

**MINUTES**  
**February 2, 2022**

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), Sherry Dooley (CAMA Specialist), and LaKassa Baker (Secretary).

Mr. Puckett gave the invocation.

Everyone stood for the Pledge of Allegiance.

Minutes from the meeting held January 6<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 the following ACO's for approval.

**Alcala Inc. (Acct. # 11415) for tax years 2019, 2020, and 2021.** Moved Equipment to correct Acct # 9870. It was returned incorrectly by the property owner.

**Alcala Alexander (Acct. # 9870) for tax years 2019, 2020, and 2021.** Equipment moved from Acct # 11415 and removed duplicate equipment.

Mr. Puckett made a motion to approve the ACO's and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Mr. Deen also presented an ACO for **Hall & Hall Investment Prop LLC (Acct. # 11900)**. The Equipment was reported in Brooks County for tax year 2021. The accountant filed return in Brooks and Lowndes County, but it is now located in Brooks County and taxes have been paid there. After discussion Mr. Puckett made a motion to approve the ACO to delete the account in Lowndes County and Ms. Quarterman seconded the motion. Motion carried. All Agreed.

Joe Wright (GMASS Inc.) met with the board to give an update on the work that is being done for the Commercial Property Department. He says that 712 parcels have been reviewed since their appraisers started reviewing the properties in January. They will review all of the Commercial Properties within the next three years and will do a revaluation of the Commercial Properties in 2024.

Geannie McMullen (GIS Coordinator) presented Conservation matters to the board for approval.

**Gary L. & Mary Kuhlmann (Map & Parcel 0216-047E – 11.00 Acres) –** Breach no penalty for health issues. He meets all of the qualifications to Breach the Covenant.

**Walter Ray Kelly (Map & Parcel 0092-023 – 75.87 Acres) –** Breach no penalty due to death.

**Sammie Lucas (Map & Parcel 0053-054 – 12.00 Acres) –** After removing 2 acres to value at Fair Market Value for a home on the property. There are 10.00 Acres that qualify for Conservation. It is 85% Cropland and 15% yard/pasture. The land is being leased and Mr. Lucas provided a Lease Letter to prove that it is being used for a qualifying use.

All of the remaining parcels presented were renewal or continuation of the Conservation Covenant and fully qualify.

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

Ms. Bryant discussed **Valdosta Mall Corners (Map & Parcels 0084A-011 & 0084C-009)** 2018, 2019, and 2020 appeals with the board. The owner appealed the 2018 & 2019 appeals to Superior Court on these parcels in 2020, and a settlement conference, which is required before the appeal is sent to Superior Court, was scheduled. The office closed due to COVID and the hearings were cancelled, but they were never rescheduled once the office reopened. If the settlement conference is not scheduled in the required amount of time, the Law states that the taxpayer is entitled to their asserted value on the property for that tax year. Due to the taxpayer receiving the asserted values, 0084A-011 changed from \$8,948,821 to \$6,500,000 and 0084C-009 changed from \$5,018,309 to \$3,200,000 The taxpayer also has a 2020 appeal waiting to be heard by the Board of Equalization on these properties. The 299 (C) value will be applied for the 2018, 2019, and 2020 appeals and the taxpayer will withdraw the appeals for those tax years. The 2021 Appeal is still active and waiting to be heard by a Hearing Officer. After discussion, Ms. Quarterman made a motion to approve the values for 2018, 2019, and 2020 and Mr. Puckett seconded the motion. Motion carried. All agreed.

**Bemiss Land Holdings (Map & Parcel 0146A-067)** has active appeals for 2020 & 2021. They were billed at 85% of the value on these appeals because they were still active at the time that tax bills were mailed. The law states that the taxpayer should be billed at the lesser of 85% or the last value that that was Finally determined on the property until the appeal is resolved for the tax year under appeal. The taxpayer is asking for a refund for the 2020 and 2021 taxes paid on the 85% value for those years because the last value that was Finally determined was less than the 85% value of these properties. After discussion, Mr. Puckett made a motion to approve the refund and Ms. Quarterman seconded the motion.

Ms. Bryant presented the 2022 Beginning Ratios to the board for review for Real Property. These ratios are before any field reviews have been done by the field staff for 2022.

Ms. Bryant discussed the revaluation of Real Property with the board. Mr. Puckett asked for information regarding the history of revaluation in Lowndes County at the last meeting and wanted to discuss a plan for Revaluation. He would like to see the revaluation done in house. The Real Property schedules has not been updated since 2000. Ms. Bryant does not believe that it is feasible to do a county wide revaluation in house because there is not enough staff to be able to handle it. Also, if more staff is hired to help with the revaluation, it would take several years for them to get the training and be qualified to do the job. She also says that once the revaluation is complete it would not take as much staff to maintain the parcels. Also, there is a risk of receiving a deficiency within the digest during the Digest Review that is performed by the Department of Revenue every three years with the schedules being out of line. If that happens the county would receive a Consent Order and would have to comply with that Consent order or receive a \$5 per parcel penalty at that time. There was only discussion at the meeting. No decision has been made at this time. The revaluation would not be for this years' Budget, so the board will revisit at a later time.

The new Policies and Procedures Manual was presented to the board for review. They will review the manual and discuss it at the next board meeting.

The board reviewed the Affidavit for Disabled Veteran's that was created for the taxpayer to sign if they are seeking retroactive Veteran's Exemption, but didn't already have the regular homestead exemption on their property in the prior years. The board approved use of the affidavit.

Ms. Bryant presented the 2022-2023 Budget that will be submitted for approval. After discussion Mr. Puckett motioned to approve the Budget with modifications that were discussed and Ms. Quarterman seconded the motion. Motion carried. All Agreed.

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

Ms. Dooley presented the Outstanding Appeals Report to the board for review.

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 10:49 A.M.

Minutes submitted as recorded by:

  
**LAKASSA BAKER, Secretary**