



The Walker County Board of Assessor's Meeting

At the Local Government Services Offices

Regular Scheduled Meeting

November 7, 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. Taxpayer Notification Letters for Additional 180 Day Appeal Resolution**
- 5. Forward Appeal Letters to the BOE**
- 6. Forward Appeal Letters to the Hearing Officer**
- 7. Approve the Harris Contract for Personal Property Reporting Forms**
- 8. Approval of Appeal Waiver and Release forms:**
 - 1046 101**
 - 1056 057**
- 9. Requests for Conservation on Parcels with Less than 10 Acres:**
 - 0348 036, 0348 121, 0561 005D & 0587 058**
- 10. Approval for the List of Conservation Applicants**
- 11. Approve the 2024 ABOS Values**
- 12. Approve the 2024 NADA Values**
- 13. Executive Session**



WALKER COUNTY BOARD OF ASSESSOR'S MINUTES

DATE: Tuesday, November 7, 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:	OTHERS PRESENT:		
Buddy Chapman			Angela Ward
Melba Powell			Terry Gilreath
Karen Deck			Sarah Flynn
John Howard			Gary Williams
Steve Ledbetter			Patty Schneider

AGENDA TOPICS:

Meeting Called to Order

By Mr. Chapman at Time: 10:02 AM

Approval of the Minutes from Previous Meeting

The minutes from October 17, 2023 meeting were reviewed and Ms. Deck made a motion to approve the minutes as written; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

Update on the Server

Discussion: Mr. Gilreath explained that we are on the system but we are still having issues. He said we are being disconnected randomly, but we are keeping a log of those occurrences. Mr. Gilreath said we are still waiting on the Ezra program; also 11 computers lost their Adobe Pro program and all but 2 have been restored. Mr. Gilreath also informed the Board that the new printers have been running out of tonner. We asked to have 6 or more on hand so that when we run out, we will have a replacement ready to use. He said he was told that we can't because the bill for the printers has not been paid since March.

Taxpayer Notification Letters for Additional 180 Day Appeal Resolution

Discussion: Mr. Gilreath said we had 1600 appeals; he said we are down to 431 left to work. Mr. Gilreath said we will need the additional 180 days the state allows for us to finish working the appeals. Ms. Flynn said we are sending letters out this week to the taxpayers of the remaining appeals, explaining the extra time allowance.

Forward Letters of Appeal to the BOE

Discussion: The Board reviewed the letters of appeals to be forwarded to the BOE and Mrs. Powell made a motion to approve sending the letters to the BOE. Mr. Howard made a second to the motion and the motion passed unanimously. Mr. Chapman signed the letters to the BOE.

Forward Letters of Appeal to the Hearing Officer

Discussion: The Board reviewed the letter of appeal to be forwarded to the Hearing Officer and Ms. Deck made a motion to approve sending the letters to the Hearing Officer. Mr. Ledbetter made a second to the motion and the motion passed unanimously. Mr. Chapman signed the letter to the Hearing Officer.

Approval of the Harris Contract for Personal Property Reporting Forms

Discussion: The Board reviewed the contract from Harris and Ms. Deck made a motion to approve the contract for personal property reporting forms; Mr. Ledbetter made a second to the motion and the motion passed unanimously. Mr. Chapman signed the contract.

Approval of Appeal Waiver and Release Form for 1046 101

Discussion: The Board reviewed the form and Mr. Howard made a motion to approve the waiver and release form for 1046 101; Ms. Deck made a second to the motion and the motion passed unanimously.

Approval of Appeal Waiver and Release Form for 1056 057

Discussion: The Board reviewed the form and Mrs. Powell made a motion to approve the waiver and release form for 1056 057; Mr. Howard made a second to the motion and the motion passed unanimously.

Requests for Conservation on Parcels with Less than 10 Acres:

Discussion 0348 036: Ms. Glenn said Mr. Cooper filed an appeal requesting conservation on this 9.03-acre parcel. She said she reviewed the property and found that Mr. Cooper is farming this property and he provided his schedule F as proof of his farming activity. Ms. Glenn recommended that request be approved. Mr. Howard made a motion to approve the conservation request; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

Discussion 0348 121: Ms. Glenn explained that Mr. Cooper also applied for conservation on this 5.06-acre parcel. She said he is farming this parcel as well. Ms. Deck made a motion to approve the conservation request; Mrs. Powell made a second to the motion and the motion passed unanimously.

Discussion 0561 005D: Ms. Glenn said that Mr. Pope filed an appeal for conservation on this 3.66-acre parcel. She said the property was reviewed and it is all timber. Ms. Glenn said this does not touch his other property, but he does have conservation on many other acres for timber. Ms. Glenn recommended the Board approve the request. Mr. Howard made a motion to approve the conservation request; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

Discussion 0348 0587 058: Ms. Glenn explained that this parcel is also owned by Mr. Pope and it is a 3.81-acre parcel that is all in timber. She said he requested conservation on this parcel and timber is his qualifying use. Mr. Ledbetter made a motion to approve the conservation request; Ms. Deck made a second to the motion and the motion passed unanimously.

Approval of the List of Conservation Applicants

Discussion: The Board reviewed the list of applicants for conservation and Mrs. Powell made a motion to approve the list of conservation applicants; Ms. Deck made a second to the motion and the motion passed unanimously.

Approval of the 2024 ABOS Values for Use in WinGap

Discussion: Mr. Gilreath displayed for the Board the 2024 ABOS values to be used in WinGap. Mr. Howard made a motion to approve downloading and using the 2024 ABOS values in WinGap; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

Approval of the 2024 NADA Values for Use in WinGap

Discussion: Mr. Gilreath displayed for the Board the 2024 NADA values to be used in WinGap. Mr. Ledbetter made a motion to approve downloading and using the 2024 NADA values in WinGap. Mrs. Powell made a second to the motion and the motion passed unanimously.

Executive Session

Mrs. Powell made a motion to enter executive session to discuss, compensation at 11:11A.M.; Mr. Howard made a second to the motion. The motion passed unanimously.

Mr. Ledbetter made a motion to end executive session at 11:29 A.M.; Ms. Deck made a second to the motion. The motion passed unanimously.

Mrs. Powell made a motion to adjourn the meeting; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

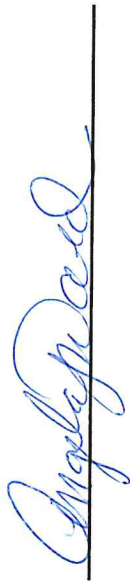
With no further business to discuss Mr. Chapman adjourned the meeting at 11:29 A.M.

Chairman of the Board



Acting Chairman

Secretary of the Board



Acting Secretary