

MINUTES
March 3, 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 (Assessment Coordinator), and LaKassa Baker (Secretary).

Ms. Quarterman gave the invocation.

Everyone stood for the Pledge of Allegiance.

Minutes from the meeting held February 2, 2022 was 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.

The board presented Sharon Ross with a certificate for being employed with the office for 15 years.

John Lunsford (Deen's LLC) presented ACO's to the board for approval on the following personal property accounts:

Church Street Coffee (Acct. # 9850) – Tax Years 2019, 2020 & 2021 – Equipment returned on Acct. # 11226
Mirsh Enterprises LLC (Acct. # 1666) – Tax Year 2021 – Duplicate account
Warehouse Package (Acct. # 11983) – Tax Year 2021 – Duplicate account

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

Joe Wright (GMASS) – updated the board on the Fieldwork that has been done during the Commercial Property Reviews.

Geannie McMullen (GIS Coordinator) presented the 2022 Owner Harvest Timber Table for approval. Ms. Quarterman made a motion to approve and Mr. Puckett seconded the motion. Motion carried. All agreed.

Ms. McMullen presented the Ordinances to change the Lighting District to Basic Decorative Lighting for lots in Plantation Point Subdivision and Cypress Lake Subdivision. Ms. Quarterman made a motion to approve the lighting district changes and Mr. Puckett seconded the motion. Motion carried. All agreed.

Ms. McMullen presented Conservation Breaches no penalty for the following properties:

Fisk, Jeffrey E. (Map & Parcel 0033-023, 105.57 Acres) – Due to Medical Reasons
McMullen, James C. Etal (Map & Parcel 0220A-058A, 19.35 Acres) – Due to Medical Reasons
Johnson, Jenny (Map & Parcel 0031-050, 72.53 Acres) – Previously approved but changed her mind. Taxpayer can breach with no penalty if they change their mind before tax bills are mailed.
Floyd, Ethel R. (Map & Parcel 0144-041, 16.84 Acres) – Taxpayer can breach with no penalty due to age and the amount of time they have owned the property.

Mr. Puckett made a motion to approve the Conservation Breaches with no penalty and Ms. Quarterman seconded the motion. Motion carried. All agreed.

The remainder of the Applications were for New, Renewal, or Continuation of the Conservation Use Covenants. They all were fully qualified and recommended for approval by staff. Ms. Quarterman made a motion to approve and Mr. Puckett seconded the motion. Motion carried. All agreed.

The Board discussed the Policies and Procedures Manual that was presented at the last meeting. After having a chance to review the manual, Ms. Quarterman made a motion to approve the use of the manual for the office and Mr. Puckett seconded the motion. Motion carried. All agreed.

Rob Green (Residential Property Appraiser) presented the following Neighborhood Adjustment packages to the board with his recommendation of approval:

Glrl Brk Gramercy Coventry (#00644) – Recommended to change the neighborhood factor from 1.25 to 1.65. This will change the ratio from 0.3055 to 0.3838, the COD from 0.0435 to 0.0433, and the PRD from 1.0036 to 1.0031. After discussion, Mr. Puckett made a motion to approve the neighborhood change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Ivy Gate (#00012) – Recommended to change the neighborhood factor from 1.30 to 1.55 and the lot value from \$30,000 to \$38,000. This will change the ratio from 0.3203 to 0.3855, The COD from 0.0419 to 0.0421, and the PRD from 1.0022 to 1.0024. After discussion, Ms. Quarterman made a motion to approve the neighborhood changes and Mr. Puckett seconded the motion. Motion carried. All agreed.

Charter Oaks (#00034) – Recommended to change the neighborhood factor from 0.65 to 1.10 and change the land values from \$7,500 to \$ 16,500. This will change the ratio from 0.2185 to 0.3908, the COD from 0.1610 to 0.1178, and the PRD from 1.0429 to 1.0182. After discussion, Ms. Quarterman made a motion to approve the neighborhood changes and Mr. Puckett seconded the motion. Motion carried. All agreed.

Walden Woods (#00278) – Recommended to change the neighborhood factor from 1.00 to 1.35. This will change the ratio from 0.3113 to 0.3975, the COD from 0.0661 to 0.0674. and the PRD from 1.0069 to 1.0063. After discussion, Ms. Quarterman made a motion to approve the neighborhood change and Mr. Puckett seconded the motion. Motion carried. All agreed.

Cross Creek (#00388) – Recommended to change the neighborhood factor from 1.00 to 1.40. This will change the ratio from 0.2933 to 0.3844, the COD from 0.0502 to 0.0532, and the PRD from 1.0020 to 1.0016. After discussion, Mr. Puckett made a motion to approve the neighborhood change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Chadwyck (#00393) – Recommended to change the neighborhood factor from 1.00 to 1.45 and the land from \$12,500 to \$22,000. This will change the ratio from 0.2535 to 0.3817. The COD from 0.1206 to 0.1201, and the PRD from 1.0209 to 1.0211. After discussion, Mr. Puckett made a motion to approve the neighborhood changes and Ms. Quarterman seconded the motion. Motion carried. All agreed.

