

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



Board of Assessors Monthly Meeting Minutes November 20, 2023

Valuing People
and Property

- The meeting was called to order by Chairman Coffee at 10:00 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. This meeting was rescheduled from the previous date of November 14, 2023 to allow for approval of the
 public utility ration and notices.
- Vice-Chairman Bickley made a motion to approve the agenda as presented. Mrs. Higginbotham offered the second.
 There was no further discussion. The motion passed 2-0-0.
- 3. Vice-Chairman Bickley offered a motion to approve the October 17, 2023, minutes as presented. Mrs. Higginbotham offered the second. There was no further discussion. The motion passed 2-0-0.

4. Old Business

A. Budget Update – Mrs. Harbin provided the Board with a copy of the year-to-date budget through the end of September. Overages for each line item were discussed, but the overall budget for FY 2023 ended with a \$17,000 surplus.

5. New Business

A. Homestead Applications:

- Homestead exemption application for digest year 2024 was presented to the Board. A spreadsheet
 including the applicants will be made a portion of these minutes. Vice-Chairman Bickley made a
 motion to approve the applications as presented. Mrs. Higginbotham offered the second. The
 motion passed unanimously.
- B. Mrs. Harbin presented the Board with the error and release paperwork for the current month. Vice-Chairman Bickley made a motion to approve the error and releases as presented. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion passed unanimously. A spreadsheet containing a listing of these errors and releases will be attached to these minutes.
- C. Mrs. Harbin provided the Board with a copy of the desk audit contract. County attorney Edward Davis approved it for signing from a legal standpoint. GMass change the completion date per our request to April 15, 2024. The Board reviewed the contract. Vice-Chairman Bickley made a motion to approve the contract. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion was passed 2-0-0.
- D. Mrs. Harbin updated the Board on a price increase on postage for the mailing of the personal property returns from .75 to.77 cents. She also requested approval to mail the personal property returns on or before December 29, 2023. Vice-Chairman Bickley made the motion to authorize mailing. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion passed unanimously.

- E. Mrs. Harbin informed the Board that Ms. Stiner should have the mobile home digest ready for approval at the December meeting, and that we would be ahead of schedule for forwarding those to the Tax Commissioner for billing.
- F. Mrs. Harbin updated the Board with regards to the Public Utility Notices of Assessment. They were released by the Department of Revenue Friday, only to be immediately recalled due to an error. Mrs. Harbin reached out to DOR this morning to find out a timeline. DOR informed Mrs. Harbin that they hoped to have corrected notices within the next two days. Mrs. Harbin advised that she sent an update to the Tax Commissioner as well as the County manager to let them know that the Board of Assessors had moved the monthly meeting to approve mailing of these notices, but that they were unfortunately not ready. The Board requested Mrs. Harbin keep them posted, and that they would be available for a called teleconference to review the public utility notices once they were received. This item was tabled.
- G. This item was tabled.
- H. In the Chief Appraiser update Mrs. Harbin shared with the Board that due to the SQL software upgrade causing a fault on the server that a new server had been ordered and was in the process of being installed. She also discussed the PTO policy and the letter received from the Board of Commissioners about the pay out for "old sick" leave to any employees who had that sick leave accrued. Lastly, she shared a call from Commissioner Chapman inquiring about valuation methods.
- I. In Members matters Chairman Coffee shared with the Board that the Chamber of Commerce would hold their annual open house on December 11, 2023 from 6:00-8:00pm and he asked for everyone to please attend if possible. Mrs. Higginbotham and Vice-Chair Bickley had no member matters.
- J. The next scheduled monthly meeting is tentatively December 18, 2023, at 2:00pm and January 3, 2024 at 2:00pm.
- K. A motion was made by Vice-Chairman Bickley to adjourn the meeting at 11:18 am. Mrs. Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0.

Submitted by Lauren A. Harbin, Secretary

Daniel B. Coffee, Chairman

Hubert P. Bickley, Vice-Chair

Sandra N. Higginbotham, Member