

**MINUTES**  
**May 6, 2021**

Felicia Williams (Chairman) called the meeting to order at 9:00 A.M. Others in attendance were James Puckett (Assessor), Gretchen Quarterman (Assessor), Silas Hrobar (Chief Appraiser), Derek Pinkerton (Real Property Appraiser Supervisor), Sherry Dooley (CAMA Specialist), and LaKassa Baker (Secretary).

Ms. Williams gave the invocation.

Everyone stood for the Pledge of Allegiance.

Minutes from the meetings held April 1<sup>st</sup>, April 15<sup>th</sup>, and April 22<sup>nd</sup> were sent to the board to review prior to the meeting. Mr. Puckett made a motion to approve the minutes as presented and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Al Deen (Deen's LLC) informed the board that he did not have any updates for the personal property department. He says that he and his staff are busy working Personal Property Returns.

Mike Tanner (Commercial Property Appraiser) presented an Exempt Property Survey for the **Pregnancy Support Clinic of Valdosta Inc. (Map & Parcel 0113D—229)**. The house on this property is currently under renovation to become the administrative offices and to provide group meeting space for the Pregnancy Support Clinic. It is located next door to the main office which was already granted exempt status in 2013. They provide pro-life counseling and support to parents at no cost. Mr. Tanner recommended granting the exempt status on the property as a place of purely public charity to begin the 2021 digest. After discussion, Ms. Quarterman made a motion to approve the Exempt Status on the property and Mr. Puckett seconded the motion. Motion carried. All agreed.

Mr. Pinkerton informed the board of a correction for the neighborhood package for **Nottingham (#00078)** presented at the last meeting. The recommendation should have stated that the neighborhood factor change from 1.30 to 1.35. The Ratio (03689 to 0.3831), COD (0.0465 to 0.0448), and the PRD (1.0026 to 1.0023) were the correct numbers previously presented. Only the neighborhood factor was incorrect. Ms. Quarterman made a motion to approve the correction and Mr. Puckett seconded the motion. Motion carried. All agreed.

Mr. Tanner presented the following Commercial Property neighborhood review packages to the board along with his recommendation for approval:

**COMM SF/\$36 (#00439)** – Recommended to change the base land value from \$36/SF to \$20/SF. This will change the ratio from 0.4839 to 0.4000, the COD from 0.1582 to 0.1463, and the PRD from 1.1201 to 1.1100. After discussion, Ms. Quarterman made a motion to approve the change and Mr. Puckett seconded the motion. Motion carried. All agreed.

**COMM-Val North Biz Condos (#00606)** – Recommended to remove the 1.40 neighborhood factor and change the land from a lot pricing (\$3650/Lot) to a sq. foot methodology (\$26/SF). This will change the ratio from 0.2851 to 0.3957, the COD will remain the same at 0.0119 and the PRD will remain the same at 1.0007. After discussion, Mr. Puckett made a motion to approve the change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

**COMM-Val North (#00777)** – Recommended to change the base land value from \$100,00/Acre to \$240,000/Acre. This will change the ratio from 0.2882 to 0.4031, the COD from 0.0138 to 0.0983 and the PRD from 1.0046 to 1.0391. After discussion, Mr. Puckett made a motion to approve the change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

**COMM-Northside Dr. (#00783)** – Recommended to make no change for the 2021 digest. The neighborhood had a revaluation last year. Although the ratio is low for 2021 after having the revaluation last year, Mr. Tanner did not recommend a change at this time. There were four sales this past year and two were in the acceptable range and two were low. After discussion, Ms. Quarterman made a motion to make no change to the neighborhood at this time and Mr. Puckett seconded the motion. Motion carried. All agreed.

