

Wayne County Board of Tax Assessors

Minutes of Monthly Meeting

FEBRUARY 27, 2024

Present: Bill Parker, Chairman
Paul McDuffie
John Shaver SR
Karon Ivery
Byron Johns, Chief Appraiser
Kendra Howard, BOA Secretary

Chairman Bill Parker called the meeting to order.

A motion was made by John Shaver Sr. and seconded by Karon Ivery to approve the February 27, 2025, agenda with moving item 12f. Silas Hrobar to item number three. All agreed, and the motion passed unanimously.

Silas Hrobar updated the Board on the process of the 2026 Revaluation. Background work will start June 2025 after the Tax Assessors' office rolls to AY2026. This will allow GMASS to begin gathering information needed to begin field work. Field work will begin in July or August 2025.

A motion was made by Karon Ivery and seconded by John Shaver Sr. to approve the January 27, 2025, minutes. All agreed, and the motion passed unanimously.

A motion was made by John Shaver Sr. and seconded by Karon Ivery to approve the February 2025 Homestead Exemptions. All agreed, and the motion passed unanimously. See attached spreadsheet Homestead Exemptions, February 27, 2025, for additional information.

A motion was made by Karon Ivery and seconded by John Shaver Sr. to approve the February Veteran Exemptions for tax year 2025 with the correction to the percentage from 10000% to 100% on line one. All agreed

and the motion passed unanimously. See attached spreadsheet Veteran Exemptions, February 27, 2025, for additional information.

A motion was made by John Shaver Sr. and seconded by Karon Ivery to approve the February 2025 FLPA Exemptions. All agreed and the motion passed unanimously. See attached spreadsheet, FLPA Applications, February 27, 2025, for additional information.

A motion was made by John Shaver Sr. and seconded by Karon Ivery to approve the February 2025 CUVA Exemptions. All agreed and the motion passed unanimously. See attached spreadsheet, CUVA Applications, February 27, 2025, for additional information.

A motion was made by Karon Ivery and seconded by John Shaver Sr. to approve the February 2025 CUVA Breach without Penalty for Randy Deal, Parcel 10-3, owner is over the age of sixty-five, Jimmy Leggett, Parcel 14-12-2 and Danny & Glenda Stephens, parcel 70-31-2, owners passed. All agreed and the motion passed unanimously. See attached spreadsheet, CUVA Breach Without Penalty, February 27, 2025, for additional information.

A motion was made by John Shaver Sr. and seconded by Karon Ivery to approve the February 2025 Car Appeal for Michael McGraw at the suggested value of \$600.00 based on the condition of the vehicle and the purchase price of \$600.00; and Ronnie Kirkland at the suggested value of \$2,000 based on the purchase price of \$2,000 and condition of vehicle. All agreed and the motion passed unanimously. See attached spreadsheet, Car Appeals-February 27, 2025, for additional information.

A motion was made by John Shaver Sr. and seconded by Karon Ivery to approve the February 2025 ACO's without Appeals-Name Correction. All agreed and the motion passed unanimously. See attached spreadsheet ACO's without Appeals-Name Correction, February 27, 2025, for additional information.

A motion was made by John Shaver and seconded by John Shaver Sr. to approve the February 2025 ACO's without Appeal-Not on Digest on. All agreed and the motion passed unanimously. See attached spreadsheet ACO's without Appeal-Not on Digest, February 27, 2025, for additional information.

A motion was made by John Shaver Sr. and seconded by Karon Ivery to approve the February 2025 ACO's without Appeals-Value Change. All agreed and the motion passed unanimously. See attached spreadsheet ACO's without Appeals-Value Change, February 27, 2025, for additional information.

A motion was made by Karon Ivery and seconded by John Shaver Sr. to approve the February 2025 Mobile Home Appeal-Value Change for Kenneth Tyre, MH-11909, to remove the mobile home from the digest, it burned 7-31-24, fire report provided. All agreed and the motion passed unanimously. See attached spreadsheet Appeal-Value Change, February 27, 2025, for additional information.

During other business, A motion was made by Paul McDuffie and seconded by Karon Ivery to approve 2025 Appeal: Value Change-30 Day Notice, to allow Mandy Yeomans, Parcel 40-42-4, to split out two acres for the sole purpose of a mortgage and not be a CUVA breach. See attached spreadsheet, Appeal: Value Change-30 Day Notice, February 27, 2025, for additional information.

During other business, A motion was made by John Shaver Sr. and seconded by Karon Ivery to approve the Appeal Waiver and Release for DT Retail Properties, LLC, parcel J2-14 with a 299c and the Board of Equalization 299c for Richard Highsmith, parcel 134-10-2, requiring an Appeal Waiver and Release to end the appeal process. All agreed and the motion passed unanimously. See attached documents for additional information.

During other business, Chief Appraiser Byron Johns informed the Board that Geneva International LLC, parcel J8-3, withdrew their 2024 appeal from going the BOE Monday March 3, 2025. See attached document for additional information.

During other business, Chief Appraiser Byron Johns informed the Board that the Mobile Assessor License agreement has been reviewed by the County Attorney Andy Beaver and ready to be signed. See attached agreement for additional information.

During other business, Chief Appraiser Byron Johns presented the 2023 Digest Review, informing the Board what was out of compliance for AY2023 that needs to be in compliance for AY2026 Digest Review. See attached Review for additional information.

During other business, Chief Appraiser Byron Johns updated the Board on the Sales Ratio Analysis for Neighborhoods, All, Residential, Agricultural and Residential, as directed by the Department of Revenue. See attached Sales Ratio Analysis' for additional information.

During other business, the Board discussed having the Public Forum around June or July, once GMASS starts doing the background work for the revaluation and a known date for the field work to begin. The Board also

wanted the Tax Assessors office to put the Deadline Sheet on our website and in the local newspaper.

During other business, Chairman Bill Parker informed the board that the next board meeting is Thursday, March 27, 2025.

A motion was made by John Shaver Sr. and seconded by Karon Ivery to adjourn the meeting. All agreed, and the motion passed unanimously.