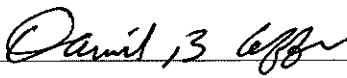


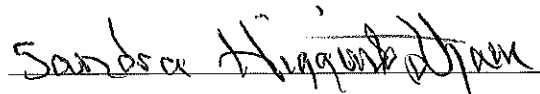
Board of Assessors
Monthly Meeting Minutes
March 18, 2025

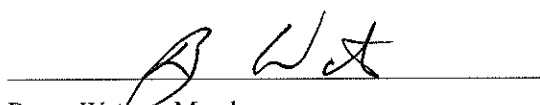
1. The meeting was called to order by Chairman Coffee at 2:00 pm at the Tax Assessors Office. A quorum was present including the following: Sandra N. Higginbotham, Bryan Watson, and Lauren A. Harbin, Secretary.
2. Mr. Watson motioned to approve the agenda as presented. Vice-Chair Higginbotham offered the second. There was no discussion. The motion passed 2-0-0.
3. A. Mr. Watson motioned to approve the February 11, 2025 minutes as presented. Vice-Chair Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0.
B. Mr. Watson motioned to approve the March 11, 2025 minutes as presented. Vice-Chair Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0.
4. Old Business
 - A. Mrs. Harbin told the Board that all documentation for pending appeals with Timberlands II has been received. All 2024 appeals are resolved.
5. New Business
 - A. There was no current budget update from the Board of Commissioners. Mrs. Harbin did indicate that two computers were being replaced in the office due to Microsoft discontinuing Windows 10 support. This is being coordinated through the Commissioners office with the County Manager and amendments will be made to the budget to accommodate.
 - B. Homestead Applications: Homestead exemption applications for 2025 were presented to the Board for approval. Upon Mrs. Harbin's recommendation Mr. Watson made a motion to deny two homestead applications as listed in the spreadsheet. Parcel 007-221-59-S the house is currently being built and is not currently the primary residence. Sandrell Scott has a prebill mobile home and does not own the land so is not eligible for homestead. Vice-Chair Higginbotham seconded the motion. The motion passed unanimously. Mr. Watson made a motion to approve the other homesteads as recommended. Vice-Chair Higginbotham seconded the motion. The motion passed unanimously. A spreadsheet containing the homesteads will be made a portion of these minutes.
 - C. Conservation use applications and releases for 2025 were presented to the Board for approval. Mr. Watson made a motion to approve as presented. Vice-Chair Higginbotham second the motion. The motion passed 2-0-0. A listing of the approved applications will be made a portion of these minutes.
 - D. Forest Land Protection applications and releases for 2025 were presented to the Board for approval. Mr. Watson made a motion to approve as presented. Vice-Chair Higginbotham seconded the motion. The motion passed 2-0-0. A listing of the approved applications will be made a portion of these minutes.

- E. The table of values for Conservation use from the Department of Revenue were presented for approval. Mr. Watson made a motion to approve the values as presented and recommended by Mrs. Harbin. Vice-Chair Higginbotham seconded the motion. The motion passed unanimously.
- F. The table of values for Forest Land Protection from the Department of Revenue were presented for approval. Mr. Watson made a motion to approve the values as presented and recommended by Mrs. Harbin. Vice-Chair Higginbotham seconded the motion. The motion passed unanimously.
- G. The table of values for Owner Harvest Timber from the Department of Revenue were presented for approval. Mr. Watson made a motion to approve the values as presented and recommended by Mrs. Harbin. Vice-Chair Higginbotham seconded the motion. The motion passed unanimously.
- H. Mrs. Harbin presented the Error and Releases to the Board. Mr. Watson made a motion to approve. Vice-Chair Higginbotham seconded the motion. The motion passed 2-0-0.
- I. In the Chief Appraiser update Mrs. Harbin discussed:
 - i. GAP group annual business meeting- a copy of upcoming legislation was given to Board members and Mrs. Harbin informed the members that she had subscribed them to a weekly mailing list for updates.
 - ii. CAVEAT- Mrs. Harbin informed the members that reservations at the Hyatt have been made for CAVEAT May 19-21st. The schedule of courses has not yet been released. A copy of the reservation confirmations was given to each member.
 - iii. HB581 Update- Currently the County, School Board, Woodland, Manchester, Geneva, and Junction City has opted out of HB 581. The city of Talbotton is currently running their opt-out hearings under the extension and should have paperwork completed by the end of March. The Board of Commissioners has asked Mrs. Harbin to work with the Board of Assessors attorney and assistant County Manager Ronnie Hendricks to help formulate a local floating homestead.
 - iv. Digest Review- Mrs. Harbin informed the Board that the 3-year cycle digest review was completed last week by Renita Fair. Mrs. Harbin does not foresee any serious compliance issues. She will keep the Board informed of the results.
- J. There were no members matters.
- K. The next scheduled monthly meeting is April 8, 2025, at 2:00pm.
- L. A motion was made by Mr. Watson to adjourn the meeting at 2:51 pm. Vice-Chair Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0. Board members stayed to complete signing of documents until 3:23pm

Submitted by Lauren A. Harbin, Secretary


Daniel B. Coffee, Chairman


Sandra N. Higginbotham, Vice-Chair


Bryan Watson, Member