

**Tuesday, January 12, 2021
Minutes**

Members Present: Victor H. Shanks
Ezekiel Walthour
Camilla D. Medina-Rivera
David N. Smiley, Jr.
R. Lee Steele

Staff Present:

Glenda Roberts	Georgia Holliday
Brandi Sikes	Jay Johnson
James Caines	Nathaniel Golden
Scott Wall	Quixote McCullough
Windy Davis	Sierra Shipman
Andrea Brown-Lewis	Kenneth Drebelbis
Cheryle Reed	Melissa Holtz
Jessica Vogt	Magdala Jackson
Zachary Mudd	

Mr. Shanks called the meeting to order at 10:12 A.M. and Ms. Steele led in prayer.

Nomination/Election of 2021 Chairman

Mr. Shanks opened the floor for nominations for election of the 2021 Chairman of the Liberty County Board of Assessors. Mr. Smiley nominated Mr. Victor Shanks as Chairman. There being no further nominations, the Chairman sought a motion to accept Mr. Victor Shanks as Chairman. Ms. Steele seconded the motion.

There being no further discussion, the motion was carried in the following manner:

<u>Votes In Favor</u>	<u>Votes Opposed</u>
Victor H. Shanks	
Ezekiel Walthour	
David N. Smiley, Jr.	
Camilla D. Medina-Rivera	
R. Lee Steele	

Nomination/Election of the 2021 Board Secretary

Mr. Shanks opened the floor for nominations for election of the 2021 Secretary of the Liberty County Board of Assessors. Ms. Steele nominated Ms. Georgia Holliday. There being no further nominations, the Chairman sought a motion to accept Ms. Georgia Holliday as Secretary for the Liberty County Board of Assessors. Mr. Smiley seconded the motion.

There being no further discussion, the motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David N. Smiley, Jr.
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

2021 Board Member Attendance (Informational)

The 2020 attendance calendar was presented for review and approval. There being no further discussion, all Board members signed the document.

Employee of the Quarter

Mr. Shanks announced Jessica Vogt as the Board's Choice for Employee of the Quarter for October, November, and December 2020.

MINUTES

The minutes from the November 24, 2020 meeting were presented for review and approval.

Mr. Shanks sought a motion to accept the minutes as written. Ms. Steele made a motion to accept the minutes as written. Mr. Smiley seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Administrative

**Real Property and
Mobile Home / Pre-Bill
E&R / NOD List**

Mr. Zachary Mudd- SEE ATTACHMENT(S)

Mr. Shanks sought a motion to accept Mr. Mudd's recommendations. Mr. Smiley made the motion to accept Mr. Mudd's recommendations. Ms. Steele seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

2021 W1, W4, W5, W6, WL and Homestead Removal List

Ms. Sierra Shipman- SEE ATTACHMENT(S)

Mr. Shanks sought a motion to accept Ms. Shipman's recommendations. Mr. Smiley made the motion to accept Ms. Shipman's recommendations. Ms. Steele seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

100 % Disabled VA Homestead List

Ms. Sierra Shipman- SEE ATTACHMENT(S)

Anderson, Alwyn (039A-188)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2019 due to being rated 100% disabled. The evaluation was received on April 10, 2017.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Steele seconded the motion.

The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Boado, Hugo W. Jr. (049A-016)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on July 27, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Steele seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Bradley, Jimmy (009-065)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2017 due to being rated 100% disabled. The evaluation was received on March 26, 2015.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Steele seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Britting, Jerry W. (059C-081)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2018 due to being rated 90% disabled, but paid at 100%. The evaluation was received on March 2, 2018.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Steele seconded the motion.

The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Bryant, Adam W. (039A-138)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on April 18, 2018.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Steele seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Caldwell, Jacqueline (052B-082)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on November 8, 2019.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Steele seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Ceaser, James (059C-121)

Property owner would like the Disabled Veteran Homestead Tax Exemption for 2021.

Ms. Shipman informed the board Mr. Ceaser refused to change his mailing address on his driver's license and vehicle registration, therefore, his residency could not be verified.

After some discussion by the board, Mr. Shanks sought a motion to disapprove the request; because he does not meet the residency qualification for the exemption. Mr. Smiley made the motion. Ms. Steele seconded the motion.

The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Clerveaux, Jetho Sr. (036B-212)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on April 1, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Steele seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Golden, Donald D. (103-066)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 80% disabled, but paid at 100%. The evaluation was received on December 1, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Gratic, Hughley J. Jr. (038A-051)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2019 due to being rated 100% disabled. The evaluation was received on December 2, 2019.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion.

The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Hardin, Christopher D. (071D-217)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on November 1, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Hill, Harold D. (237D-071)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on September 1, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Koniowsky, Jerry W. (043D-038)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 90% disabled, but paid at 100 %. The evaluation was received on December 1, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion.

The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Maraj, Ingrid (049A-200)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on May 26, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Mendoza, Mervillouis M. (036B-069)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on April 9, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Miller, Wayne (070C-207)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on January 30, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion.

The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Pierce, Gregory (071D-005)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on November 30, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Potter, Terrance D. (071D-162)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on November 1, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Pierce, Gregory (071D-005)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on November 30, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion.

