



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

Regular Scheduled Meeting

May 2, 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. Exemption Request for Chattanooga Valley Baptist Church 0053 001A**
- 5. Update on the Breach of Covenant for 0323 041A**
- 6. Approval to Mail a 30-Day Cease and Desist Letters to the Following Parcels:**
0241 001D 0320 009 0354 019 0371 001
0376 003 0467 009 0514 016D 0563 004
- 7. Conservation Requests for Parcels with Less than 10 Acres:**
0005 006A 0554 002B 0587 017C
- 8. Conservation Request for 0358 010**
- 9. Approval of the 2023 Personal Property Change of Assessments**
- 10. Approval to Mail the 2023 Personal Property Notices**
- 11. Exemption Request for Providence Ministries, Inc:**
Acct. 21949 & 21970
- 12. Approval of the 2023 Freeport Exemptions**
- 13. Denial of 2023 Freeport Exemption for:**
Los Guerreros 1-P43-32, Providence Ministries, Wild Bot 3D 0-P20-403
- 14. Expired Pilot Agreement for Hitachi Astemo (fka Nissin Brake) 0P16-6**
- 15. Approval of the 2023 Preliminary Values**
- 16. Approval to Mail the 2023 Notice of Assessments**
- 17. Executive Session**

WALKER COUNTY BOARD OF ASSESSOR'S MINUTES



DATE: Tuesday, May 2, 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:

Buddy Chapman
Melba Powell
Karen Deck
John Howard
Steve Ledbetter

BOARD MEMBERS ABSENT:

OTHERS PRESENT:

Angela Ward
Terry Gilreath
Sarah Flynn
Kelly McCormick
Patty Schneider
Keith Fults

AGENDA TOPICS:

Meeting Called to Order

Mr. Chapman Time: 10:03 AM

Approval of the Minutes from Previous Meeting

The minutes from April 18, 2023 meeting were reviewed and Mr. Howard made a motion to approve the minutes with a change; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

Update on the Server Process

Discussion: Mr. Gilreath informed the Board that we have the computers, but still need 3 laptops. He said they are at Ringgold Telephone office. Mr. Gilreath said that he informed RTC and My Business Hub that we are going to be busy getting the digest ready and will need to halt everything. He said that they still need to add software to the server that we will need.

Exemption Request for Chattanooga Valley Baptist Church Inc 0053 001A

Discussion: Ms. Flynn said the church is baling hay on the property and not using the property for church purposes. She said they possibly could get conservation but we would have to see because they are a 501(c)3.

The Board reviewed property information and Mr. Ledbetter made a motion to deny the request for exemption because the property is not being used for church purposes; Mrs. Powell made a second to the motion and the motion passed unanimously.

Update on a Breach of Covenant for 0323 041A

Discussion: Ms. Glenn said Mr. Brock did not want to sell any additional property and asked her to follow through with the breach. She said his penalties will be \$ 15,933.72. The Board reviewed property information and Mr. Ledbetter made a motion to confirm the breach of the covenant; Ms. Deck made a second to the motion and the motion passed unanimously.

Approval to Mail a 30-Day Cease and Desist Letter to the Following Parcels:

Discussion: 0241 001D

Ms. Glenn said she sent a continuance letter to the new buyer but they failed to sign the continuance and she asked the Board to approve mailing a 30-day cease and desist letter. Ms. Deck made a motion to send a 30-day cease and desist letter for 0241 001D; Mrs. Powell made a second to the motion and the motion passed unanimously.

Discussion: 0320 009

Ms. Glenn explained that she does not have a telephone number for the property owner of this parcel. She said she did send a continuance letter and has not received a response. Mr. Howard made a motion to send a 30-day cease and desist letter for 0320 009; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

Discussion: 0354 019

Ms. Glenn said she sent the new owner a continuance letter and she did not get a response. Mr. Ledbetter made a motion to send a 30-day cease and desist letter for 0354 019; Ms. Deck made a second to the motion and the motion passed unanimously.

Discussion: 0371 001

Ms. Glenn said she has not got a response and cannot make contact with the property owner. Ms. Deck made a motion to send a 30-day cease and desist letter for 0371 001; Mr. Howard made a second to the motion and the motion passed unanimously.

Discussion: 0376 003

Ms. Glenn explained that this property owner has not responded to attempts to contact him and she ask the Board to send him a cease-and-desist letter. Mr. Ledbetter made a motion to send a 30-day cease and desist letter for 0376 003; Mrs. Powell made a second to the motion and the motion passed unanimously.

Discussion: 0467 009

Ms. Glenn said this owner also could not be reached and requested a cease-desist-letter. Ms. Deck made a motion to send a 30-day cease and desist letter for 0467 009; Mr. Howard made a second to the motion and the motion passed unanimously.

Discussion: 0514 016D

Ms. Glenn said this is another property owner that she cannot make contact with. Mr. Ledbetter made a motion to send a 30-day cease and desist letter for 0514 016D; Ms. Deck made a second to the motion and the motion passed unanimously.

Discussion: 0563 004

Ms. Glenn said she also cannot make contact with this property owner. Mr. Howard made a motion to send a 30-day cease and desist letter for 0563 004; Mrs. Powell made a second to the motion and the motion passed unanimously.