**COMM-Janet/Cowart/Pendleton (#00793)** – Recommended to make no change for the 2021 digest. There were only two sales out of 22 parcels in a three year-study and the ratio is low, but the PRD, and COD were good. In a Five-year study, there were four sales and the ratio, and COD are good, but the PRD is a little high. The majority of the parcels in this neighborhood are non-income producing properties, but in both sales studies only one property was non-income producing. Mr. Tanner does not feel that this is enough information to make a change at this time. After discussion, Ms. Quarterman made a motion to make no change and Mr. Puckett seconded the motion. Motion carried. All agreed.

**COMM-Inner Perimeter Rd. NE (#00805)** – Recommended to change the base land value from \$265,000/AC to \$110,00/AC. This will change the ratio from 0.5084 to 0.3994, the COD from 0.3185 to 0.2592 (still a little high), and the PRD from 1.3534 to 1.1039. After discussion, Ms. Quarterman made a motion to approve the change and Mr. Puckett seconded the motion. Motion carried. All agreed.

**COMM-N. Oak St. (#00986)** – Recommended to make no change for the 2021 digest. There were only two sales in a five-year study. One sale has a good ratio and the other sale is an outlier with a 0.6520 ratio. Upon inspecting that property, there were no changes that need to be made. The ratio is high at 0.5161, the COD is high at 0.2634 and the PRD, is just out of range at 0.9437. Mr. Tanner does not feel that he has enough information to make a change at this time. After discussion, Ms. Quarterman made a motion to make no change and Mr. Puckett seconded the motion. Motion carried. All agreed.

**COMM-Bemiss South (#00985)** – Recommended to make no change for the 2021 digest. In a three-year study, there was only one sale. The neighborhood was just revalued in 2020; so, Mr. Tanner recommended no change with it being only that one sale, even though the ratio is low at 0.2002. The COD is 0.0000, and the PRD is 1.0000. After discussion, Ms. Quarterman made a motion to make no change to the neighborhood and Mr. Puckett seconded the motion. Motion carried. All agreed.

**COMM-Valdosta NW (#00826)** – Recommended to make no change to the 2021 digest. This neighborhood consists of parcels that are not grouped in a geographically defined area. These are parcels that does not fit in with other subdivisions. In a three-year study, there were only two sales out of 27 parcels with a ratio of 0.5563, a COD of 0.0960, and a PRD of 0.9193. In a five-year study, there were only six sales with a ratio of 0.3993, a COD of 0.2086, and a PRD of 0.7770. Mr. Tanner does not feel that he has enough information to make a change to this neighborhood at this time. After discussion, Ms. Quarterman made a motion to make no change and Mr. Puckett seconded the motion. Motion carried. All agreed.

Mr. Tanner discussed with the board a BOE decision for **Life South Community Blood Centers Inc (Map & Parcel (0114A-003))**. The property is taxable and was made Exempt by the Board of Equalization. Mr. Tanner says that the property should be taxable because they are for profit. They sell blood to the hospital for patients that do not have insurance or cannot afford to pay. After discussion, Ms. Quarterman made a motion to Appeal to Superior Court and Mr. Puckett seconded the motion. Motion Carried. Ms. Williams opposed.

Adam Bridges (Commercial Property Appraiser) presented the following Commercial Property neighborhood review packages to the board along with his recommendation for approval:

**COMM-Enterprise Dr. – Dow (#00983)** – Recommended to change base land value from \$130,000/AC to \$170,000/AC for the 2021 digest. This will change the ratio from 0.3567 to 0.3994, the COD from 0.1000 to 0.666, and the PRD from 0.9874 to 0.9836. After discussion, Mr. Puckett made a motion to approve the change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

**COMM-St. Augustine – 175FF (#00453)** – Recommended to change base land value from \$4,30/FF to \$8,800/FF for the 2021 digest. This will change the ratio from 0.3023 to 0.3985, the COD from 0.2854 to 0.0087, and the PRD from 1.0441 to 0.9958. After discussion, Mr. Puckett made a motion to approve the change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

**COMM-South Patterson St. (#00753)** – Recommended to change base land value from \$30,000/AC to \$23,500/AC for the 2021 digest. This will change the ration from 0.4529 to 0.4032, the COD from .3321 to 0.1639, and the PRD from 2.3206 to 1.0601. After discussion, Ms. Quarterman made a motion to approve the change and Mr. Puckett seconded the motion. Motion carried. All agreed.