The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Sanders, Stephanie M. (067-020)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on July 28, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Sherman, Tony L. (186D-055)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2019 due to being rated 100% disabled. The evaluation was received on September 1, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
David Smiley
Camilla D. Medina-Rivera
R. Lee Steele

Votes Opposed

Warner, Lefongia (044C-084)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on November 20, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendation. Mr. Smiley made the motion to accept Ms. Shipman's recommendation. Ms. Medina-Rivera seconded the motion.

The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks

Ezekiel Walthour

David Smiley

Camilla D. Medina-Rivera

R. Lee Steele

Votes Opposed

Personal Property

Request for Change in Value and Taxability

Ms. Cheryle Reed - SEE ATTACHMENT(S)

Mr. Shanks sought a motion to accept Ms. Reed's recommendations. Ms. Steele made the motion to accept Ms. Reed's recommendations. Mr. Walthour seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks

Ezekiel Walthour

Camilla D. Medina-Rivera

David N. Smiley, Jr.

R. Lee Steele

Votes Opposed

Appraisal Department

Commercial Property, Real Property, Exempt Property, Vehicle
and Mobile Home Changes in Valuation or Forward to BOE

Kenneth Drebelbis / Zone 2 – SEE ATTACHMENT(S)

Mr. Shanks sought a motion to accept Mr. Drebelbis' recommendations. Mr. Smiley made the motion to accept Mr. Drebelbis' recommendations. Ms. Steele seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks

Ezekiel Walthour

Camilla D. Medina-Rivera

David N. Smiley, Jr.

R. Lee Steele

Votes Opposed

Mr. Nathaniel Golden Jr. / Zone 3 – SEE ATTACHMENT(S)

Mr. Shanks sought a motion to accept Mr. Golden's recommendations. Ms. Steele made the motion to accept Mr. Golden's recommendations. Mr. Walthour seconded the motion.

The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
Camilla D. Medina-Rivera
David N. Smiley, Jr.
R. Lee Steele

Votes Opposed

Ms. Brandi Sikes / Zone 5 – SEE ATTACHMENT(S)

Mr. Shanks sought a motion to accept Ms. Sikes' recommendations. Ms. Steele made the motion to accept Ms. Sikes' recommendations. Ms. Medina-Rivera seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
Camilla D. Medina-Rivera
David N. Smiley, Jr.
R. Lee Steele

Votes Opposed

Approval of the 2021 Mobile Home Digest

Mr. Quixote McCullough – SEE ATTACHMENT(S)

Mr. McCullough and Ms. Roberts presented the 2021 Mobile Home Digest Consolidation Report to the board.

Mr. Shanks sought a motion to approve the 2021 Mobile Home Digest. Ms. Steele made the motion to approve. Ms. Medina-Rivera seconded the motion. The motion was carried in the following manner:

Votes In Favor

Victor H. Shanks
Ezekiel Walthour
Camilla D. Medina-Rivera
David N. Smiley, Jr.
R. Lee Steele

Votes Opposed

GIS/Mapping

Mr. Scott Wall - SEE ATTACHMENT(S)

**Waters, Jack E. and Linda (370-015)
Breach without penalty on Current Use Valuation Assessment (CUVA) at 21.72 acres
due to medical reasons.**

Mr. Shanks sought a motion to accept Mr. Wall's recommendation. Mr. Smiley made the motion to accept Mr. Wall's recommendation. Ms. Steele seconded the motion. The motion was carried in the following manner:

Votes In Favor

**Victor H. Shanks
Ezekiel Walthour
Camilla D. Medina-Rivera
David N. Smiley, Jr.
R. Lee Steele**

Votes Opposed

**Ray, George Byron (015-057)
Breach without penalty on Current Use Valuation Assessment (CUVA) at 49.15 acres
due to age.**

Mr. Shanks sought a motion to accept Mr. Wall's recommendation. Mr. Smiley made the motion to accept Mr. Wall's recommendation. Ms. Steele seconded the motion. The motion was carried in the following manner:

Votes In Favor

**Victor H. Shanks
Ezekiel Walthour
Camilla D. Medina-Rivera
David N. Smiley, Jr.
R. Lee Steele**

Votes Opposed

**Howard, Michael E. (351B-004)
Ownership correction for 2020.**

Mr. Shanks sought a motion to accept Mr. Wall's recommendation. Ms. Steele made the motion to accept Mr. Wall's recommendation. Ms. Medina-Rivera seconded the motion. The motion was carried in the following manner:

Votes In Favor

**Victor H. Shanks
Ezekiel Walthour
Camilla D. Medina-Rivera
David N. Smiley, Jr.
R. Lee Steele**

Votes Opposed

Adjourn

Mr. Shanks sought a motion to adjourn. Ms. Steele made the motion to adjourn. Mr. Walthour seconded the motion. The motion was carried in the following manner:

Votes In Favor

**Victor H. Shanks
Ezekiel Walthour
Camilla D. Medina-Rivera
David N. Smiley, Jr.
R. Lee Steele**

Votes Opposed

The meeting was adjourned at 10:51 A.M.

The next meeting is scheduled for Tuesday, February 9, 2021 at 10:00 A.M.

Recorded: Folder A:

Victor H. Shanks, BOA Chairman

Ezekiel Walthour, BOA Member

David N. Smiley Jr., BOA Member

Camilla D. Medina-Rivera, BOA Member

R. Lee Steele, BOA Member