

**Wayne County Board of Tax Assessors**

**Minutes of Monthly Meeting**

**Final**

**January 20, 2026**

**Present:** Bill Parker, Chairman  
Monica O 'Quinn, Vice-Chairman  
Paul McDuffie  
John Shaver, Sr.  
Karon Ivery  
Kim Wilson, Chief Appraiser  
Kendra Howard, BOA Secretary

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**Board Member John Shaver, Sr., was absent at the start of the meeting; therefore, he did not participate in the initial votes, will be noted once he arrives.**

**Chairman Bill Parker called the meeting to order.**

**Paul McDuffie proposed that an item be added now and in the future under “6. Other” to allow BOA members time for comments and to address other items of concern. A motion was made by Paul McDuffie and seconded by Karon Ivery to add 6. c. “Items with BOA members” to the January 20, 2026 Agendas and going forwarded and to be listed as 6. a. in future monthly agendas and to approve the November 20, 2025 agenda, as corrected. See attached corrected Agenda for additional information.**

**A motion was made by Monica O’Quinn and seconded by Karon Ivery to approve the November 20, 2025 minutes, with the corrections below. See attached corrected November 20, 2025 minutes for additional information.**

- **Page 1, paragraph 3, adding ‘Appraiser’ after Commercial.**
- **Page 2, paragraph 1, correcting ‘mover’ to ‘moved’.**
- **Page 2, paragraph 3, adding ‘draft’ after updated.**

**A motion was made by Karon Ivery and seconded by Paul McDuffie to approve the December 18, 2025 minutes. See attached December 18, 2025, minutes for additional information.**

**A motion was made by Monica O'Quinn and seconded by Karon Ivery to approve the January 2, 2026, minutes with corrections listed below. See attached corrected January 2, 2026, minutes for additional information.**

- **Paragraph three, adding , 'Sr.' after Shaver**
- **Adding 'Chairman Bill Parker informed the Board that the next regular monthly meeting is January 20, 2026.**
- **Adding 'A motion was made to adjourn the meeting by John Shaver, Sr. and seconded by Paul McDuffie.**

**During Unfinished Business, Chairman Bill Parker reported that the Commercial Appraiser position remains vacant.**

**Board member John Shaver, Sr., joined the meeting.**

**During Unfinished Business, Chairman Bill Parker also asked the Tax Assessors' Office to add the Commercial Appraiser Position to the Unfinished Business for the February 2026 meeting.**

**The Board discussed contracting GMASS to handle commercial appraisal work for a three-year term. This interim period would allow the Tax Assessors office sufficient time to recruit and train a staff member to eventually bring these services back in-house. The quoted cost by GMASS for a 3-year contract for commercial valuation was \$45,000 to \$48,000/year, including appeals. For GMASS to handle LIHTC properties, that would be an additional \$33,000/year.**

**During Unfinished Business, The Board directed the Tax Assessors Office to research the potential cost for GMASS to continue providing residential appraisal services.**

**During Unfinished Business, The Board also discussed getting a quote from GMASS to also handle Agricultural valuations.**

**It was concluded that GMASS's valuation services would not be required until AY2027, as the county-wide revaluation provides the same results for AY2026. Cost quotes are only valid for 90 days. The Board directed the Assessor's Office to get quotes for these services when working on the 2027 budget.**

**During Unfinished Business, a motion was made by Paul McDuffie and seconded by Karon Ivery to approve of the Organizational Chart with the correction to remove the apostrophe after the ‘S’ in the title. All agreed and the motion passed unanimously. See attached Organizational Chart for the Tax Assessors Office, for additional information.**

**During New Business, a motion was made by John Shaver, Sr. and seconded by Karon Ivery to approve the January Homestead Exemptions.**

**During New Business, a motion was made by Monica O’Quinn and seconded by Karon Ivery to approve the CUVA Release (Breach with Penalty) for Oleander Management LLC, Parcel 40-2, with penalty, at property owner’s request. All agreed and the motion passed unanimously. See attached spreadsheet CUVA Breach with Penalty, January 20, 2026 for additional information.**

**During New Business, a motion was made by Karon Ivery and seconded by Monica O’Quinn to approve the January Public Utilities for Tax Year 2025 Notice of Assessments. The Board requested that the Public Utility information with values be brought to the February BOA meeting as Unfinished Business.**

**During New Business, a motion was made by Monica O’Quinn and seconded by John Shaver, Sr. to approve the January 2026 Veteran Exemptions, with corrections, as listed below. All agreed and the motion passed unanimously. See attached spreadsheet Veteran Exemptions, January 20, 2026 for additional information.**

<b>Name</b>	<b>Parcel Number</b>	<b>Year</b>
• Austin Riley	111D-81	2025-2026
• Denis R Rigsby	98A-5	2025-2026
• Steven Adams	112-14-4	2026
• Kameron Bullock	20-36-1	2026
• Russell Carey	97B-112	2026
• Robert Darden	165A-26	2026
• Justin Sakuta	88-4-1	2026

