

Wayne County Board of Tax Assessors

Minutes of Monthly Meeting

December 18, 2025

Present: Bill Parker, Chairman

Monica O 'Quinn, Vice-Chairman

Paul McDuffie

John Shaver, Sr.

Karon Ivery

Kim Wilson, Chief Appraiser

Kendra Howard, BOA Secretary

Chairman Bill Parker called the meeting to order.

A motion was made by Karon Ivery and seconded by Monica O'Quinn to approve the December 18, 2025, agenda. See attached corrected Agenda for additional information.

A motion was made by Monica O'Quinn and seconded by Karon Ivery to table the Approval of Minutes for November 20, 2025 meeting until the February 2026 meeting. All agreed and the motion passed unanimously.

During Unfinished Business, Chairman Bill Parker informed the Board that the Commercial Appraiser position is still open and will be waiting to the first of the year to repost and the price to post on Indeed.

During Unfinished Business, a motion was made by Monica O'Quinn and seconded by Karon Ivery to table the approval of the Organizational Chart for the Tax Assessors' Office until the next regular meeting.

During Unfinished Business, a motion was made by Paul McDuffie and seconded by Karon Ivery to approve the Plats and Splits Policy with adding 'adopted date: December 18, 2025' to the bottom of the page. All agreed and the motion passed unanimously. See attached Plats and Splits Policy for additional information.

During Unfinished Business, a motion was made by Paul McDuffie and seconded by John Shaver, Sr. to table the discussion of GMASS Appraisal Service Proposal. All agreed and the motion passed unanimously. See attached documents for additional information.

During New Business, a motion was made by Karon Ivery and seconded by John Shaver, Sr. to approve the Non-NADA Mobile Home increase of 3% for tax year 2026. All agreed and the motion passed unanimously. See attached documents for additional information.

During New Business, a motion was made by Paul McDuffie and seconded by Karon Ivery to approve the December 2025 Car Appeals as listed below. All agreed, and the motion passed unanimously. See attached spreadsheet Car Appeals, December 18, 2025, for additional information.

Car Appeal approved was as follows:

Name	Year/Make/Model	Suggested Value
• Gabriele Swain	2006 Honda Accord	\$1,000
• Grace Ellis	2015 Toyota Camry	\$10,000
• Rosemary Brown	2018 BMW 530	\$10,350

During New Business, a motion was made by John Shaver, Sr. and seconded by Karon Ivery to approve the December 2025 CUVA Denials as listed below. All agreed and the motion passed unanimously. See attached corrected spreadsheet 2025 Conservation Applications, December 18, 2025, for additional information.

Name	Parcel Number
• Gregory Leggett	111-29-3
• REH Investment Holdings	70-10

During New Business, a motion was made by Karon Ivery and seconded by Paul McDuffie to approve the December 2025 Veteran Exemptions. All agreed and the motion passed unanimously. See below and the attached corrected spreadsheet Veteran Exemptions, December 18, 2025, for additional information.

Name	Parcel Number	Year
• Rufus Dickens	J10-9-1	2026
• Nichole Phillips	133-6-25	2026
• Antonio Reddish	86C-100	2026

During New Business, a motion was made by Paul McDuffie and seconded by John Shaver, Sr. to deny the 2025 Veteran Exemption for Eugene Darden, Parcel J9-48, documentation proving property location is primary residence was not provided by property owner in the allowed time limit. All agreed and the motion passed unanimously. See attached spreadsheet Denial of Veteran Exemption, December 18, 2025, for additional information.

During New Business, a motion was made by John Shaver Sr. and seconded by Karon Ivery to approve the December 2025 ACO's without Appeal-Changes listed below. All agreed and the motion passed unanimously. See below and attached spreadsheet ACO's without Appeal- Changes, December 18, 2025, for additional information.

• John Lewis Darden	101A-37	2017-2023
• John Lewis Darden	100A-38	2017-2023
• Foley Spotting Services	P814850	2025
• Donna Mitchell	99F-41	2025
• Katlyn Westbrooks	99F-42-1	2025
• Teresa Russell	67-6	2025
• Sprint Communications Company LP	U1-52	2024-2025
• John Swope	110-157-3	2025

During New Business, a motion was made by Paul McDuffie and seconded by Karon Ivery to approve the December 2025 Appeals-No Value Change-FWD to BOE with the correction to add Tony, under name to line item two. All agreed and the motion passed. See below and the attached spreadsheet Appeals-No Value Change-FWD to BOE, December 18, 2025, for additional information.

- Jesse Bryant Anderson 55-3

• Tony Blanton	67-20
• Eighth Day Properties LLC	100-63

During Business, • **Gregory Leggett** 111-29-3
 • **REH Investment Holdings** 70-10 **New a motion**
 was made by Paul McDuffie and seconded by John Shaver, Sr. to approve the December Appeals-No Value Change-Appeal Closeout as listed below. All agreed and the motion passed unanimously. See attached spreadsheet Appeals-No Value Change-Appeal Closeout, December 18, 2025 for additional information.

• PMB-DBA Daily News	P137930	2022-2024
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During New Business, a motion was made by Karon Ivery and seconded by John Shaver, Sr. to approve the December Appeals-Value Change-Appeal Closeout as listed below. All agreed and the motion passed unanimously. See attached spreadsheet Appeals-Value Change-Appeal Closeout, December 18, 2025 for additional information.

During New Business, a motion was made by John Shaver, Sr. and seconded by Paul McDuffie to approve the December 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, December 18, 2025, for additional information.

• Agree Stores LLC	J3-2
• D&H Holdings LLC	100-70
• Ditrisha LLC	J15-44-3
• Ray S Gordon & Jefferson Hires	J13-119

• Brian Grisez & Allison Yommer	J26-76
• Hick-Wine LLC	112B-20
• George & Sarah Ketchup	J8-77
• Lakshmi Hotels LLC	J15-44-3
• Kennedy Moreno	111E-82-1
• Multistate Development Corporation	J18-17
• Multistate Development Corporation	J18-16
• Multistate Development Corporation	J18-19
• R & K Sherman INC	P813345
• Secretary of Veterans Affairs	J26-53

During Other Business, a motion was made by Paul McDuffie and seconded by John Shaver, Sr. to approve the December 2025 Appeal Waiver and Release. All agreed and the motion passed unanimously. See below and attached Appeal Wavier and Release, December 18, 2025, for additional information.

<u>NAME</u>	<u>PARCEL/ACCT</u>	<u>YEAR</u>	<u>VALUE</u>
• Justin Boyd	VH-3682	2025	\$2,200

During Other Business, the Board was informed that the Personal Property Returns were uploaded to South Data, our printing company.

During other business, Chairman Bill Parker informed the board that the meeting to approve the Mobile Home digest and to elect Officers is Friday, January 2, 2026, at 10 a.m.

During other business, Chairman Bill Parker informed the board that the next regular board meeting is Thursday January 20, 2025, at 11 a.m.

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