The Walker County Board of Assessor's Meeting
At the Local Government Services Offices

Regular Scheduled Meeting | August 15, 2023 at 10:00 AM

Agenda

1. **Call the Meeting to Order**
2. **Approval of the Minutes from Previous Meeting**
3. **Update on the Server**
4. **Department of Audits 2022 Ratio Study**
5. **Approval of Appeal Waiver and Release form for 0514 007**
6. **Approval to Forward Real Property Appeals to the BOE**
7. **Approval of Homestead List of Applicants**
8. **Denial of Homestead Request for 0320 040**
9. **Personal Property Audit Letters for Review**
10. **Executive Session**

WALKER COUNTY BOARD OF ASSESSOR'S MINUTES

DATE: **Tuesday, August 15, 2023**

TIME: **10:00 AM**

LOCATION: **Conference Room of the Local Government Services Building**

BOARD CHAIRMAN:	Buddy Chapman	**BOARD SECRETARY:**	Angela Ward
TYPE OF MEETING:	Scheduled Meeting	**CHIEF APPRAISER:**	Terry Gilreath

BOARD MEMBERS PRESENT:	**BOARD MEMBERS ABSENT:**	**OTHERS PRESENT:**
Buddy Chapman		Angela Ward
Melba Powell		Terry Gilreath
Karen Deck		Sarah Flynn
John Howard		Gary Williams
Steve Ledbetter virtual		

AGENDA TOPICS:
Meeting Called to Order
By Mr. Chapman at Time: 10:00 AM

Approval of the Minutes from Previous Meeting
The minutes from August 1, 2023 meeting were reviewed and Mr. Howard made a motion to approve the minutes as written; Mrs. Powell made a second to the motion and the motion passed unanimously.

Update on the Server
Discussion: Mr. Gilreath said we are still having issues. He said Marlin from RTC is coming today at 1:00. Mr. Gilreath said the My Business Hub tunnel is causing the problems, he said Marlin turned the tunnel off and all the problems stopped. Mr. Gilreath said the password thing has been dropped for now. He said they want a change over date but until these problems are fixed, we can't change; we must make sure all the issues have been fixed before we change over.

Department of Audits 2022 Ratio Study
Discussion: The Board was given a copy of the 2022 ratio study and Mr. Gilreath displayed the results for the Board to review. He said our overall ration is 38.9 which is where we should be. Mr. Gilreath said with our ratio at 38.9 public utilities will be taxed at the 40% level which will be more revenue for our county.

Approval of Appeal Waiver and Release Form for 0514 007
Discussion: The Board reviewed the form and Mr. Howard made a motion to approve the waiver and release form for 0514 007; Ms. Deck made a second to the motion and the motion passed unanimously.

Approval to Forward Real Property Appeals to the BOE
Discussion: The Board reviewed the appeal letters and Mrs. Powell made a motion to forward the real property appeals to the BOE; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

Approval of the Homestead List of Applicants
Discussion: The Board reviewed the list of applicants for homestead exemption and Mr. Howard made a motion to approve the list of homestead applicants; Ms. Deck made a second to the motion and the motion passed unanimously.

Denial of Homestead Request for 0320 040
Discussion: Ms. Ward informed the Board that this applicant applied for a homestead exemption on property that is not his permanent residence. She said he lives in Florida and has the property in Walker County for sale. Mrs. Powell made a motion to deny the request for homestead exemption; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

Personal Property Audit Letters for Review
Discussion: The Board members were given copies of the audit process and letters that will be sent to business during the audit. Ms. Ward explained that Ms. Schneider would like the Board members to review the process and letters and make any changes they feel need to be expressed. Ms. Ward said that Ms. Schneider will be available to answer any questions the Board may have.

Executive Session **No executive session was needed.**
Ms. Deck made a motion to adjourn the meeting; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

With no further business to discuss Mr. Chapman adjourned the meeting at 10:41 A.M.

Chairman of the Board	**Secretary of the Board**
Buddy Chapman	Angela Ward
Acting Chairman	**Acting Secretary**