

Regular Meeting – May 6, 2021 – 8:30 AM

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Members Present: Terry Tolbert – Chairman
James A. Gunter – Vice Chairman (via teleconference/videoconference)
Laura Hegstrom – Secretary
Betty Ellington – Member (via teleconference/videoconference)

Others Present: Roderick Conley – Chief Appraiser
Stacey Scott – Deputy Chief Appraiser of Operations
Stephanie Bridges – Recording Secretary
Abda Quillian – Legal Counsel

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

PERSONNEL RECOGNITION

A. Administrative Professionals Day

B. Taxpayer Letters:

Carol Osborne
Lenora Moore

C. Certificate Presentation:

Vernetta Harvey
Wendy Stepherson

CITIZENS ITEMS

None

DIVISION MANAGER STAFF REPORTS

Division Manager Staff Reports – Agenda Item: IV

APPROVAL OF MINUTES

Ms. Hegstrom made a motion to approve the following:

Minutes of the April 15, 2021 Regular Meeting. – Agenda Item: V

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

OLD ITEMS

None

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CONSENT AGENDA – NEW ITEMS

Ms. Ellington made a motion to approve the following:

1. Application for Specialized Exemptions – Submitted for Approval of Recommendation
 - A. Notifications of Breach – Agenda Item: VII-1A
 - B. Rehabilitated Historic
 1. Final Certification – Agenda Item: VII-B1
 2. Notices to Expire – Agenda Item: VII-1B2

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

Ms. Hegstrom made a motion to approve the following:

2. Notices of Assessment (NOAs) – Submitted for Approval of Recommendation
 - A. Support Services 45-Day NOAs – Agenda Item: VII-2A

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

Mr. Gunter made a motion to approve the following:

3. Property Corrections – Submitted for Approval of Recommendation
 - A. Notification Letters
 1. Residential – Agenda Item: VII-3A1

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

Ms. Hegstrom made a motion to approve the following:

4. Certifications to the Board of Equalization – Submitted for Approval of Recommendation
 - A. Aircraft – Agenda Item: VII-4A

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

5. Notification Items

- A. Support Services – Homestead Exemption Corrections Listing – Agenda Item: VII-5A

REGULAR AGENDA

1. Chief Appraiser Items

- A. Tyler Update – Progress continues on the resolution of remaining issues – Agenda Item: VIII-1A
- B. Final Digest Presentation – Corey presented a Digest Summary slide show which highlighted the growth across the county.

Ms. Hegstrom made a motion to approve the following:

- C. TY2021 Digest Approval – Submitted for Approval of Recommendation
 1. Marshall & Swift (M&S) Cost Table Update
 2. Table of Conservation Use Land Values (CUVA) – Agenda Item: VIII-1C2
 3. Table of Forest Land Protection Act Land Values (FLPA) – Agenda Item: VIII-1C3
 4. Table of Owner Harvest Timber Values – Agenda Item: VIII-1C4
 5. CPI Index – Agenda Item: VIII-1C5
 6. 2021 Homestead Exemption (as defined by OCGA 48-5-48(b) and 48-5-52(a)) – Agenda Item: VIII-1C6
 7. 2021 Social Security Maximum for Homestead Exemptions – Agenda Item: VIII-1C7
 8. Ratio Analysis – Before

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- 9. Ratio Analysis – After
- 10. 2021 Applications for Specialized Assessments – *Agenda Item: VIII-1C10*
- 11. 2021 Homestead Approval Exemption Listing – *Agenda Item: VIII-1C11*
- 12. 2021 Homestead Denial Exemption Listing – *Agenda Item: VIII-1C12*
- 13. Real Property Notices of Assessment (NOA) – Taxable & Exempt – *Agenda Item: VIII-1C13*
- 14. Personal Property Notices of Assessment (NOA) – Taxable & Exempt – *Agenda Item: VIII-C14*

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

Mr. Gunter made a motion to approve the following:

- D. TY2021 Digest Submission to Tax Commissioner’s Office – Submitted for Approval

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

2. Board Member Items

- A. Budget FY20/21 – *Agenda Item: VIII-2A*

3. Chairman Items

- A. Executive Session

Ms. Hegstrom made a motion to move in to Executive Session at 8:44 AM to discuss Personnel & Litigation items.

Ms. Ellington seconded. The motion passed with a unanimous vote. Ms. Ellington made a motion to move out of Executive Session at 8:57 AM. Ms. Hegstrom seconded. The motion passed with a unanimous vote.

- B. TY2020 BOE Decision Report – *Agenda Item: VIII-3B*

Mr. Gunter made a motion to approve the following:

4. Certifications to Superior Court – Submitted for Approval

- A. BOA – *Agenda Item: VIII-4A*

80004 02001	Ottawa Farm Properties	TY2020
8006 01026	Ottawa Farm Properties	TY2020

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

Mr. Gunter made a motion to approve the following:

5. Approvals to Superior Court – Submitted for Approval

- A. Taxpayer – *Agenda Item: VIII-5A*

20032 43009	Christopher Cobb	TY2020
20075 28010	Thomas Collins	TY2020
20032 40004	Herman & Kathleen Coolidge	TY2020

- B. BOA – *Agenda Item: VIII-5B*

80004 02001	Ottawa Farm Properties	TY2020
80006 01026	Ottawa Farm Properties	TY2020

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

6. Attorney Items

Ms. Hegstrom made a motion to approve the following:

- A. Proposed Consent Judgments – Submitted for Approval of Recommendation

21037 01004	Fort Argyle Property LLC	TY2020
21037 01005	Belford Pines Property LLC	TY2020
21037 01007	Gralnger William L	TY2020

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21037 01008	Grainger William L	TY2020
21037 01010	Belford Oaks Property LLC	TY2020
21037 01011	Belford Pines Property LLC	TY2020
21037 01012	Belford Oaks Property LLC	TY2020
21037 01013	Belford Pines Property LLC	TY2020

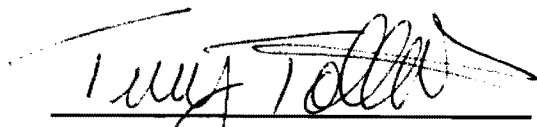
B. Memorandum/Consent Judgments – Submitted for Approval of Recommendation

20649 04011	10530 Abercorn, LLC	TY2018
20862 01017A	Walmart Business Trust	TY2018
20649 04011	Walmart Real Estate Business Trust, et. al.	TY2018
11029 04042	Walmart Real Estate Business Trust, et. al.	TY2018
20862 01017A	Walmart Real Estate Business Trust, et. al.	TY2018
20862 01017A	Walmart Business Trust	TY2019
20649 04011	10530 Abercorn, LLC	TY2019
20649 04011	10530 Abercorn, LLC	TY2019
10428 02021	Walmart Stores	TY2019
10428 02022	Walmart Stores	TY2019
11029 04042	Walmart Stores	TY2019
20649 04011	Walmart Stores	TY2019
20862 01017A	Walmart Stores	TY2019
50017C01001	Walmart Stores	TY2019
50017C03015	Walmart Stores	TY2019
50017C03015	Walmart Stores	TY2020
10428 02021	Walmart Stores East, LP	TY2020
10428 02022	Eric S. Zorn, Trustee	TY2020
50017C01001	Walmart Stores #01-02860	TY2020

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

ADJOURNMENT

Ms. Hegstrom made a motion to adjourn the meeting at 9:00 AM.
 Ms. Ellington seconded. The motion passed with a unanimous vote.



 Terry Tolbert, Chairman



 Laura Hegstrom, Secretary