

**MINUTES**  
**March 4, 2021**

Felicia Williams (Chairman) called the meeting to order at 9:00 A.M. Others in attendance were James Puckett (Assessor), Gretchen Quarterman (Assessor), Silas Hrobar (Chief Appraiser), Derek Pinkerton (Real Property Appraiser Supervisor), Walter and Will Elliott (County Attorneys), and LaKassa Baker (Secretary).

Mr. Puckett gave the invocation.

Everyone stood for the Pledge of Allegiance.

Minutes from the meetings held February 4<sup>th</sup> and February 18<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.

Ms. Williams called for a motion to go into Executive Session for attorney-client communication pertaining to pending or potential litigation. Ms. Quarterman made a motion to go into Executive Session and Mr. Puckett seconded the motion. Motion carried. All agreed.

Executive Session began at 9:05 A.M.

Ms. Quarterman made a motion to end Executive session and reconvene the regular meeting and Mr. Puckett seconded the motion.

The regular meeting reconvened at 11:19 A.M.

Al Deen (Deen's LLC) gave the board an update on the personal property department. He says that returns have been coming in slower than normal this year.

Mr. Deen also presented to ACO's for the board's approval for **Walmart Stores East LP (Acct. # 11057)** and **Walmart Stores East LP (Acct. # 11056)**. Acct. # 11057 was removed from the digest because it is a duplicate account of Acct. #11056. Some equipment from the fuel center that was on Acct. # 11057 but was not already on Acct. #11056 was added to that account. These accounts were also under appeal for 2020, so the taxpayer signed an Appeal Withdrawal Form (PT311W) to withdraw the appeals once the changes were made.

Walmart Stores also withdrew 2020 appeals for **Sama East Inc. US06204 (Acct. # 3471)**, **Walmart Stores East LP (Acct. # 2366)**, and **Walmart Stores East LP (Acct. # 3768)**. They decided to accept the values and withdraw the appeals after discussing them with Mr. Dean.

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

Mike Tanner (Commercial Property Appraiser) presented an Exempt Property survey for **NorthBridge Church Inc. (Map & Parcel 0051-003)**. The church purchased this 10-acre unimproved tract of land on Hwy 41, south of Hahira, with plans to build. Mr. Tanner says that the church has site plans, building plans and photographs to show that they do have plans to build and are not just holding the property for future gain. He recommended that the board approve the Exempt status on the property for the 2021 digest.

Ms. Williams stated that there needs to be a policy in place for Exempt properties because she does not feel that everyone has been treated the same. She says that she filed an Exempt Property Survey for her church, with the same plans to build, but she never got a response from anyone at the office. She says that there are also other churches that she knows of that have not heard back from their Exempt Property Surveys. She agrees that NorthBridge Church should be granted the exemption, but she thinks that all churches should be treated the same. After further research, it was determined that Exempt property survey for Ms. Williams' church, **Hosannah Missionary Baptist Church (Map & Parcel 0226-001)**, was presented to the board of Assessors on 06/04/2020 and approved for Exempt Status at that time.

After discussion, Mr. Puckett made a motion to approve the Exempt Status for Northbridge Church Inc. for the 2021 digest and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Mr. Tanner also presented an Exempt Property Survey for **Grace Outreach Ministry South Inc. (Map & Parcel 0118C-062)** for Adam Bridges (Commercial Property Appraiser) who could not be at the meeting. The church has two improvements on this property. One is being used as a church and the other improvement is a storage warehouse that is currently being rented out. They have future plans to renovate the warehouse and make it into a new sanctuary but at this time it is being rented. This excludes this building from being tax exempt. Mr. Bridges recommended that the board approved making a building only parcel for the warehouse since it is still taxable at this time and to approve the other improvement and land for Exempt status beginning in the 2021 tax year. After discussion, Mr. Puckett approved making a building only parcel for the warehouse and exempting the remainder of the parcel for Exempt status and Ms. Quarterman seconded the motion. Motion carried. All agreed.

Mr. Tanner also presented another Exempt Property Survey for Mr. Bridges for **Grace Baptist Church of South Georgia Inc. (Map & Parcel 0259-033)**. The church was built and completed and services began in December of 2019. No building permit was received by the office, so the appraiser was unaware of the new church until an Exempt Property survey was filed in July 2020. Mr. Bridges says that the property meets the requirements for exemption and asked the board to approve the exempt status starting in the 2020 tax year since the property was completed and used as a church as of January 1, 2020. After discussion, Ms. Quarterman made a motion to approve the Exempt Status starting in tax year 2020 and Mr. Puckett seconded the motion. Motion carried. All agreed.

Geannie McMullen (GIS Coordinator) presented Conservation Applications to the board along with staff's recommendation for approval.

**Benjamin D. Cowart (Map & Parcel 0051-006)**. This parcel is only 5 acres, but Mr. Cowart signed up to add this parcel to the existing covenant for Map & Parcel 0051-007, 14.80 Acres. He purchased both parcels in 2020 and they are being used together, but cannot be combined until the 2015 covenant expires for Map & Parcel 0051-007.

**Swilley Farms Inc. (Map & Parcel 0188-107)**. This parcel is only 2.96 acres, and it was purchased with and being used with the adjacent parcel, Map & Parcel 0188-108A – 46.29 acres). The parcels are both already under the conservation covenant, but cannot be combined until the current covenant expires on both parcels.

**Taylor, Lester and Shirley Irrevocable Trust (Map & Parcel 0023-036)**. This parcel is only 4.03 acres. It is open land used for raising hay and grazing cows and it is used in conjunction with the adjacent parcels

also owned by the Taylors (Map & Parcels 0023-002, 84.13 acres; 0023-037, 59.03 acres; and 0022-009, 99.87 acres). The parcels were already under the conservation covenant, but the ownership was changed to a Trust, so the Taylors' signed up to continue the covenant on all of the parcels.

There were several other applications for new, renewal, or continuation of conservation covenants that were fully qualified.

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

Mr. Pinkerton presented a Neighborhood Valuation Package to the board to show them how they will look when they are presented to them and to see if they have any questions about them. The appraisers will be presenting them for approval soon. After going through the package, the board recommended a few minor changes. The changes will be made prior to the packages being presented to them.

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

The PT311W List (Appeal Withdrawal Forms) for February was presented to the board for approval. After review, Ms. Quarterman suggested that they be sorted by the property type, and then by name in the future. Other than those changes, Ms. Quarterman approved the list and Mr. Puckett seconded the motion. Motion carried. All agreed.

In other matters, the board discussed adding the appeal module to the QPublic Site. The cost to add the appeals to the site is \$7840 per year in addition to the amount that is already being paid to QPublic. There is also an initial set up fee of \$3240 to have the appeal option set up on the site. Mr. Puckett was not at the February 18<sup>th</sup> meeting where it was presented, so he would like an opportunity to review the presentation before the board decides on it.

Ms. Quarterman discussed the Policies and Procedures for the office. She has met with Mr. Hrobar and she is currently working on it.

The board also discussed Legal representation for the office and how much the attorneys need to be involved in daily activities of the office and in meetings.

Ms. Quarterman also informed the board that she is working on the Mission Statement for the office and will share with the board at a later date what she comes up with.

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 1:27 P.M.

Minutes submitted as recorded by:

  
LAKASSA BAKER, Secretary