## **Wayne County Board of Tax Assessors**

## **Minutes of Monthly Meeting**

October 30, 2025

Present: Bill Parker, Chairman

Monica O'Quinn, Vice-Chairman

Paul McDuffie

John Shaver, Sr.

**Karon Ivery** 

Kim Wilson, Interim Chief Appraiser

Kendra Howard, BOA Secretary

Chairman Bill Parker called the meeting to order.

A motion was made by Paul McDuffie and seconded by Karon Ivery to approve the October 30, 2025, agenda. All agreed, excluding John Shaver, Sr. (absent at this point), and the motion passed unanimously.

A motion was made by Monica O'Quinn and seconded by Karon Ivery to approve the September 25, 2025, meeting minutes with the corrections listed below. All agreed, excluding John Shaver, Sr. (absent at this point), and the motion passed unanimously. See attached corrected September 25, 2025, meeting minutes.

- Under Present, page 1, added a comma after Shaver and corrected SR to Sr.
- Page 1, last paragraph, corrected last sentence to say 'A motion was made by Monica O'Quinn and seconded by John Shaver, Sr. to have Interim Chief Appraiser Kim Wilson write and send a letter with those instructions along with the new 2025 Notice of Assessment for the rejoined property. All agreed and the motion passed unanimously.
- Page 2, 1st paragraph: added a comma after unanimously; changed 'All' to 'all'; changed 'excludes' to 'excluding'; and, after 'Paul McDuffie' added 'who'.
- Page 4, 3rd paragraph, added '2025' after September.

- Page 5, 2<sup>nd</sup> paragraph, changed 'July 24, 2025' to 'September 25, 2025'.
- Page 6, 2<sup>nd</sup> paragraph, corrected 'removal Parcel 82-61' to 'removal of Parcel 82-61'.
- Page 7, 4th paragraph, replaced line '2026 Budget Items not included in the 2026 budget' with 'the Plan of Priorities and Personnel'. In the last paragraph, corrected 'October 30, 2025 @ 11 a.m.' to 'October 30, 2025, at 11 a.m.'.
- Page 8, changed 'excludes' to 'excluded'.

During Unfinished Business discussing Open Positions, Chairman Bill Parker informed the Board that the Appraiser II Position has been filled with a salary incentive to continue education, Chief Appraiser and Commercial Appraiser positions are still unfilled, and the Deputy Chief Appraiser position application period has closed.

During Unfinished Business, Interim Chief Appraiser Kim Wilson provided the Board with a summary of county homestead exemptions as requested during the September Board meeting and the Board discussed the Veteran Exemption dollar amount in the county and the impact of this exemption on the County's potential revenue.

During Unfinished Business, the Board reviewed and discussed the Plats and Splits Policy provided by the Tax Assessors Office. After the discussion, the Board requested the proposed policy be re-written taking into account their points and concerns and to add this topic to the Unfinished Business section for November 20, 2025, agenda.

During Unfinished Business, the Board discussed Salaries information for 2025-2026. It was clarified that the salaries approved by the Board of Commissioners, at the Board of Assessor's request, only applied to employees at the time of hiring and reflected necessary adjustments for the county to be able to compete in recruiting for these positions.

During New Business, a motion was made by Karon Ivery and seconded by John Shaver, Sr. to approve the 2026 ABOS boat values. All agreed and the motion passed unanimously. See attached documents for additional information.

During New Business, a motion was made by Monica O'Quinn and seconded by Karon Ivery to approve the 2026 NADA mobile home values. All agreed and the motion passed unanimously. See attached documents for additional information. During new business, a motion was made by John Shaver, Sr. and seconded by Paul McDuffie to continue using the 'Estimated Trade-in' NADA valuation for Vehicle Appeals, all agreed, and the motion passed unanimously. See attached document for additional information.

During new business, a motion was made by Paul McDuffie and seconded by Karon Ivery to approve the October 2025 Car Appeals as listed below. All agreed, and the motion passed unanimously. See attached spreadsheet Car Appeals, October 30, 2025, for additional information.

Car Appeals approved are as follows:

Name	Year/Make/Model	Suggested Value
Andrea Stewart	2010 Nissan Altima Cope	\$2,100
• Christian Allen	2012 Toyota Tacoma	\$9,000
• Daniel Peeples Jr.	2011 Nissan Frontier TK	\$3,000
<ul><li>Derek Landon</li></ul>	2020 Harley Davidson Street Glide	\$8,500
Grace Ellis	2015 Toyota Camry	\$10,000
John Dennee	2012 Ford F150	\$1,000
• Tereso Rojas	2015 Ford F350	\$12,000

During New Business, a motion was made by John Shaver, Sr. and seconded by Paul McDuffie to approve the October 2025 Denial of CUVA applications:

- 1. O. T. Nichols, Parcel 59-27. Executor divided and sold the property after applying for CUVA and one of the subdivided parcels did not meet the requirements for a property to remain in CUVA. This action was taken to avoid breaching the CUVA with penalty.
- 2. Norris Howard, Parcel 171-8-2. The property does not qualify for CUVA and supporting documentation was not provided.

All agreed and the motion passed unanimously. See attached spreadsheet 2025 Conservation Denials, October 30, 2025, for additional information.

During New Business, a motion was made by Monica O'Quinn and seconded by John Shaver, Sr. to approve the October 2025 Veteran Exemptions. All agreed and the motion passed unanimously. See below and the attached spreadsheet Veteran Exemptions, October 25, 2025, for additional information.