North Brook (#00479) – Recommended to change the neighborhood factor from 0.85 to 1.30. This will change the ratio from 0.2762 to 0.3929, the COD from 0.0770 to 0.0773, and the PRD from 1.0076 to 1.0074. After discussion, Mr. Puckett made a motion to approve the neighborhood change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Fairington Place (#00481) – Recommended to change the neighborhood factor from 1.10 to 1.30. This will change the ratio from 0.3426 to 0.3898, the COD from 0.0727 to 0.0707, and the PRD from 1.0067 to 1.0062. After discussion, Ms. Quarterman made a motion to approve the neighborhood change and Mr. Puckett seconded the motion. Motion carried. All agreed.

Kingston Estates (#00495) – Recommended to change the neighborhood factor from 1.00 to 1.55. This will change the ratio from 0.2773 to 0.3922, the COD from 0.0414 to 0.0382, and the PRD from 1.0057 to 1.0058. After discussion, Mr. Puckett made a motion to approve the neighborhood change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Branch Point (#00559) – Recommended to change the neighborhood factor from 1.12 to 1.50. This will change the ratio from 0.3113 to 0.3857, the COD from 0.0774 to 0.0787, and the PRD from 1.0071 to 1.0069. After discussion, Mr. Puckett made a motion to approve the change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Knights Mill (#00567) – Recommended to change the neighborhood factor from 1.08 to 1.45. This will change the ratio from 0.3105 to 0.3966, the COD from 0.0704 to 0.0689, and the PRD from 1.0065 to 1.0062. After discussion, Ms. Quarterman made a motion to approve the neighborhood change and Mr. Puckett seconded the motion. Motion carried. All agreed.

Miller Farms (#00619) – Recommended to change the neighborhood factor from 1.10 to 1.50. This will change the ratio from 0.3021 to 0.3844, the COD from 0.0402 to 0.0524, and the PRD from 1.0023 to 1.0054. After discussion, Ms. Quarterman made a motion to approve the neighborhood change and Mr. Puckett seconded the motion. Motion carried. All agreed.

Ronnie Johnston (Residential Property Appraiser) presented the following Neighborhood Adjustment packages to the board with his recommendation of approval:

Floyd McNeal Estates (#00153) – Recommended to change the neighborhood factor from 1.00 to 1.70 and the lot values from \$34,500 to \$43,000. This will change the ratio from 0.2480 to 0.3971, the COD from 0.0385 to 0.0382, and the PRD from 1.0024 to 1.0023. After discussion, Mr. Puckett made a motion to approve the neighborhood changes and Ms. Quarterman seconded the motion. Motion carried. All agreed.

The Landings (#00147) – Recommended to change the neighborhood factor from 1.00 to 1.60 and the lot values from \$30,000 to \$45,000. This will change the ratio from 0.2483 to 0.3953, the COD from 0.0514 to 0.0508, and the PRD from 1.0028 to 1.0029. After discussion, Ms. Quarterman made a motion to approve the neighborhood changes and Mr. Puckett seconded the motion. Motion carried. All agreed.

Val Del Villas (#00161) – Recommended to change the neighborhood factor from 1.00 to 1.70 and the lot values from \$32,000 to \$45,000. This will change the ratio from 0.2368 to 0.3869, the COD from 0.0351 to 0.0354, and the PRD will remain the same at 1.0013 to 1.0013. After discussion, Mr. Puckett made a motion to approve the neighborhood changes and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Quarterman Crossing (#00532) – Recommended to change the neighborhood factor from 1.10 to 1.50. This will change the ratio from 0.3058 to 0.3904, the COD from 0.0471 to 0.0458, and the PRD from 1.0023

to 1.0021. After discussion, Mr. Puckett made a motion to approve the neighborhood change and Ms. Quarterman seconded the motion. Motion carried. All agreed.

The E & R and NOD List for February 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 PT311W (Appeal Withdrawal Forms) List for February 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.

Ms. Dooley presented the Outstanding appeals list to the board for review.

In other matters, Chris Hancock (Real Property Appraiser Supervisor) came in from a Board of Equalization hearing and shared that the BOE had made the decision to make **LifeSouth Community Blood Centers Inc. (Map & Parcel 0114A-003)** tax exempt for the 2021 tax year at the hearing that morning. The Board of Assessor's had previously approved the decision to appeal the BOE's decision for the 2020 tax year to Superior Court for making this property tax exempt and it is currently waiting to be heard in court. After discussion, Ms. Quarterman made a motion to appeal the 2021 Board of Equalization decision to Superior Court and Mr. Puckett seconded the motion. Motion carried. All agreed.

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

The meeting adjourned at 11:00 A.M.

Minutes submitted as recorded by:


LAKASSA BAKER, Secretary