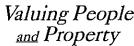


Daniel B. Coffee, Chairman
Sandra N. Higginbotham, Member
Hubert P. Bickley, Member
Lauren A. Harbin, Secretary



Board of Assessors Monthly Meeting Minutes May 8, 2023



- 1. The meeting was called to order by Chairman Coffee at 11:04 am at 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. Vice-Chairman Bickley motioned to approve the agenda as presented. Mrs. Higginbotham offered the second. There was no further discussion. The motion passed 2-0-0.
- 3. Old Business
 - A. Budget Update None received from Board of Commissioners this month.

4. New Business

A. Homestead Applications:

- 1. Homestead exemption applications for 2024 were presented to the Board for approval. Upon Mrs. Harbin's recommendation Vice-Chairman Bickley made a motion to approve the applications as presented. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion passed unanimously.
- B. Mrs. Harbin presented the Board with a spreadsheet listing all Conservation applications received to this point. She indicated that approval was recommended for all applications Vice-Chairman Bickley made a motion to approve all applications recommended for approval. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0.
- C. Mrs. Harbin presented the Board with a spreadsheet listing all Forest Land Protection Act applications.

 Vice-Chairman Bickley made a motion to approve the FLPA applications as presented. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0.
- D. Mrs. Harbin presented the Board with sales ratio studies before and after a 5% increase to the Large (40 acres +) land tracts. She recommended updating the schedules to reflect a 5% increase to these parcels based on the ratio studies conducted, this increase brings the sales ratio to 38%, as it was at 36% prior to the increase. Mrs. Harbin also presented a similar study on the small parcel tracts and indicated that no increase was needed on those as the ratio was at 38%. Vice-Chairman Bickley made the motion to approve the schedule updates as recommended by Mrs. Harbin. Mrs. Higginbotham seconded the motion. There was brief discussion about the sales ratio report included in the packets. Chairman Coffee also pointed out that the majority of the parcels affected by the increase are receiving the Conservation Use or Forest Land exemption. The motion passed 2-0-0.
- E. Mrs. Harbin indicated that she would like to mail assessment notices on May 12th or May 15 according to scheduling with the printing company. Vice-Chairman Bickley made a motion to approve the mailing of

- the Notices of Assessment. Mrs. Higginbotham seconded the motion. Chairman Coffee asked Mrs. Harbin to reach out to them with the final mailing date. The motion passed 2-0-0.
- F. In the Chief Appraiser update Mrs. Harbin noted that the Tax Commissioners office was closed this week for training. She also provided the Board with the training schedule that was released last week by the Department of Revenue. Mrs. Harbin also provided the necessary documents that Mr. Coffee and Mrs. Higginbotham would need to attend the CAVEAT training this month.
- G. In Members matters Chairman Coffee indicated that he would send Mrs. Ison a memo letting her know that Notices of Assessment were being mailed within the week. He also asked Mrs. Harbin to get more information on the training in Athens at the end of November, as he may like to attend. Mr. Bickley indicated that he had completed his second online training course, and asked Mrs. Harbin to register him for the next module. He also asked that she look for the next in person class that he needed to take to see if it would fit his schedule.
- H. The next scheduled monthly meeting is tentatively June 12, 2023, at 2:00pm.
- I. A motion was made by Vice-Chairman Bickley to adjourn the meeting at 2:45pm. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0. All board members remained to sign documents until approximately 4:00 pm.

Submitted by Lauren A. Harbin, Secretary

David B Offer

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Daniel B. Coffee, Chairman

Hubert P. Bickley, Vice-Chair

Sandra N. Higginbotham, Member