

Wayne County Board of Tax Assessors

Minutes of Monthly Meeting

February 26, 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
Andy Beaver, County Attorney-Visitor
Paul Drawdy, County Administrator-Visitor

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 26, 2026, agenda with adding e. CAVET under 6. - Other. All agreed and the motion passed unanimously. See attached corrected Agenda for additional information.

A motion was made by Monica O'Quinn and seconded by Karon Ivery to approve the January 20, 2026 meeting minutes. All approved and the motion passed unanimously. See BOA Minutes 1-20-26 FINAL, for additional information.

During Unfinished Business, Chairman Bill Parker informed the Board to keep the Commercial Appraiser position under Unfinished Business for March 2026 meeting. The motion was made by Monica O'Quinn and seconded by John Shaver, Sr. All agreed and the motion passed unanimously.

During Unfinished Business, Chief Appraiser Kimberly Wilson provided the Board with the requested Public Utility Calculations & Analysis. See attached Wayne Conty 2020-2025 Public Utility & Flight Equipment Ad Valorem Tax Digest Information, Calculations, & Analysis for additional information.

County Attorney Andy Beaver joined the meeting.

During Unfinished Business, regarding the unpaid taxes for parcel S4-49-1 (a 0.33-acre tract in the city of Screven with questionable ownership), County Attorney Andy Beaver informed the Board of Assessors that the City of Screven paid the taxes owed and will now own the parcel.

During Unfinished Business, it was brought to the Board's and County Attorney's attention that an issue involving parcel 8-41 and a required FLPA continuation after a transfer of part of the parcel's ownership resulted in discovering that the parcel did not qualify for FLPA.

During Unfinished Business, the additional information that had been requested at the February 2026 Board of Assessor's meeting regarding the FLPA on parcel 8-41 being invalid due to multiple reasons was presented to the Board and the County Attorney. The situation resulted from the property having been placed in a 15-year FLPA Covenant in 2013 when it did not qualify for FLPA along with other irregularities with the application, and a 2024 transfer of a portion of the property necessitating a FLPA Continuation to be signed by the new owners.

Among the reasons the FLPA was determined to be invalid included, but was not limited to: the property did not qualify for FLPA at the time of application or at any time during the covenant period thus far as it is not at least 50% timber with the remainder of the tract undisturbed; the FLPA application date was 2015, the approval date was 2014, and the FLPA was backdated to begin in 2013; and, the former Chief Appraiser Ralph O'Quinn signed as the BOA Chairman. Other concerns included potential county liability due to the FLPA Covenant having been approved by the county originally (even though it should not have been) and the potential size of the breach penalty.

County Administrator Paul Drawdy joined the meeting and was given a summary of what had been discussed to this point regarding the issues.

Various scenarios were discussed, O.C.G.A. § 48-5-7.7 was referenced, and concerns expressed regarding potential issues to the county and to the property owner.

County Administrator Paul Drawdy left the meeting.

Paul McDuffie made the motion, and was seconded by John Shaver, Sr., to issue an Intent to Breach letter to the property owners, thus allowing them the 30-day period to 'cure' the Breach, if possible. The only potential 'cure'

would be for the property owner to convert the FLPA to a CUVA as permitted in 48-5-7.7(f)(2), without penalty, if the owners of the property are below the maximum 2,000 acre limit for CUVA. All agreed and the motion passed unanimously.

While County Attorney Andy Beaver was still present, a motion was made by Paul McDuffie and seconded by Karon Ivery to move item 6. -Other, b. (3) CUVA notification and permission form for inspection to below item 4. - Unfinished Business d. FLPA 8-41. All agreed and the motion passed unanimously.

Chief Appraiser Kimberly Wilson informed the Board of a court case where the Judge sided with the taxpayer on a CUVA Denial, because the Taxpayer stated that he/she was not given reasonable notice of an on-site inspection. The Tax Assessors' Office could not provide any proof that a reasonable notice was given prior to the inspection, so the Judge found in favor of the Taxpayer. Chief Appraiser Kimberly Wilson created a form the Property Owner will read, fill out, and sign at the time any application for a Conservation Use Covenant is signed. Along with collecting contact information for the CUVA applicator(s) and making the owner aware of a property inspection to determine the property's qualifying use for approval or denial, the form also gives the Wayne County Tax Assessors' office documentation that the taxpayer is aware of an impending on-site inspection. County Attorney Andy Beaver stated the form meets this notification requirement. A motion was made by Paul McDuffie and seconded by Karon Ivery to approve the CUVA notification and permission form for on-site inspection. All agreed and the motion passed unanimously.

County Attorney Andy Beaver left the meeting.

During Unfinished Business, Chief Appraiser Kimberly Wilson presented the Board with the override information for parcel 70A-7, Brett McDaniel, requested by Paul McDuffie at the January 2026 meeting. The override was removed as requested by the Board by the previous Chief Appraiser on 7/11/2024. The removal of override was after the 2024 Notice of Assessment was mailed; thus, the updated value was not reflected on the property record until tax year 2025. See attached document Unfinished Business parcel 70A-7, for additional information.

During Unfinished Business, Chief Appraiser Kimberly Wilson provided the Board with the property override lists starting with tax years 2023 through 2025, as requested by board member Paul McDuffie in the January 2026

meeting. See attached documents “Overrides*: Year End numbers. Excludes all Exempt Properties” and the following list “Homestead Residential Improvements with Overrides on Value – 2023 to 2025” for additional information.

