



Regular Meeting – August 7, 2025 –8:30 AM

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ROLL CALL

Members Present: Terry Tolbert – Chairman
Gena Taylor – Vice-Chairman
Laura Hegstrom - Secretary

Staff Present: Corey Gillenwater – Interim Chief Appraiser
Roxann Prescott – Recording Secretary
Abda Quillian – Legal Counsel
Tally Peek – Assistant Deputy Chief Appraiser of Support Services
Julie Marine – Assistant Deputy Chief Appraiser of Residential
Tobe Northcutt – Assistant Deputy Chief Appraiser of Commercial/Personal Property
Kevin Hicks – Assistant Deputy Chief Appraiser of Quality Control
Gabrielle Rowse – Appeals Coordinator

Staff Absent: Lisa Lowrimore – Deputy Chief Appraiser of Operations

Ms. Taylor made a motion to approve the following:
Corey Gillenwater, Interim Chief Appraiser added the following:
Digest Submission Update under Chief Appraiser Items.
Ms. Hegstrom seconded. The motion passed with a unanimous vote.

The meeting was called to order by Chairman, Terry Tolbert.

PERSONNEL RECOGNITION

A. Staff Training:

Deed Fundamentals:	Marsha Lucree Petrina Washington Tally Peek
Board of Equalization and the Appeals Process:	Laura Hegstrom
CVIOG Safeguarding against Fraud:	Laura Hegstrom
Georgia Assessment Administration:	Laura Hegstrom
IAAO Course 804: Income Approach to Value:	Laura Hegstrom
Retirement:	Vickie Tumlin

Thank you for your service to the department. You will be missed.



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CITIZENS ITEMS

None

DIVISION MANAGER STAFF REPORTS

Tally Peek for Support Services/GIS – Support Services has processed 640 Homestead Applications for TY2025 and 269 for TY2026. 3,281 Transfers have been completed. GIS reviewed 166 recorded Platts and working 64 Split/Combo packets. Clerical staff continue to enter Permits and help taxpayers in person and over the phone.

Gabrielle Rowse for Appeals – 3,649 Appeals were received this year. Down 1,620 from the prior year. 38% of Appeals were filed online. There were a total of 416 Appeals to Hearing Officer, 12 Appeals to Arbitration of those 7 were switched to BOE and 221 Appeals that were on over ride with 134 of those withdrawing.

Julie Marine for Residential – Staff is preparing their BOE presentations and doing site inspections as needed to address appellant concerns. 2,700 Appeals were received. The first round will be certified to BOE at this meeting. Yesterday mock BOE hearings were held to prepare new appraisers for their first hearings. Field Reviews are 14% complete and experienced staff is training new appraisers on New Construction adds.

Tobe Northcutt for Commercial/Industrial and Personal Property – Personal Property continues to review Appeals and help the public with general issues. Personal Property received 261 Appeals with 55 of those filed online. Data information gathering continues for Freeport and FMIT exemptions. Research continues on New Businesses and preparing site reviews for existing businesses. Commercial continues to review Appeals and help the public with general issues. 605 Appeals were received with 176 of those filed online. Preparation continues for BOE and Hearing Officer hearings. Work continues on Permits and Field Reviews.

Kevin Hicks for Quality Control – Our primary focus right now is getting the Digest ready for submission. Mobile Appraiser is up and running for staff to go out in the field.

APPROVAL OF MINUTES

Ms. Hegstrom made a motion to approve the following:

Minutes of the July 10, 2025 Regular Meeting – Agenda Item: VI

Ms. Taylor seconded. The motion passed with a unanimous vote.

OLD ITEMS

None

CONSENT AGENDA – NEW ITEMS

Ms. Taylor made a motion to approve the following:

1. Application for Exemptions – Submitted for Approval of Recommendation

A. Freeport – Agenda Item: VIII-1A

Ms. Hegstrom seconded. The motion passed with a unanimous vote.