Discussion: 0005 006A

Ms. Glenn said she has mailed a continuance letter but has heard nothing from the property owner. Mr. Howard made a motion to send a 30-day cease and desist letter for 0005 006A; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

Discussion: 0554 002B

Ms. Glenn explained this property owner was mailed a letter but has failed to respond. Mr. Ledbetter made a motion to send a 30-day cease and desist letter for 0554 002B; Ms. Deck made a second to the motion and the motion passed unanimously.

Discussion: 0587 017C

Ms. Glenn said she mailed the continuance letter and had an appointment with the property owner. Ms. Glenn that she would like to have permission to send the 30-day cease-and-desist letter pending the taxpayer does not come in to sign a continuance. Mr. Howard made a motion to send a 30-day cease and desist letter for 0587 017C pending they do not come in to sign a continuance letter; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

Request for Conservation for: 0358 010

Discussion: Ms. Glenn informed the Board that Mr. Jenson has signed a continuation application for conservation and she reviewed his property from an aerial view. She said his qualifying use is timber and Ms. Glenn asked the Board to approve his application. Mr. Howard made a motion to approve the request for conservation on parcel 0358 010; Ms. Deck made a second to the motion and the motion passed unanimously.

Approval of the 2023 Personal Property Change of Assessments

Discussion: The Board reviewed the personal property change of assessments and Mrs. Powell made a motion to approve the 2023 Personal Property change of assessments; Ms. Deck made a second to the motion and the motion passed unanimously.

Approval to Mail the 2023 Personal Property Notices

Discussion: Mr. Ledbetter made a motion to approve to mailing the 2023 Personal Property notices out on May 15th; Mr. Howard made a second to the motion and the motion passed unanimously.

Exemption Request for Providence Ministries, Inc**Discussion: Acct# 21949**

Ms. Schneider explained that Providence Ministries has their 501(c)3 and they are a charitable company. She said they qualify for the exemption. Mr. Ledbetter made a motion to approve the exemption request for acct 21949; Ms. Deck made a second to the motion and the motion passed unanimously

Discussion: Acct# 21970

Ms. Schneider said this is the second account for Providence Ministries. Mrs. Powell made a motion to approve the exemption request for acct 21970; Mr. Howard made a second to the motion and the motion passed unanimously

Approval of the 2023 Freeport Exemptions

Discussion: The Board reviewed the list of applicants for Freeport and Mr. Howard made a motion to approve the list for Freeport exemption; Mr. Ledbetter made a second to the motion and the motion passed unanimously.

Denial of Freeport for Los Guerreros 1-P43-32

Discussion: Ms. Schneider explained that they are not a manufacturer and therefore do not qualify for Freeport. Mr. Ledbetter made a motion to deny freeport because they do not qualify, Ms. Deck made a second to the motion and the motion passed unanimously.

Denial of Freeport for Providence Ministries

Discussion: Ms. Schneider said they are already exempt. Mr. Howard made a motion to deny freeport because they are exempt, Mrs. Powell made a second to the motion and the motion passed unanimously.

Denial of Freeport for Wild Bot 3D 0-P20-403

Discussion: Ms. Schneider explained that this is a 3D printing company. She said they would not give their values and Ms. Schneider could not determine eligibility. Mr. Ledbetter made a motion to deny freeport because the company would not disclose their values, Ms. Deck made a second to the motion and the motion passed unanimously.

Expired Pilot Agreement for Hitachi Astemo (fka Nissin Brake) 0P16-6

Ms. Schneider informed the Board that Hitachi Astemo, fka Nissin Brake's pilot agreement expired and their personal property will now be taxable.

Approval of the 2023 Preliminary Values for Real Property

Discussion: Mr. Kelly McCormick displayed the current schedules and the ratio study before and after the changes. He explained that the COD measures equality and the goal is 40%. He went over the commercial schedules and all the work that has been done. Mr. McCormick explained that the base price per home went from \$99 to \$118 dollars per square foot. He said our ratio is as it should be for the Department of Revenue. Mr. Ledbetter made a motion to approve the 2023 preliminary values; Ms. Deck made a second to the motion and the motion passed unanimously

Approval to Mail the 2023 Notice of Assessments

Discussion: Mrs. Powell made a motion to approve mailing the 2023 notice of assessments; Mr. Ledbetter made a second to the motion and the motion passed unanimously

Executive Session

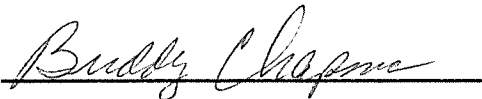
Mr. Ledbetter made a motion to enter executive session to discuss, personnel at 11 41: A.M.; Ms. Deck made a second to the motion. The motion passed unanimously.

Mrs. Powell made a motion to end executive session at 11:54 A.M.; Ms. Deck made a second to the motion. The motion passed unanimously.

Ms. Deck made a motion to adjourn the meeting; Mrs. Powell made a second to the motion and the motion passed unanimously.

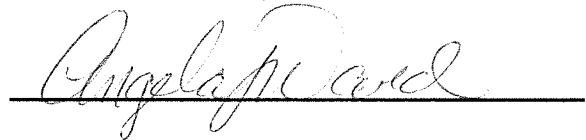
With no further business to discuss Mr. Chapman adjourned the meeting at 11:54 A.M.

Chairman of the Board

A handwritten signature in cursive script, appearing to read "Buddy Chapman", written over a horizontal line.

Acting Chairman

Secretary of the Board

A handwritten signature in cursive script, appearing to read "Angela Powell", written over a horizontal line.

Acting Secretary
