr. Bickley seconded the motion. There was no further discussion. The motion passed 2-0-0.

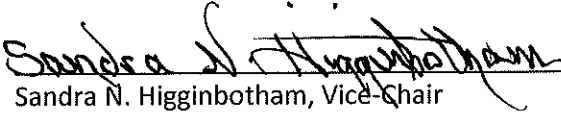
Mrs. Harbin also requested authorization to approve subpoena and pre-subpoena letters for accounts that were not in compliance with the request for supporting documentation to complete the audit. Vice-Chair Higginbotham offered the motion with Mr. Bickley seconding. There was discussion concerning protocols for the issuance of the letters. Namely, they requested that a copy of the pre-subpoena letter be sent with the subpoena letter to remind the taxpayer that a step was taken prior to the subpoena, (in the case that the pre-subpoena letter cannot be located they ask that we start again with the pre-subpoena) secondly, they requested that I sign and forward to them any new pre-subpoena or subpoena letters we issue. Vice-Chairman Higginbotham offered the motion to authorize Mrs. Harbin to issue the subpoena and pre-subpoena letters following the outline protocols and Mr. Bickley offered the second. There was no further discussion. The motion passed 2-0-0.

4. New Business
 - A. Mrs. Harbin updated the Board on the Appeal Hearings that took place earlier in the month, and which appeals were still pending.
 - B. A motion was made by Vice-Chair Higginbotham to adjourn the meeting at 2:34 pm. Mr. Bickley seconded the motion. The motion carried 2-0-0.

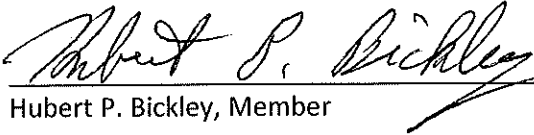
Submitted by Lauren A. Harbin, Secretary



Daniel B. Coffee, Chairman



Sandra N. Higginbotham, Vice-Chair



Hubert P. Bickley, Member