



Regular Meeting – October 5, 2023 – 10:30 AM

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ROLL CALL

Members Present: Terry Tolbert – Chairman
James A. Gunter – Vice Chairman
Laura Hegstrom - Secretary
Betty Ellington – Member
Gena Taylor – Member

Staff Present: Corey Gillenwater – Interim Chief Appraiser
Lisa Lowrimore – Interim Deputy Chief Appraiser of Operations
Roxann Prescott – Assistant to the Board of Assessors
Abda Quillian – Legal Counsel
Tally Peek – Assistant Deputy Chief Appraiser of Support Services/GIS
Julie Marine – Assistant Deputy Chief Appraiser of Residential
Kevin Hicks – Assistant Deputy Chief Appraiser of Quality Control.

Ms. Hegstrom made a motion to accept the agenda as presented. Ms. Ellington seconded. The motion passed with a unanimous vote.

PERSONNEL RECOGNITION

A. Staff Training:

Course I: Certification for Assessors:	Yolanda Taylor Clint Carroll
Course V: Cost Approach to Value:	Candace Williams
Valuation of Manufactured Housing:	Addam Wood Heather Rennells
Basic Accounting:	Lenora Moore
IAAO 2023 Annual Conference:	Terry Tolbert Corey Gillenwater

B. New Employee:

Clerical Assistant III:	Derek Solanki
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CITIZENS ITEMS

None

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DIVISION MANAGER STAFF REPORTS

Tally Peek for Support Services/GIS – Support Services has processed 860 Homestead Applications and 5,708 Transfers. GIS is reviewing recorded Platts and working 86 Split/Combo packets. Clerical staff continues to help taxpayers in person and over the phone, scan personal property returns and enter Permits as they are received.

Julie Marine for Residential – 900 New Construction have been picked up, 1,400 Permits have been completed and 27,000 Field Reviews have been completed.

Kevin Hicks for Quality Control – Supporting staff and vendors with ongoing issues, expecting Tyler Cost Tables soon, working on Mobile Home Digest review, taking staff requests for modifications to Mobile Appraiser and preparing Smart File for Personal Property.

Lisa Lowrimore for Commercial/Industrial and Personal Property - Personal Property has completed 414 Business Audits and added 986 New Businesses and work continues on data clean up for ABOS. Commercial has completed 85% of Appeals and Hearing Officer Appeals have been scheduled for November.

APPROVAL OF MINUTES

Mr. Gunter made a motion to approve the following:

Minutes of the September 7, 2023 Regular Meeting. – Agenda Item: VI

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

OLD ITEMS

None

CONSENT AGENDA – NEW ITEMS

Mr. Gunter made a motion to approve the following:

1. Applications for Exemptions/Specialized Assessments – Submitted for Approval of Recommendation
 - A. Freeport – Agenda Item: VIII-1A
 - B. Rehabilitated Historic – Agenda Item: VIII-1B
 - C. Personal Property - Agenda Item: VIII-1C

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

Ms. Ellington made a motion to approve the following:

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

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



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Mr. Gunter 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. Ellington seconded. The motion passed with a unanimous vote.

Ms. Ellington made a motion to approve the following:

4. Certifications to the Board of Equalization – Submitted for Approval of Recommendation

- A. Residential – *Agenda Item: VIII-4A*
- B. Personal Property – *Agenda Item: VIII-4B*
- C. Support Services – *Agenda Item: VIII-4C*
- D. Motor Vehicle – *Agenda Item: VIII-4D*

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

Ms. Ellington made a motion to approve the following:

5. Certifications to Hearing Officer – Submitted for Approval of Recommendation

- A. Commercial – *Agenda Item: VIII-5A*
- B. Residential – *Agenda Item: VIII-5B*

Mr. Gunter seconded. The motion passed with a unanimous vote.

Ms. Ellington made a motion to approve the following:

6. Deactivated Parcel Listing – Submitted for Approval of Recommendation

- A. Residential – *Agenda Item: VIII-6A*

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

7. Notification Items

- A. Support Services – Homestead Exemption/Ownership Corrections Listing - *Agenda Item: VIII-7A*

REGULAR AGENDA

1. Chief Appraiser Items

- A. SCAD Properties – *Agenda Item: IX-1A*
- B. DOAA Appeal Update – We met with GMASS and the Department of Audits and were successful in increasing our ratio from 35.91% to 36.08%. We recommending taking it to arbitration. We need to have a ratio of at 38% in order to assess the Public Utilities at 40%. If we do not reach that threshold, we will only be able to assess the Public Utilities at our current ratio. We are waiting for our letter from the DOAA to proceed with arbitration.
- C. United Way Campaign - The theme for this year is We're on a Roll. Let's get to work. We have events planned to raise awareness and funds to include a jersey day, 50/50 raffle, Plinko, etc. This year our goal is to raise \$3,250.00.



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D. Digest Luncheon – We would like to thank everyone that helped us throughout the year in getting the Digest together and submitted and approved. A special thank you to Julie Marine for her extra hard work getting everything ready for the luncheon.

2. Board Member Items

A. Budget FY22/23 – Agenda Item: IX-2A

3. Chairman Items

A. Executive Session

Mr. Gunter made a motion to move in to Executive Session at 10:51 AM to discuss Personnel & Litigation items. Ms. Taylor seconded. The motion passed with a unanimous vote. Ms. Hegstrom made a motion to move out of Executive Session at 11:03 AM. Ms. Taylor seconded. The motion passed with a unanimous vote.

B. TY2023 BOE Decision Report – Agenda Item: IX-3B

Ms. Hegstrom made a motion to approve the following:

4. Certifications to Superior Court – Submitted for Approval of Recommendation

A. BOA – Agenda Item: IX-4A

40009 12016	1 Neptune Lane LLC	TY2023
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Ms. Taylor seconded. The motion passed with a unanimous vote.

Mr. Gunter made a motion to approve the following:

5. Approval to Superior Court – Submitted for Approval of Recommendation

A. BOA – Agenda Item: IX-5A

40009 12016	1 Neptune Lane LLC	TY2023
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Ms. Taylor seconded. The motion passed with a unanimous vote.

6. Attorney Items

A. Final Orders

20004 36012	London Trust	TY2018
20004 11004	River Street Capital, LLC	TY2018
20004 11006	River Street Capital, LLC	TY2018
11028 01072	Zeus Properties, LLC	TY2020
70906 04016	RLF I-A SPE, LLC	TY2020
11028 01072	Zeus Properties, LLC	TY2021
70906 04016	RLF I-A SPE, LLC	TY2021
20130 05003	PSM Hospitality, LLC	TY2021
40006 13014	Robert L Agress et al	TY2022
40006 13014	Robert L Agress et al	TY2023
40009 13014	Robert L Agress et al	TY2024



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B. Dismissals

70906 04016

20130 05003

70906 04016

RLF I-A SPE, LLC

PSM Hospitality, LLC

RLF I-A SPE, LLC

TY2019

TY2020

TY2021

ADJOURNMENT

Ms. Taylor made a motion to adjourn the meeting at 11:04 AM.
Ms. Ellington seconded. The motion passed with a unanimous vote.



Terry Tolbert, Chairman



Laura Hegstrom, Secretary