

MINUTES
July 6, 2023

Felicia Williams (Chairman) called the meeting to order at 9:00 A.M. Others in attendance were James Puckett (Assessor), Gretchen Quarterman (Assessor), LaKassa Baker (Interim Chief Appraiser/Acting Secretary), and Sherry Dooley (Appraisal Coordinator). Shanna Fruge' (Secretary) was not present for this meeting.

Mr. Puckett gave the invocation.

Everyone stood for the Pledge of Allegiance.

Minutes from the June 1st, June 15th, and June 22nd meetings 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.

G. Norman Bennett (Map & Parcel 0011-020) was scheduled to meet with the board but canceled the morning of the meeting and said that he would reschedule at a later date.

Al Deen (Deen's LLC) did not have any updates in the Personal Property department for the board at this meeting.

Joe Wright (GMASS) informed the board that the Commercial Property department has received 19 appeals so far.

GMASS is still working on the parcel to parcel review for the 2024 revaluation of the Commercial Properties. Mr. Wright asked if they can have access to more computers to allow more staff to be able to enter work as the parcels are reviewed.

Bobby Carroll (Specialized Assessment Appraiser) presented the following Exempt Property Surveys for the board's review.

CDC City of Praise Inc. (Map & Parcel 0151-052) – Mr. Carroll says that this is vacant land where they intend to build a church, but nothing is happening on the property at this time. His recommendation is to deny the Exempt Status at this time. After discussion, Mr. Puckett made a motion to deny the exempt status on this property and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Living Bridges Ministry Corp (Map & Parcel 0145B-095) – Mr. Carroll says that they asked for Exempt status due to being a purely public charity. He agrees that they are a purely public charity, but this building was not completed until February, so there was nothing happening on this property as of January 1st of this year. He recommended that the Exempt status be denied for 2023. After discussion, Mr. Puckett made a motion to deny the exempt status for 2023 on this property and Mr. Puckett seconded the motion. Motion carried. All agreed.

Angela Manning (Map & Parcel 0161A-229) – Mr. Carroll says that this is a church and it is solely being used as a place of religious worship. His recommendation was to approve the exempt status on this property. After discussion, Mr. Puckett made a motion to approve the exempt status on this property for 2023 and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Erika Jackson (GIS Coordinator) presented several Conservation applications received in lieu of an appeal for 2023 along with staff's recommendation for approval. Mr. Puckett made a motion to approve the applications and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Ms. Jackson also presented the value and copy of the notice of assessment for a Qualified Timber Property (QTP) for **Shelton Land Company (Map & Parcel 0185-043)**. The taxpayer applied for the program with the Department of Revenue and it is also valued and the notice is mailed to the taxpayer by them. Mr. Puckett made a motion to approve the QTP value and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Jessica Flowers (Administrative Clerk) ask the board to approve homestead exemption retroactively for the following properties where the homestead exemption was left off in error.

Jerry E. & Kay W. Smith (Map & Parcel 0078B-164) – Taxpayer applied for homestead exemption in 2019 and it was left off in error. Ms. Flowers asked the board to approve the homestead exemption for 2020, 2021, and 2022 because the board can only go back three years. Ms. Quarterman made a motion to approve adding the homestead exemption for the 2020, 2021, and 2022, and Mr. Puckett seconded the motion. Motion carried. All agreed. Ms. Flowers has added the exemption for 2023.

Frank T. & Gloria B. Corker (Map & Parcel 0107A-098) – Taxpayer applied for homestead exemption in 2021 and it was left off in error. Ms. Quarterman made a motion to approve adding the homestead exemption for 2021 and 2022 and Mr. Puckett seconded the motion. Motion carried. All agreed. Ms. Flowers has added the exemption for 2023.

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

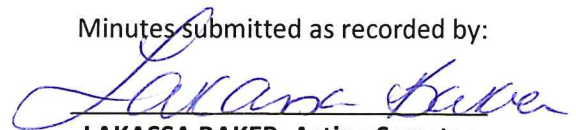
The 30-day notice values for 2023 appeals that has been reviewed were presented to the board for approval. After discussion, Mr. Puckett made a motion to approve the values and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Ms. Dooley presented the 2023 appeals report to the board for review.

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

The meeting adjourned at 10:36 A.M.

Minutes submitted as recorded by:


LAKASSA BAKER, Acting Secretary