**During New Business, a motion was made by John Shaver, Sr. and seconded by Paul McDuffie to approve the January ACO without Appeal-Exemption Corrections for tax year 2025. All agreed and the motion passed unanimously. See attached Spreadsheet ACO without Appeal- Exemption Correction, January 20, 2026 for additional information. \**

**During New Business, a motion was made by Karon Ivery and seconded by John Shaver, Sr. to approve the ACO's without Appeals-Name Correction from First Southern Bank to Medibarrel Group LLC, Parcel 66-1-52, for tax year 2025. All agreed and the motion passed unanimously. See the attached spreadsheet ACO's without Appeals-Name Correction for additional information.**

**During New Business, a motion was made by Paul McDuffie and seconded by Karon Ivery to approve the ACO's without Appeals-Property Address Correction for tax year 2025. All agreed and the motion passed unanimously. See below and the attached spreadsheet ACO's without Appeals-Property Address Correction.**

- Earlie Little                      72-52              2025      Correction: 152 Flint Branch Church Rd. Branch Rd to 182 Flint Branch Church Rd.
- James Gerald Ratcliff              72-52-2              2025      Correction: 182 Flint Branch Church Rd. to 0 Flint Branch Church Rd. (Land only)

**During New Business, a motion was made by Karon Ivery and seconded by Paul McDuffie to approve the ACO without Appeal-Tax District Correction from the County (02) to the City (01) for Aaron Waters, Parcel 100-27-8, for tax year 2025. All agreed and the motion passed unanimously. See attached spreadsheet ACO without Appeal- Tax District Correction, January 20, 2026 for additional information.**

**During New Business, a motion was made by John Shaver, Sr. and seconded by Karon Ivery to approve the ACO’s without Appeals-Value Change as listed below. All agreed and the motion passed unanimously. See attached spreadsheet ACO’s without Appeals-Value Change January 20, 2026 for additional information.**

• Dakota Ethriedge	166-9	2024	\$25,446	\$9,123
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• Tammy Smith	10-12-3	2025	\$242,485	\$15,175
• Dakota Ethriege	MH-11256	2026	\$17,278	0
• Elizabeth Evans	MH-12960	2026	\$104,956	0
• Sprint Communications Company LP	U1-51	2024-2025	\$921	0

**During New Business, a motion was made by Paul McDuffie and seconded by John Shaver, Sr. to approve the January 2026 Appeals-No Value Change-FWD to BOE with the correction to add ‘RJR’ to line item three under Name section. All agreed and the motion passed unanimously. See below and attached spreadsheet Appeals-No Value Change-FWD to BOE, January 20, 2026 for additional information.**

• Jesup Plaza LP	86B-32	2025
• Jesup Plaza LP	86B-32-1	2025
• RJR Properties LLC	J12-189	2025
• Wal-Mart Real Estate Business Trust	J3-1-1	2025

**During New Business, a motion was made by Monica O’Quinn and seconded by Karon Ivery to approve the January 2026 Appeals -Value Change-30-day Notice with correcting ‘alternat’ to ‘alternate’ in line item four under changes column. All agreed and the motion passed unanimously. See below and attached spreadsheet Appeals-Value Change-30 Day Notice, January 20, 2026, for additional information.**

• Chandler & Co. LLC	J30-64
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- DT Retail Properties LLC J2-14
- Griffin J Development Inc J22-27
- HRA Holdings, LLC J18-43
- Laidlaw Commercial Cabinets LLC J25-46
- Oden, Christopher J40A-29
- Strong To The Finish LLC J12-111-1

**During New Business, a motion was made by John Shaver, Sr. and seconded by Paul McDuffie to approve the January 2026 Appeal Waiver and Release as listed below. All agreed and the motion passed unanimously. See attached spreadsheet Appeal Waiver and Release, January 20, 2026 for additional information.**

- Ditrisha LLC J15-44-3
- Victor Thor J26-53

**During New Business, Chief Appraiser Kimberly Wilson informed the Board about the potential FLPA Breach and issue for James David & Melissa Thornton, Parcel 8-41. The FLPA was applied for in 2015 but backdated to 2013 and does not and has not qualified for the FLPA Program. The Board decided to table any decision until County Attorney Andy Beaver had a chance to review the FLPA and legal options. The Board also requested the Tax Assessor Office to calculate an estimated Breach Penalty. A motion was made by Monica O’Quinn and seconded by John Shaver, Sr. to approve to table the discussion until next meeting. All agreed and the motion passed unanimously. See attached document, FLPA Application and Covenant, for additional information.**

**During Other Business, The Board was informed of the BOE Decisions from the December 1, 2025 Meeting and the January 5, 2026 Meeting. The Board was also informed that the Tax Assessor’s office was still waiting for the results of the January 12, 2026 BOE Hearing from the Appeal Administrator.**

**During other business, Chairman Bill Parker informed the board that the next regular board meeting is Thursday February 26, 2026, at 11 a.m.**

**During Other Business, under Items with the Board Members, Paul McDuffie asked the Chief Appraiser, Kimberly Wilson, to research the parcels that had**

**both residential overrides and homestead exemptions (removing any exempt properties), and specifically about parcel number 70A-7, Brett McDaniel's override and when removed, to be presented at the next board meeting.**

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