

MINUTES
April 13, 2023

Felicia Williams (Chairman) called the meeting to order at 9:08 A.M. Others in attendance were James Puckett (Assessor), LaKassa Baker (Interim Chief Appraiser/Secretary), Sherry Dooley (Assessment Coordinator), and Chris Hancock (Real Property Appraiser Supervisor). Gretchen Quarterman (Assessor) was not present for this meeting.

Ms. Williams gave the invocation.

Everyone stood for the Pledge of Allegiance.

Minutes from the meetings held March 9th and March 30th were sent to the board to review prior to the meeting. Mr. Puckett made a motion to approve the minutes as submitted and Ms. Williams seconded the motion. Motion carried. All agreed.

Jim Burt (Map & Parcel 0146A-134) met with the board regarding homestead exemption on his property. The deed was recorded in his name on January 12th of this year, so he was told that he would not qualify for homestead exemption until 2024 because the property was not in his name on January 1st. Mr. Burt provided the law (48-5-40(3)(b)) that says if you have a “bona fide contract providing for the conveyance of title to the applicant upon performance of the contract” that he should qualify for the exemption. He did have a contract from his parents since 2006 and he has been living in the house and had just paid the loan off, so the deed was just recorded in his name. After discussion, Mr. Puckett made a motion to approve the homestead exemption for 2023 and Ms. Williams seconded the motion. Motion carried. All agreed.

Al Deen (Deen’s LLC) informed the board that he had nothing to present to them at this meeting. He and his staff are steady processing Personal Property Returns at this time.

Joe Wright (GMASS) informed the board that they are steady doing their parcel to parcel reviews and to date they have reviewed 1343 parcels. He says that they should be ready to send assessment notices on time with the exception of the Low-Income housing properties.

Bobby Carroll presented Exempt Property Surveys for the following properties:

Jesus Christ by Faith Ministries Inc. (Map & Parcel 0056-007) – This is a church and is being operated as a church, so his recommendation was to approve the exempt status. Mr. Puckett made a motion to approve the exempt status on this property and Ms. Williams seconded the motion. Motion carried. All agreed.

Mailbox Club Inc. (Map & Parcel 0111C-275) – This is a nonprofit organization that has volunteers and missionaries from all of the country come in and mail religious materials to several different countries. They have other adjoining parcels that are already exempt and they have purchased this parcel and it is being renovated for offices and a couple of bedrooms for volunteers to stay while coming in to help. Mr. Carroll recommended to deny the exemption for 2023 due to the property being under renovation on January 1st and is still currently under renovations; and is not being used at this time. He says that they will qualify once the renovations are done. After discussion, Mr. Puckett made a motion to deny the

exemption for 2023 based on staff's recommendation and Ms. Williams seconded the motion. Motion carried. All agreed.

Mr. Carroll also discussed a Cuva review for a continuation for **Trina B. Avery Etal (0189-187)**. He wanted to inform the board that as of right now the property is only being used for agricultural purchases, but the prior owner had a hangar and landing strip on the property. The new owner is not using it for that purpose at this time, but may have future plans to do so and also may be planning to put a RV park on the property in the future. He wanted to make the board aware that the property does have the proper use at this time to qualify for the covenant, but there may be a breach in the future. He has informed the taxpayer that they may want to go ahead and breach the covenant now to avoid more penalties in the future if they plan to make those changes.

Erika Jackson (GIS Coordinator) presented several Cuva applications for new, renewal, or continuation of the covenant. All of the properties fully qualified for the exemption. There were a few that were under ten acres, but they all had adjoining properties that were also in Cuva that had more than enough acreage to qualify for the covenant. After discussion, Mr. Puckett made a motion to approve the Cuva applications based on staff's recommendation and Ms. Williams seconded the motion. Motion carried. All agreed.

Ms. Baker presented the beginning ratios for the board to review before any work was done for 2023.

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

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

Ms. Dooley presented the outstanding appeals report for the board to review.

De Gist (Land Appraiser) discussed land changes for this year and asked if she should wait to make any changes this year in the rural areas with the revaluations already being done on the improvements. The board feels that all changes should be made if there is time to get it done without rushing through it before assessment notices are mailed. Ms. Gist will take a look at the land and the board will come back for a Special Called Meeting to decide what needs to be done for this year. She is also looking into making changes into the break from small tracts to large tracts based on how sales have been looking.

The board discussed the **LifeSouth Community Blood Centers Inc. (Map & Parcel 0114A-003)** and the decision to appeal the Superior Court's decision to appeals court. The board decided that it was the right decision to continue with the appeal to Appeals Court because they do not agree with the Superior Court Judge's decision. The process to appeals court is not a long process, so they board feels that it is worth continuing with the appeal at this time.

Having no further business to discuss, Ms. Williams called for a motion to adjourn.

Mr. Puckett made a motion to adjourn the meeting and Ms. Williams seconded the motion. Motion carried. All agreed. The meeting adjourned at 10:45 A.M.

Minutes submitted as recorded by:

Lakasa Baker
LAKASSA BAKER, Secretary