

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



Board of Assessors Monthly Meeting Minutes May 3, 2022

Valuing People and Property

- 1. The meeting was called to order by Chairman Coffee at 1:58 pm at the Tax Assessors Office. A quorum was present including the following: Daniel B. Coffee, Sandra N. Higginbotham (arrived at 2:09 pm), Hubert P. Bickley, and Lauren A. Harbin, Secretary.
- 2. Mr. Bickley offered a motion to approve the agenda as presented. Chairman Coffee offered the second. There was no further discussion. The motion passed 2-0-0.
- 3. Mr. Bickley offered a motion to approve the April 5, 2022, regular monthly meeting minutes. Chairman Coffee seconded the motion. The motion passed 2-0-0. Mr. Bickley offered a motion to approve the April 26, 2022, called budget workshop meeting minutes. Chairman Coffee seconded the motion. The motion passed 2-0-0.
- 4. Mr. Bickley made a motion to approve the audits as presented. Chairman Coffee offered the second. Chairman Coffee inquired as to which accounts remained. Mrs. Harbin indicated that she would follow up with a report showing remaining accounts prior to the next meeting. The motion passed 2-0-0.

5. New Business

- A. Mrs. Harbin presented the Board with the error and releases that had been processed for the month of April. Mr. Bickley made the motion to approve the changes as presented. Chairman Coffee seconded the motion. There was no further discussion. The motion passed 2-0-0.
- B. Mrs. Harbin presented the Board with Freeport applications for Brown Brothers Sand. The Board reviewed the applications, and a motion was made by Vice-Chair Higginbotham to approve the applications as presented. Mr. Bickley seconded the motion. There was no further discussion. The motion passed 2-0-0.
- C. Mrs. Harbin presented the Board with Homestead applications that had been received. Mr. Bickley made a motion to approve them as presented. Chairman Coffee seconded the motion. Mrs. Harbin noted that there were applications on the list for digest year 2022 and digest year 2023, as any applications received after April 1, 2022, will be for the 2023 digest year. The motion passed 2-0-0. A listing of applicants and recommendations will be made a portion of these minutes.
 - --Vice-Chair Higginbotham entered the meeting 2:09PM.

- D. Conservation Use applications were presented by Mrs. Harbin. She recommended approval for all new, continuations and renewal applications. She also recommended approval for all releases, with the exception of one with unpaid taxes. A listing of parcels and recommendations will be made a portion of these minutes. Vice-Chair Higginbotham made a motion to approve the applications and releases with the exception. Mr. Bickley seconded the motion. There was no further discussion. The motion passed 2-0-0. Vice-Chair Higginbotham made a motion to deny the release with unpaid taxes. Mr. Bickley seconded the motion. The motion passed 2-0-0.
- E. Forest land protection act applications were presented by Mrs. Harbin. She recommended approval for all presented. A listing of parcels and recommendations will be made a portion of these minutes. Vice-Chair Higginbotham made a motion to approve the application. Mr. Bickley seconded the motion. There was no further discussion. The motion passed 2-0-0.
- F. Mrs. Harbin presented the Conservation Use table of values received from the Department of Revenue. Mr. Bickley made the motion to approve and apply the values as presented. Vice-Chair Higginbotham offered the second. Mr. Bickley inquired as to the amount of the increase; Mrs. Harbin indicated it was the standard 3% increase. The motion passed 2-0-0.
- G. Mrs. Harbin presented the Forest Land Protection table of values received from the Department of Revenue. Mr. Bickley made the motion to approve and apply the values as presented. Vice-Chair Higginbotham offered the second. The was no further discussion. The motion passed 2-0-0.
- H. Mrs. Harbin informed the Board that during an analysis of sales while preparing for Assessment notices values were significantly lower than acceptable by the department of Audits. Therefore, a factor was added to parcels that fell within the parameters discovered to have a low sales ratio. Mrs. Harbin presented the Board with her finding, and a ratio analysis after applying the changes. Mr. Bickley made a motion to approve the value changes as presented. Vice-Chair Higginbotham seconded the motion. There was discussion about which classes of property were affected by the changes and Mrs. Harbin printed a screenshot of the schedules. The motion passed 2-0-0.
- I. Mrs. Harbin requested the Boards approval to mail the Assessment notices for 2022. She indicated that if approved mailing would most likely place before May 13, 2022, which would allow plenty of time for timely digest submission. Mr. Bickley made the motion, and Vice-Char Higginbotham offered the second. There was no discussion and the motion pass 2-0-0 to approve the recommendation to mail the Notices of Assessment.
- J. In members matters Chairman Coffee updated the Board on the upcoming forestry workshop and stated enrollment is almost full and they have room for about 2 or 3 more attendees.

- K. In the Chief Appraiser update Mrs. Harbin informed the Board that after communications with Department of Revenue representative Talbot County has no QTP classified property. She also stated that following the budget workshop she emailed the spreadsheet with the budget proposal to the County manager. At this time it is looking as if the Tax Assessors office will move into the building that formerly housed the County Commission office; however, no date has been set at the present time. She indicated that she would keep the Board abreast of the situation as it evolves.
- L. The Board will have the next scheduled monthly meeting on June 14, 2022, at 2:00pm.
- M. A motion was made by Vice-Chair Higginbotham to adjourn the meeting at 2:52 pm. Mr. Bickley seconded the motion. The motion carried 2-0-0. Chairman Coffee, Vice-Chair Higginbotham and Mr. Bickley remained to sign paperwork until approximately 3:30pm.

Submitted by Lauren A. Harbin, Secretary

Daniel B. Coffee, Chairman

Sandra N. Higginbotham, Vice-Chair

Hubert P. Bickley, Member