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Ms. Taylor made a motion to approve the following:

2. Notices of Assessment (NOAs)– Submitted for Approval of Recommendation
 - A. Personal Property 45-Day NOAs – Agenda Item: VIII-2A
 - B. Support Services 45-Day NOAs – Agenda Item: VIII-2B
 - C. Non-Homesteaded Mobile Home 45-Day NOAs – Agenda Item: VIII-CE

Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Ms. Taylor made a motion to approve the following:

3. Appeal Waivers – Submitted for Approval of Recommendation
 - A. Residential – Agenda Item: VIII-3A
 - B. Commercial – Agenda Item: VIII-3B
 - C. Personal Property – Agenda Item: VIII-3C
 - D. Support Services – Agenda Item: VIII-3D
 - E. Motor Vehicle – Agenda Item: VIII-3E

Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Ms. Taylor made a motion to approve the following:

4. Property Corrections – Submitted for Approval of Recommendation
 - A. Notification Letters
 1. Residential – Agenda Item: VIII-4A1

Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Ms. Taylor made a motion to approve the following:

5. Certifications to Board of Equalization – Submitted for Approval of Recommendation
 - A. Residential – Agenda Item: VIII-5A
 - B. Commercial – Agenda Item: VIII-5B
 - C. Personal Property – Agenda Item: VIII-5C
 - D. Support Services – Agenda Item: VIII-5D
 - E. Motor Vehicle – Agenda Item: VIII-5E

Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Ms. Taylor made a motion to approve the following:

6. Certifications to Hearing Officer - Submitted for Approval of Recommendation
 - A. Residential – Agenda Item: VIII-6A
 - B. Commercial – Agenda Item: VIII-6B
 - C. Personal Property – Agenda Item: VIII-6C

Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Ms. Taylor made a motion to approve the following:

7. Timber – Submitted for Approval of Recommendation
 - A. Qualified Timber – Agenda Item: VIII-7A

Ms. Hegstrom seconded. The motion passed with a unanimous vote.



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Ms. Taylor made a motion to approve the following:

8. Deactivated Parcel Listing – Submitted for Approval of Recommendation

A. Support Services

Ms. Hegstrom seconded. The motion passed with a unanimous vote.

9. Notification Items

A. Support Services – Homestead Exemption/Ownership Corrections Listing - Agenda Item: VIII-9A

B. Revised Public Utility Values – Agenda Item: VIII-9B

REGULAR AGENDA

1. Chief Appraiser Items

Ms. Hegstrom made the motion to approve the following:

A. TY2025 Homestead Exemption Approvals – Submitted for Approval of Recommendation –

Agenda Item: IX-1A

B. TY2025 Homestead Exemption Denials – Submitted for Approval of Recommendation – Agenda

Item: IX-1B

Ms. Taylor seconded. The motion passed with a unanimous vote.

C. Summer Conference Update – It was a great chance to meet staff, families, old friends and colleagues. We had a chance to speak with other Chief Appraisers from around the state and noticed a drop in the number of Appeals filed this year. The consensus for the drop in numbers is the new format of the Notice of Assessment.

D. Digest Submission Update – Normally we would have submitted the Digest a week ago, but at this time we have not started the final process. A few of the things that are holding us up are the County Commissioners decided to push back the meeting to adopt the Transit Authority Bill. We can't move forward on many of our processes until it passes. It was passed on July 24th. We are waiting on the Revenue Solid Waste Assessment Fee from the Tax Commissioner's office. That fee needs to be in the calculation for the taxable digest the Tax Commissioner provides us. Starting Friday staff will not be able to make any corrections in the system to provide a stable environment for the Digest Submission. We continue to work closely with the Tax Commissioner's Office. We would like to give a huge thank you to Kevin and Laynee for an outstanding job during the Digest Submission process. There have been many changes to the process based on House Bills and other Legislation that went into effect this year that has made it a particularly stressful time.

2. Board Member Items

A. Budget FY25/26 – Agenda Item: IX-2A

3. Chairman Items

A. Executive Session

Ms. Hegstrom made a motion to move in to Executive Session at 9:02 AM to discuss Personnel & Litigation items. Ms. Taylor seconded. The motion passed with a unanimous vote. Ms. Taylor made a motion to move out of Executive Session at 9:26 AM. Ms. Hegstrom seconded. The motion passed with a unanimous vote.



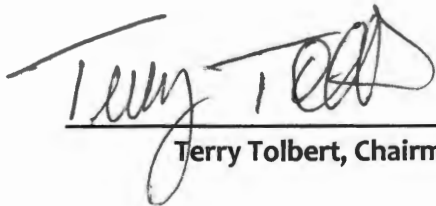
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4. Attorney Items
None

ADJOURNMENT

Ms. Hegstrom made a motion to adjourn the meeting at 9:27 AM.
Ms. Taylor seconded. The motion passed with a unanimous vote.



Terry Tolbert, Chairman



Laura Hegstrom, Secretary