

**MINUTES**  
**December 2, 2021**

Felicia Williams (Chairman) called the meeting to order at 9:00 A.M. Others in attendance were James Puckett (Assessor), Gretchen Quarterman (Assessor), Lisa Bryant (Chief Appraiser), and LaKassa Baker (Secretary).

Ms. Williams gave the invocation.

Everyone stood for the Pledge of Allegiance.

Minutes from the meetings held November 4<sup>th</sup> and November 8<sup>th</sup> were sent to the board to review prior to the meeting. Ms. Quarterman made a motion to approve the minutes as submitted and Mr. Puckett seconded the motion. Motion carried. All agreed.

Al Deen (Deen's LLC) presented several ACO's for approval. After discussion, Mr. Puckett made a motion to approve the ACO's and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Mr. Deen also presented a digest comparison summary for the Personal Property digest with a comparison of the 2020 and 2021 digests.

The board discussed the Personal Property Contract for Deen's LLC. The board signed a three-year contract with Mr. Deen with the option to renew each year. After discussion, Ms. Quarterman made a motion to continue the contract with Mr. Deen and Mr. Puckett seconded the motion. Motion carried. All agreed.

Ms. Bryant discussed the QPublic Appeals module with the board. She informed them that the County attorney says it may cause a lot of legal issues by using the module. The board is still interested in using the appeal option on QPublic and is going to get more information from QPublic before deciding.

Chris Hancock (Real Property Appraiser Supervisor) met with the board to discuss a 2021 appeal for **Murray Webb (Map & Parcel 0084A-056)**. The Value for 2021 was \$1,890,238, and the taxpayer's asserted value was \$1,300,000. Using the income approach, the value is \$1,565,386. The taxpayer is willing to accept that value if the board approves. After discussion, Ms. Quarterman made a motion to approve the value based on the income approach and Mr. Puckett seconded the motion. Motion carried. All agreed.

Geannie McMullen (GIS Coordinator) presented a Breach of the Conservation Covenant with no penalty per death for **Jim Stibbins Etal Heirs (Map & Parcel 0105-042)**.

Ms. McMullen also discussed **River Run Farm LLC (Map & Parcel 0259-029B & 0259-029C)**. The board approved a breach with penalty at the November 4<sup>th</sup> board meeting. It was discovered after the meeting that the county had stopped removing the dirt for the Borrow Pit because it was against the subdivisions restrictive covenants to mine on the property. The county attorney advised to reverse the decision to breach the covenant and add the conservation back to the property.

After discussion, Mr. Puckett made a motion to approve both Conservation matters presented to the board and Ms. Quarterman seconded the motion. Motion carried. All Agreed.

The 30-day notice list was presented to the board for approval. Mr. Puckett made a motion to approve and Ms. Quarterman seconded the motion. Motion carried. All agreed.

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

The PT311W (Appeal Withdrawal Forms) List for November 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.

There was no outstanding appeals report presented at this meeting.

The board was presented a meeting schedule for 2022 for approval. Ms. Quarterman made a motion to approve and Mr. Puckett seconded the motion. Motion carried. All agreed. The meetings will continue to be held on first Thursdays of each month at 9:00 A.M.

Ms. Quarterman says that she would like to get a monthly report from GMASS for the Commercial Property Department like they get each month from Deen's LLC with the personal property department. The board agreed. Ms. Bryant will discuss with GMASS.

Samantha Matthews from Lowndes-Valdosta Arts Commission Inc. met with the board to discuss property that was transferred to them this year from **First State Bank (Map & Parcels 0118C-164, 0118C-166 & 0118C-175A)**. They acquired the property in March of this year and has received a tax bill for this year. Ms. Matthews thought that since they were tax exempt there would be no tax bill. The board informed Ms. Matthews that the property is taxable for 2021 because it was owned by the bank on January 1<sup>st</sup>. She has submitted the Exempt Property Survey and it is being reviewed by staff for Exempt status for 2022.

The board discussed the retroactive Disabled Veteran's Homestead Exemption. The Department of Revenue's opinion is that the retroactive exemption should only apply if the taxpayer already had homestead exemption prior. Ms. Williams does not agree and says that the taxpayer should get the retroactive exemption if they qualify whether they had regular homestead exemption prior or not. After discussion, the board agreed to change the policy to approve retroactive exemption for all veteran's if they qualify for it. They would have had to own and live on the property to qualify for the exemption for the years that are retroactive.

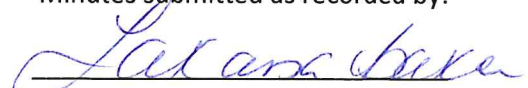
The board will have a Special called meeting on December 13<sup>th</sup> at 11:00 to approve the mobile home digest. The office Christmas party will be the same day at 11:30 A.M.

Executive Session was on the agenda, but the board did not go into Executive Session.

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 10:29 A.M.

Minutes submitted as recorded by:

  
LAKASSA BAKER, Secretary