

Minutes Board of Assessors Meeting November 10, 2020

Meeting called to at order at 8:15am by Chairman Michael Brumlow. Members Present: Dixon White, Jerry Gibson and Gail Noles. Ashley O'Donald Chief Appraiser, Kristi Queen Deputy Chief Appraiser, Tim McBayer, Jennifer Jones, and Karen Weeks as Secretary.

Motion made for approval of minutes from October 13, 2020 meeting by Dixon White and Second by Gail Noles, Board Agreed/Unanimous.

New Business Real

- 1) Review/Discuss October 2020 Building Permits (FYI)
- 2) Reappraisal Request: Daniel & Debra Roach Parcel: 12-116-35-000. Appraiser to correct and do necessary adjustment for 2020.
- 3) Tunnel Hill First Baptist Church Exemption Request 12-038-06-045 for tax years 2020 forward. Motion made to approve as stated by Dixon White and Second by Jerry Gibson, Board Agreed/Unanimous.
- 4) Request for Late Homestead Approval (2017-2018): Owner: Warmack, Walter C. Parcel: 12-237-02-017. Motion made to deny by Dixon White and Second by Jerry Gibson, Board Agreed/Unanimous.
- 5) Late Appeal Request: New Owner – Mithani, Noor Parcels: 12-241-01-003 & 12-332-09-000. Motion made to approve by Dixon White and Second by Gail Noles, Board Agreed/Unanimous.
- 6) Exempt Property Request: Mashburn Charitable Trust – Parcels: 12-046-07-000, 12-159-05-005, 12-161-07-009, 12-159-01-083, 12-161-02-008, 12-161-02-018 & 12-238-23-011 for 2020. Motion made to approve by Dixon White and Second by Gail Noles, Board Agreed/Unanimous.
- 7) Refund Request – Owner: Abernathy, Joseph & Solita Parcel: 12-222-22-020 (Years 2017-2019 & correct 2020 record). Appraiser to correct and do necessary adjustments.
- 8) Appeals to BOE/CHO for 2020 Tax Year: See attached list. Motion made to approve as stated by Dixon White and Second by Jerry Gibson, Board Agreed/Unanimous.

Old Business Personal Property

Audits Discussion. Discussion of counter offer from Mohawk, (Mohawk-Antioch location 700959) Tabled until after January 2021 per BOA.

New Business Personal Property

- 1) ACO List for Approval. Motion to approve as stated by Dixon White and Second by Gail Noles, Board Agreed/Unanimous.
- 2) Freeport's (as stated):
 - a) 7024999 Green Venture – Denial Late Filing. Motion made to deny by Gail Noles and Second by Jerry Gibson, Board Agreed/Unanimous.
 - b) 7017328 Roberts Capital – Approve OOS. Motion made to approve for 2020 by Dixon White and Second by Gail Noles, Board Agreed/Unanimous.
- 3) 7027443 Mannington Mills Review Request for 2020. Motion made to deny by Gail Noles and Second by Jerry Gibson, Board Agreed/Unanimous.
- 4) 7018310 Unique Selections LLC Request for 2019 & 2020. Motion made to approve correction of reported final amounts by Gail Noles and Second by Dixon White, Board Agreed/Unanimous.

Chief Appraiser/Deputy Chief Appraiser Updates:

- Discussion of tentative move of the Assessor's office to Waugh St location
- 2020 Digest Update

Real Estate Appeals to Certify to BOE:

PARCEL	Taxpayer Name	APP TYPE
13-013-03-000	DALTON WHITFIELD JDA	BOE
13-013-49-000	DALTON WHITFIELD JDA	BOE
13-013-51-000	DALTON WHITFIELD JDA	BOE
12-253-08-015	COHUTTA BANKING COMPANY	BOE
12-260-27-000	HARRIS, M TAYLOR JR ETAL	BOE
12-242-01-034	WALMART (ERIC ZORN, TRUSTEE)	CHO
12-185-06-000	WALMART (SCOTT LEE JR, TRUSTEE)	CHO

Motion to adjourn by Jerry Gibson and Second by Gail Noles @ 10:36am, Board Agreed/Unanimous.

Karen Weeks
Minutes 11102020