

**HARRIS COUNTY BOARD
OF TAX ASSESSORS
MINUTES
December 12, 2023**

The Harris County Board of Tax Assessors posted an agenda prior to the meeting for the public's review. Those present were Board of Tax Assessors Chairman Jerry Smith, Member Pamela Jackson, Member Lisa Scully, Chief Appraiser Shalee Mallory and Wayne Morris of the Tax Assessor's office. Also present for the meeting was Commissioner Greg Gantt citizens Pam Avery, Addis Bugg, Jim Furin, Connie Guy, Alberta F. Hardy, John Hardy, E. Wayne Harbert, Becky Langston, Dwight Langston and Lynn Sanders. The meeting was held in the Board of Commissioner's Conference Room. The meeting was called to order at 8:30 a.m. by Chairman Jerry Smith.

MINUTES

Chairman Jerry Smith opened the meeting by reading the minutes from the November 21, 2023 meeting. Member Lisa Scully made a motion to accept the minutes. Chairman Jerry Smith seconds the motion. Motion was unanimously approved.

Exemption Corrections and N.O.D. Not on Digest

For information purposes a copy of the exemption corrections and N.O.D. (Not On Digest) was given to each Board member.

GA Department of Revenue - 2023 Public Utility Assessments

For information purposes a copy of the proposed 2023 Public Utility assessments was given to each Board member.

Motor Vehicle Appeal

WKRH Enterprises, Inc. – 2015 Ford Transit 250 Van – **BOA Value \$7,748**

2024 Pre-Bill Mobile Home Digest

Pamela Jackson of the Tax Assessor's Office forwarded a copy of the 2024 preliminary Pre-Bill Mobile Home Digest to the Board of Tax Assessors for their approval of the values. Member Lisa Scully made a motion to approve the Pre-Bill Mobile Home Digest. Chairman Jerry Smith seconds the motion. Motion was unanimously approved.

Appeal Waiver and Release

One (1) appeal waiver and release application was presented to the Board for their approval. Member Lisa Scully made a motion to approve the appeal wavier and release. Member Pamela Jackson seconds the motion. Motion was unanimously approved.

Harris County Board of Tax Assessors Rules and Regulations

A draft of the proposed Harris County Board of Tax Assessors Rules and Regulations was given to each Board member for their approval. Chairman Jerry Smith made a motion to table the approval of the draft until the next Board meeting. Member Lisa Scully seconds the motion. Motion was unanimously approved.

An Ordinance to Create the Harris County Board of Tax Assessors

For information purposes a copy of the ordinance that was adopted on May 7, 2002 to create the Harris County Board of Tax Assessors was given to each Board member.

Open Floor

Julaine W. Condon – Parcel Number 056-081-065

Chief Appraiser Shalee Mallory gave an update on the status of the appeal filed by Julaine W. Condon that denied her homestead for a surviving spouse of a disabled veteran. Mr. Condon had not been declared 100% disable at the time of his death. Ms. Condon filed a petition that was received on December 6, 2023 to take the appeal to Superior Court. The Board of Assessors has 45 days to schedule a settlement conference before the appeal is forwarded to Superior Court.

Makeup and Pay of Board of Tax Assessors

There was a discussion by several citizens regarding the makeup and pay of the Board of Tax Assessors. After the discussion it was tabled until the January 2024 Board of Assessors meeting.

ADJOURNMENT

Being no further business, a motion was made by Chairman Jerry Smith to adjourn the meeting. Member Lisa Scully seconds the motion. Motion was unanimously approved.



Jerry Smith, Chairman



Pamela Jackson, Member



Lisa Scully, Member

Date: January 9, 2024