• Theresa Nettles	20-43-15	2025
• Anthony Sumrow	59-12	2025
Timothy Brady	J20-25	2026
• Steven Brumbaugh	J33-35	2026
• James Gellner	33-11-2	2026
<ul> <li>Joseph Kwarteng</li> </ul>	101-3-8	2026
• Eric Still	165A-70	2026

During New Business, a motion was made by Monica O'Quinn and seconded by Karon Ivery to approve the Exemption Correction for tax years noted. All agreed and the motion passed unanimously. See below and attached spreadsheet ACO's without Appeal-Exemption Correction, October 30, 2025, for additional information.

<ul> <li>Gesina Castro ETAL</li> </ul>	97B-85	2025
• Robert & Sharon Collier	110G-84	2025
• Roseanne & Robert Fuller	9-15	2025
• Russell Hilton	70-28-5	2023-2025
<ul> <li>Frances Jill Maxey</li> </ul>	70-5-2	2025
<ul> <li>Mona Romine</li> </ul>	J33-48	2025
<ul> <li>Paul Sergent</li> </ul>	86C-55	2025
<ul> <li>Bobby White &amp; Dinah Purvis</li> </ul>	73-78	2024-2025

During New Business, a motion was made by John Shaver, Sr. and seconded by Monica O'Quinn to approve the October 2025 Exempt Property Corrections listed below. All agreed and the motion passed unanimously. See attached spreadsheet ACO's without appeal-Exempt Property Correction, October 30, 2025, for additional information.

•	Starling Farms	P813574	2018-2021
•	Wayne County Industrial	73-80-18	2025

During New Business, a motion was made by Karon Ivery and seconded by Monica O'Quinn to approve the October 2025 ACO's without Appeal-Name Corrections for Tax Year 2025. All agreed and the motion passed unanimously. See below and attached spreadsheet ACO's without Appeal-Name Correction, October 30, 2025, for additional information.

<ul> <li>David &amp; Pattie Manning</li> </ul>	61-80-28	2025
<ul> <li>Duytruong Nguyen</li> </ul>	J22-22	2025
<ul> <li>Mikki Wayne</li> </ul>	97-33	2025

During New Business, a motion was made by John Shaver, Sr. and seconded by Paul McDuffie to approve the October 2025 ACO's without Appeal-Not on Digest, #1, with the correction of adding 'home' after 'Mobile'. All agreed and the motion passed unanimously. See below and attached spreadsheet ACO's without Appeal-Not on Digest, October 30, 2025, for additional information.

<ul> <li>Mary Jean Altman</li> </ul>	MH-13123	2024-2025
<ul> <li>Larry Daniel Flowers</li> </ul>	82-28-3	2025

During New Business, a motion was made by Paul McDuffie and seconded by Karon Ivery to approve the October 2025 ACO's without Appeal-Value Changes listed below. All agreed and the motion passed unanimously. See attached spreadsheet ACO's without Appeal-Value Change, October 30, 2025, for additional information.

• Ricky & Somer Changless	O11-10	2025
• Juana H Grover	82-28	2025
• Keith Jones	102-21-4/MH- 12800	2025
<ul> <li>Mary's Bow-K &amp; Flower Shop</li> </ul>	P1009943	2021-2025
<ul> <li>Molly John Land CO LLC</li> </ul>	32-31	2024-2025
<ul> <li>Molly John Land CO LLC</li> </ul>	32-31	2024-2025
<ul> <li>Joshua Moore</li> </ul>	99G-5	2023-2025
• Justin & Karen Pye	53A-25	2025
<ul> <li>Lucille Floyd</li> </ul>	J2-4-1	2025

• Bro	enda Hartley	52-33-1	2025
• Le	roy & Bobbie Johnson	99G-31	2022-2025
• Le IN	roy Hill Coffee Company C	P812370	2020-2021

During New Business, a motion was made by Paul McDuffie and seconded by Karon Ivery to approve the October 2025 Appeals-No Value Change-FWD to BOE. All agreed and the motion passed unanimously. See below and the attached spreadsheet Appeals-No Value Change-FWD to BOE, October 30, 2025, for additional information.

• Taylor Brancy	53-19-2
• Spencer Kelly	29-4-2
• Rocie Flowers	157-1-1
• Dereck & Paola Williams	101C-48

During New Business, a motion was made by Karon Ivery and seconded by Monica O'Quinn to approve the Appeals-No Value Change-Appeal Closeout for Lee and Karen Knight, Parcel 163-6-4 for tax year 2025. All agreed and the motion passed unanimously. See attached Appeals-No Value Change-Appeal Closeout, October 30, 2025, for additional information.

During New Business, a motion was made by John Shaver, Sr. and seconded by Paul McDuffie to approve the October 2025 Appeals -Value Change-30-day Notice. All agreed and the motion passed unanimously. See below and attached spreadsheet Appeals-Value Change-30 Day Notice, October 30, 2025, for additional information.

<ul> <li>David &amp; Rhonda Denison</li> </ul>	98-115
Linda Graham	112A-24
Jan Graham	82-61
• Chad & Nicole Gray	171-12-2
Laura Hardy	165A-67

• Paul Harris	18-6-4
<ul> <li>James Jackson</li> </ul>	135A-10
Bonell Lewis	112B-5
• LTC Farm Realty, LLC	S4-31
Kristin Marr McReady	44-9-5
Olin Wooten Oliver	31-2-1
<ul> <li>Dallory &amp; Stacy Rozier</li> </ul>	8-7-1
• Theodore & Kelly Samter	69-5-9

During Other Business, Chairman Bill Parker informed the board that the next regular board meeting is Thursday November 20, 2025, at 11 a.m.

During Other Business, The Board decided to interview one of the two applicants for Deputy Chief Appraiser Friday October 31, 2025, at 11 a.m. The second applicant for the Deputy Chief Appraiser position would be scheduled after verifying their availability.

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