

Regular Meeting – November 7, 2019 – 8:30 AM

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**Members Present:** Terry Tolbert – Chairman  
Laura Hegstrom – Secretary  
Betty Ellington – Member

**Members Absent:** James A. Gunter – Vice Chairman

**Others Present:** Roderick Conley – Chief Appraiser  
Robbin Bowen – Deputy Chief Appraiser  
Roxann Prescott – Recording Secretary  
Abda Quillian – Legal Counsel

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:

IAAO Course 400: Assessment Administration  
Course I: Certification for Assessors  
Course IA: Assessment Fundamentals for Appraisers

Lisa Lowrimore  
Nikolle Watts  
Nikolle Watts  
Lori Padgett  
Richard Kryzak  
Jermyn Jackson  
Samantha Brown  
Nikolle Watts  
Erica Willis  
Jennifer Hodges

Appraiser I Exam:

Appraiser II Exam:

Appraiser III Exam:

### B. Taxpayer Letters:

Carol Osborne

### C. Certificate Presentation:

Vernetta Harvey

### D. New Employee:

Personal Property Appraiser:

Addam Wood

### E. Promotion:

Appeals Coordinator:

Lori Padgett

### F. Recognition Letter from CEMA:

Damage Assessment Team

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## CITIZENS ITEMS

None

## DIVISION MANAGER STAFF REPORTS

Maryellen Burner reported for Support Services/GIS. Church Audits are 44% complete and 5 E Code Permits are complete. 1,409 Homestead applications are complete, 7,237 Transfers are complete. GIS has completed 5% of the Deeded Land Project.

Corey Gillenwater reported for Quality Control. Tyler issues list continues to be addressed.

Lisa Lowrimore reported for Residential. 90% of Appeals are complete, 93% of Splits are complete, 92% of New Construction has been picked up, 40% of Permits are complete and approximately 1,000 Field Reviews are complete.

Stacey Scott reported for PP and Commercial. Motor Vehicle appeals are 87% complete, Personal Property appeals are 77% complete, Splits/Combos are 64% complete and Permits are 27% complete.

## APPROVAL OF MINUTES

Ms. Ellington made a motion to approve the following:

Minutes of the October 16, 2019 Regular Meeting. – Agenda Item: V

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

## OLD ITEMS

None

## CONSENT AGENDA – NEW ITEMS

Ms. Hegstrom made a motion to approve the following:

1. Application for Exemptions – Submitted for Approval of Recommendation

A. Real Property – Agenda Item: VII-1A

B. Freepoint Exemption Listing – Agenda Item: VII-1B

C. Capital Improvements Listing – Agenda Item: VII-1C

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

Ms. Ellington made a motion to approve the following:

2. Application for Specialized Exemptions – Submitted for Approval of Recommendation

A. Rehabilitated Historic – Agenda Item: VII-2A

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

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Ms. Hegstrom made a motion to approve the following:

3. Assessment Notices – Submitted for Approval of Recommendation
  - A. Personal Property 30-Day NOAs – Agenda Item: VII-3A
  - B. Personal Property 45-Day NOAs – Agenda Item: VII-3B
  - C. Support Services Exemption Corrections 45-Day NOAs – Agenda Item: VII-3C
  - D. Support Services Ownership Corrections 45-Day NOAs – Agenda Item: VII-3D

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

Ms. Ellington made a motion to approve the following:

4. Appeal Waivers – Submitted for Approval of Recommendation
  - A. Residential – Agenda Item: VII-4A
  - B. Commercial – Agenda Item VII-4B
  - C. Personal Property – Agenda Item: VII-4C
  - D. Motor Vehicles – Agenda Item: VII-4D

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

Ms. Ellington made a motion to approve the following:

5. Property Corrections – Submitted for Approval of Recommendation
  - A. Notification Letter
    1. Residential Notification Letter Listing – Agenda Item: VII-5A1
    2. Commercial Notification Letter Listing – Agenda Item: VII-5A2

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

Ms. Ellington made a motion to approve the following:

6. Certifications to the Board of Equalization – Submitted for Approval of Recommendation
  - A. Residential – Agenda Item: VII-6A
  - B. Commercial – Agenda Item: VII-6B
  - C. Personal Property – Agenda Item: VII-6C
  - D. Motor Vehicles – Agenda Item: VII-6D

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

Ms. Ellington made a motion to approve the following:

7. Public Utility Digest TY2019 (partial) – Submitted for Approval – Agenda Item: VII-7

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

## REGULAR AGENDA

1. Chief Appraiser Items
  - A. Procedure – Appraisal Certifications – Agenda Item: VIII-1A
  - B. Procedure – Service Member's Affidavit for Exemption of Ad Valorem Taxes – Agenda Item: VIII-1B
  - C. Reappraisal of Rural Land – GMASS – Completion expected for TY2020 Digest.
2. Board Member Items
  - A. Budget FY 19/20 – Agenda Item: VIII-2A

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### 3. Chairman Items

#### A. Executive Session

Ms. Ellington made a motion to move in to Executive Session at 9:17 AM to discuss Personnel & Litigation items.

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

Ms. Ellington made a motion to move out of Executive Session at 10:59 AM. Ms. Hegstrom seconded. The motion passed with a unanimous vote.

#### B. BOE Decisions TY2019 – Agenda Item: VIII-3B

Ms. Hegstrom made a motion to approve the following:

### 4. Certifications to Superior Court – Submitted for Approval

#### A. BOA – Agenda Item: VIII-4A

10477 07001	Hollic Investments LLC	TY2019
50988 04027	Dean Forest Partners LP	TY2019
50988 04028	Dean Forest Partners LP	TY2019

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

Ms. Hegstrom made a motion to approve the following:

Table Certifications to Superior Court – BOA until the next meeting.

20032 60001	Chatham Apartment Associates	TY2019
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Ms. Ellington seconded. The motion passed with a unanimous vote.

### 5. Attorney Items

#### A. Trail Docket – Confidential Item

Ms. Hegstrom made a motion to approve the following:

#### B. Proposed Consent Judgments – Submitted for Approval

20004 38007	Kaye Anthony Cummins as Trustee	TY2015
20016 12005	City Market Partners Limited Partnership	TY2015
20004 38007	Kaye Anthony Cummins as Trustee	TY2016
20016 12005	City Market Partners Limited Partnership	TY2016
20016 12007	City Market Partners Limited Partnership	TY2016
21016 01017	C-17 LLC	TY2017
21016 01040	C-17 LLC	TY2017
30006 16001A	Rhangos Brothers LLC	TY2017
21016 01017	C-17 LLC	TY2018
21016 01040	C-13 LLC	TY2018
30006 16001A	Rhangos Brothers LLC & PMD	TY2018

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

Ms. Hegstrom made a motion to approve the following:

Add the following Proposed Consent Judgments:

10603 01001	International Paper	TY2016
10603 01001	International Paper	TY2017

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



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**C. Final Orders**

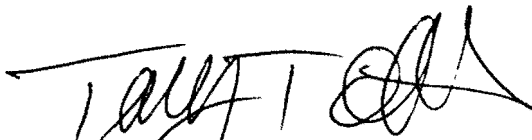
40004 04002  
40025 01003

JSDNL Investment Properties LLC  
Maria Solomon

TY2017  
TY2017


### ADJOURNMENT

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



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Terry Tolbert, Chairman



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Laura Hegstrom, Secretary