**COMM-Downtown 1 (#00765)** – Recommended to change the base land value from \$3,850/FF with an excessive factor of .10 after 20FF to \$5,500/FF with an excessive factor of .10 after 25 FF for the 2021 digest. This will change the ratio from 0.3414 to 0.3891, the COD from 0.1780 to 0.1877, and the PRD from 0.9684 to 1.0423. After discussion, Mr. Puckett made a motion to approve the change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

**COMM-Baytree Back Acres (#00761)** – Recommended to move all parcels with apartments from Baytree back Acres (#00761) to Baytree Road (#00627) for the 2021 digest. This will change the ratio from 0.2746 to 0.4351, the COD from 0.1991 to 0.0000, and the PRD from 1.1648 to 1.0000. After discussion, Ms. Quarterman made a motion to approve the change and Mr. Puckett seconded the motion. Motion carried. All agreed.

Chris Hancock (Residential Property Appraiser) presented the following neighborhood review packages to the board along with his recommendation for approval:

**Golden Oaks Pl (#00104)** – Recommended to apply a 1.65 neighborhood factor. This will change the ratio from 0.2862 to 0.3904, he COD from 0.0750 to 0.0532, and the PRD from 0.9948 to 0.9968. After discussion, Mr. Puckett made a motion to approve the change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

**Sheffield (#00100)** – Recommended to make no change to the neighborhood at this time. There were only three sales in a three-year study which represents only 8 % of the neighborhood. After reviewing the neighborhood and making some changes, the ratio is 0.4200, the COD is 0.2377, and the PRD is 1.2936.

Mr. Hancock does not feel that he had enough information to make a change at this time. After discussion, Mr. Puckett made a motion to make no change to the neighborhood and Ms. Quarterman seconded the motion. Motion carried. All agreed.

**Moulton Branch II (#00381)** – Recommended to change the neighborhood factor from 1.10 to 1.60. this will change the ratio from 0.3634 to 0.3961, the COD from 1.1856 to 0.0937, and the PRD from 1.9428 to 1.0088. After discussion, Ms. Quarterman made a motion to approve the change and Mr. Puckett seconded the motion. Motion carried. All agreed.

**Hidden Oaks (#00124)** – Recommended to apply a 1.30 neighborhood factor. This will change the ratio from 0.3594 to 0.3940, the COD from 0.0871 to 0.0877, and the PRD will remain the same at 1.0109. After discussion, Mr. Puckett made a motion to approve the change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

**Indian Head (# 00133)** – Recommended to apply a 1.55 neighborhood factor. This will change the ratio from 0.3056 to 0.3967, the COD from 0.0975 to 0.0911, and the PRD from 1.0192 to 1.0060. After discussion, Ms. Quarterman made a motion to approve the change and Mr. Puckett seconded the motion. Motion carried. All agreed.

**Long Pond (#00158)** – Recommended to apply a 1.65 neighborhood factor and change the lot values from \$15,000 to \$25,000. This will change the ratio from 0.2385 to 0.4000, the COD from 0.1031 to 0.0379, and the PRD from 1.0448 to 1.0110. After discussion, Ms. Quarterman made a motion to approve the change and Mr. Puckett seconded the motion. Motion carried. All agreed.

**Pine Cove Height (#00206)** – Recommended to make no change to the neighborhood at this time. There were seven sales in a three-year study which represents only 6% of the neighborhood. The sales varied from FM Sales, Government HUD sales, estate sales, etc. With all those variety of sales that show no uniformity, Mr. Hancock does not feel that he could recommend a practical change at this time. After discussion, Mr. Puckett made a motion to make no change to the neighborhood at this time and Ms. Quarterman seconded the motion. Motion carried. All agreed. The board would like for Mr. Hancock to look at this neighborhood again next year because there has no been a revaluation since 2007.

