

**Tuesday, February 9, 2021
Minutes**

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

Members Absent: 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
Kenneth Drebelbis	Cheryle Reed
Melissa Holtz	Magdala Jackson
Zachary Mudd	

Mr. Shanks called the meeting to order at 10:03 A.M. and Ms. Medina-Rivera led in prayer.

MINUTES

The minutes from the January 12, 2021 meeting were presented for review and approval.

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

<u>Votes In Favor</u>	<u>Votes Opposed</u>
Victor H. Shanks	
Ezekiel Walthour	
David Smiley	
Camilla D. Medina-Rivera	

2021 Request for Tax Exemption

Mr. James Caines – SEE ATTACHMENT

Way of Holiness (251-030)
Request to be Tax Exempt

Property Owner would like to be granted exempt status as a cemetery for the 2020 year onward. They meet the requirements set forth by the State of Georgia.

Mr. Walthour lead the discussion about policy and procedure on cemeteries.

After some discussion by the board, Mr. Shanks sought a motion to accept Mr. Caines' recommendations. Mr. Smiley made the motion to accept Mr. Caines' recommendations. 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

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. 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

Votes Opposed

2021

W1, W4, W5, W6, WL, Elderly Solid Waste 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. 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

Votes Opposed

100 % Disabled VA Homestead List

Ms. Sierra Shipman- SEE ATTACHMENT(S)

Gregg, Wilma A. (061A-097)

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

Mr. Shanks sought a motion to accept Ms. Shipman's recommendations. Mr. Smiley made the motion to accept Ms. Shipman's recommendations. 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

Votes Opposed

Hastings, John H. (061A-137)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2017 due to being rated 100% disabled. The evaluation was received on January 27, 2017.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendations. Ms. Medina-Rivera made the motion to accept Ms. Shipman's recommendations. Mr. Walthour 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

Votes Opposed

Jenkins, Dennis J. (008-015)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 90% disabled but paid at the 100% rate. The evaluation was received on April 10, 2018.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendations. Mr. Smiley made the motion to accept Ms. Shipman's recommendations. Mr. Walthour 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

Votes Opposed

Meyer, Parker (237D-068)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on August 17, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendations. Ms. Medina-Rivera made the motion to accept Ms. Shipman's recommendations. Mr. Walthour 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

Votes Opposed

Williams, James L. (071C-029)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2020 due to being rated 100% disabled. The evaluation was received on October 21, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendations. Ms. Medina-Rivera made the motion to accept Ms. Shipman's recommendations. Mr. Walthour 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

Votes Opposed

Wright, Phillip G. (059C-126)

Property owner would like the Disabled Veteran Homestead Tax Exemption backdated to 2019 due to being rated 70% disabled but paid at the 100% rate. The evaluation was received on September 30, 2019.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendations. Mr. Smiley made the motion to accept Ms. Shipman's recommendations. Mr. Walthour 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

Votes Opposed

Young, Draydon (189-081)

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 6, 2020.

Mr. Shanks sought a motion to accept Ms. Shipman's recommendations. Mr. Smiley made the motion to accept Ms. Shipman's recommendations. 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

Votes Opposed

Personal Property

Request for Change in Value and Taxability

Ms. Windy Davis - SEE ATTACHMENT(S)

Mr. Shanks sought a motion to accept Ms. Davis' recommendations. Mr. Walthour made the motion to accept Ms. Davis' 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.

Votes Opposed

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

Melissa Holtz / Zone 4 – SEE ATTACHMENT(S)

Mr. Shanks sought a motion to accept Ms. Holtz's recommendations. Mr. Smiley made the motion to accept Ms. Holtz's 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.

Votes Opposed

GIS/Mapping

Mr. Scott Wall - SEE ATTACHMENT(S)

Allen, Maxine W. (aka Instines) (370-015)
Breach without penalty on Current Use Valuation Assessment (CUVA) at 18.00 acres
due to death and transfer out of estate.

Mr. Shanks sought a motion to accept Mr. Wall's recommendation. Mr. Smiley made the motion to accept Mr. Wall's recommendation. 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.

Votes Opposed

Omohundro, Cassie and Christopher C. (262C-070)
Continue Current Use Valuation Assessment (CUVA) on 32.59 acres
due to transfer.

Mr. Shanks sought a motion to accept Mr. Wall's recommendation. Mr. Smiley 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.

Votes Opposed

Woodard, James B. Sr. (013-007)
Renewal of Current Use Valuation Assessment (CUVA) on 10.98 acres.

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

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

Woodard, James B. Sr. (013-023)
Renewal of Current Use Valuation Assessment (CUVA) on 40.00 acres.

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

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

Wynn, Rodney C. and Raymond A. (180-004)
New Current Use Valuation Assessment (CUVA) on 3.00 acres. This property is newly acquired and contiguous with parcel 180-009.

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

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

Alvin, Joe Jr. & ETAL (167A-011) and Brown, Leroy (166D-009)
Map correction for 2020.

After some discussion by the board, Mr. Shanks sought a motion to accept Mr. Wall's recommendation. Mr. Smiley made the motion to accept Mr. Wall's recommendation. 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.

Votes Opposed

Adjourn

Mr. Shanks sought a motion to adjourn. Mr. Smiley 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.

Votes Opposed

The meeting was adjourned at 10:50 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

(ABSENT)

R. Lee Steele, BOA Member