**Westover Flood Major/Affected (#00640/00641)** - Recommended to combine the two neighborhoods and remove the flood factors. He also recommended to change the neighborhood factor from 1.31 to 1.51. After a flood in 2009, a factor was placed on these neighborhoods and the sales in those areas during that time justified the change. However, in the last 2-3 years, sales are showing that the issue is no loner affecting the market of these properties and the factors should be removed. After making the changes and combing the neighborhoods, the ratio changed from 0.2854 in #00640 and 0.3519 in #00641 to 0.3943. the COD went from 0.1693 in #00640 and 0.1495 in #00641 to 0.1682, and the PRD went from 1.0230 in #00640 and 1.0247 in #00641 to 1.0146. After discussion, Mr. Puckett made a motion to approve the changes and Ms. Quarterman seconded the motion. Motion carried. All agreed.

De Gist (Land Appraiser) met with the board to explain the Rural Land Small Tract and Large Tract schedules.

After reviewing the schedules, Ms. Gist recommended to make no changes to the Large Tract Schedule for 2021. Ms. Quarterman made a motion to approve no change to the large tract schedule and Mr. Puckett seconded the motion. Motion carried. All agreed.

Ms. Gist recommended an increase only to the 1C & 3C areas on the small tract schedules. This change will affect 4552 out of 7736 small tract parcels. After discussion, Mr. Puckett made a motion to approve the change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Geannie McMullen (GIS Coordinator) presented several Conservation applications for new, continuation or renewal of conservation covenants to the board along with staff's recommendation for approval. There were a few applications for properties that are under the qualifying acreage alone, but they are being used in conjunction with adjoining larger tracts. Mr. Puckett made a motion to approve the Conservation applications and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Mr. Hrobar discussed an email sent by **Kenneth Howell (Map & Parcel 0146C-136)** regarding retroactive pay for the 100% disabled veteran's exemption. Mr. Howell was qualified and approved for the 100% exemption for 2020. He is asking for the exemption to be retroactive to 2017 because he was granted the 100% disabled status retroactively with the VA and according to the law the veteran can be granted the exemption up to three years prior to their application date. Ms. Quarterman made a motion to approve the disabled veteran's exemption for 2017-2019 and Mr. Puckett seconded the motion. Motion carried. All agreed.

The following applications were also approved for the retroactive 100% disabled Veteran Exemption:

**Calvin Sr. & Ray Jean Henry (Map & Parcel 0109A-132) – tax year 2019**

**Paul E. Martin (Map & Parcel 0026-166) – tax year 2018 & 2019**

**Arthur L. Smith (Map & Parcel 0054D-434 – tax year 2018**

The E & R and NOD List for April was presented to the board for approval. Mr. Puckett made a motion to approve the list as submitted and Ms. Quarterman seconded the motion. Motion carried. All agreed.

The PT311W (Appeal Withdrawal Forms) List for April was presented to the board for approval. Ms. Quarterman made a motion to approve the list as submitted and Mr. Puckett seconded the motion. Motion carried. All agreed.

The board discussed advertising the upcoming vacant Chief Appraiser position.

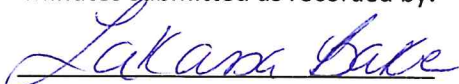
The board also discussed Fire Fee's for the 2021 digest.

There will be a Special Called meeting on Tuesday, May 11<sup>th</sup> at 9:00 A.M. to review more neighborhood packages.

Having no further business to discuss, Ms. Williams called for a motion to adjourn. Ms. Quarterman made a motion to adjourn the meeting and Mr. Puckett seconded the motion. Motion carried. All agreed.

The meeting adjourned at 1:05 P.M.

Minutes submitted as recorded by:

  
**LAKASSA BAKER, Secretary**