During New Business, a motion was made by John Shaver, Sr. and seconded by Karon Ivery to approve the February 2026 Homestead Exemptions. All agreed and the motion passed unanimously. See attached spreadsheet 2026 Homestead Exemptions, February 26, 2026 for additional information.

During New Business, a motion was made by Paul McDuffie and seconded by Karon Ivery to approve the February Homestead Denial for Michael Hopkins, Parcel 49-46-2, because the Mobile home and the land are not in the same ownership name. All agreed and the motion passed unanimously. See attached spreadsheet Homestead Denial, February 26, 2026 for additional information.

During New Business, a motion was made by John Shaver, Sr. and seconded by Paul McDuffie to approve the February CUVA Applications. All agreed and the motion passed unanimously. See attached spreadsheet CUVA Applications, February 26, 2026 for additional information.

During New Business, a motion was made by Karon Ivery and seconded by John Shaver, Sr. to approve the February CUVA Breach with penalty for Oleander Management LLC, Parcel 40-1-12. Property Owner requested to Breach the CUVA Covenant. All agreed and the motion passed unanimously. See attached spreadsheet CUVA Breach with Penalty, February 26, 2026 for additional information.

During New Business, a motion was made by Monica O’Quinn and seconded by Karon Ivery to approve the February CUVA Denials, with the correction in line 6 changing ‘lang’ to ‘land’. All agreed and the motion passed unanimously. See below and attached spreadsheet CUVA Denial, February 26, 2026 for additional information.

Board members John Shaver, Sr. requested in the future to add a column for the parcel’s acreage size and Monica O’Quinn requested a comment be added stating if the application is for a new covenant or renewal on the CUVA Denial(s) spreadsheet.

Name	Parcel Number
• Farmery Amanda & Virginia	70-24
• Gill Land CUVA LLC	113-1-11

• Kennedy Merrie	59-21-10
• Mallard, Melisa	69-7-2
• Wiggins, Tyler & Kristen	40A-14
• Winningham, William	41-25-3
• Yeomans, Brad	152-2

During New Business, a motion was made by Paul McDuffie and seconded by Karon Ivery to approve the 2026 CUVA and FLPA Values set by the Department of Revenue (DOR). All agreed and the motion passed unanimously. See attached document Rules of Department of Revenue, Chapter 560-11 Local Government Services Division, Subject 560-11-6 Conservation Use Property and specifically section (i) for additional information.

Paul McDuffie stepped away from the meeting; next vote excludes Paul McDuffie.

During New Business, a motion was made by Karon Ivery and seconded by John Shaver, Sr. to approve the February 2026 Veteran Exemptions. All agreed and the motion passed unanimously. See below and the attached spreadsheet Veteran Exemptions, February 26, 2026 for additional information.

Name	Parcel Number	Year
• Christopher Anderson	84E-25	2026
• Dawn Compton	87A-78	2026
• Dimend Ewing	73-2	2026
• Kathleen & John Guillot	71-10	2026
• Jonathan Perrault	84-1-17	2026
• Denis Rigsby	98A-8	2026
• Leo B Selden III	J33-64	2026
• Matthew Wilfong	149A-15	2026

During New Business, a motion was made by Karon Ivery and seconded by Monica O’Quinn to approve the February 2026 ACO’s without Appeal-Name Correction for Juan Eugeno Diaz, MH-9154, from Christopher S Richards. All agreed and the motion passed unanimously. See attached ACO’s without Appeal-Name Correction, February 26, 2026 for additional information.

• Howard Schuster & Susan Frederick	73-20-4	2025
• Howard Schuster & Susan Frederick	MH-12822	2025-2026
• Patino Valencia	73-20-5	2025
• Patino Valencia	MH-12689	2025-2026
• Baxley Wood Products	MH-16519	2013-2025
• Austin & Kellie Brake	MH-12513	2026
• Michael Buchan	P133647	2016-2025
• Anita & Cynthia Carter	MH-13066	2026
• Thomas & Nicole Collins	MH-13132	2026
• Lori Dubie	MH-12949	2026
• Andrew Eluett	MH-12986	2026
• Diana Jane Giffin	MH-8939	2026
• Lesia Huffsteler	P132503	2016-2024
• Jalaram Enterprises INC	P113191	2024-2025
• Marion & Jennifer James	MH-12967	2026
• Valerie Jones	MH-13103	2026
• Brianna Mullen	MH-12823	2026
• Alice Lorriane Oneal	MH-13105	2026
• Jeremy Partrick	MH-12973	2026
• Secretary of HUD	163-8-9	2021-2025
• Jodi Sellers	MH-12965	2026
• Caleb Stewart	MH-1300	2026
• Shon Quisha Wilcox	MH-5702	2026

Paul McDuffie rejoined the meeting.

During New Business, a motion was made by John Shaver, Sr. and seconded by Monica O’Quinn to approve the February 2026 ACO’s without Appeal-Value Corrections. All agreed and the motion passed unanimously. See attached ACO’s without Appeal-Value Corrections, February 26, 2026 for additional information.

During Other Business, under Items with Board Members, Karon Ivery asked if the ride-along with GMASS has been rescheduled. Chief Appraiser informed the Board that it has not been rescheduled and that GMASS wants everyone to go out twice.

During Other Business, Chief Appraiser Kimberly Wilson provided the Board with 2021-2025 Wayne County Parcel Counts & Homestead Exemptions summary, to keep the Board updated with relevant information. See attached document for additional information.

During Other Business, Chief Appraiser Kimberly Wilson provided the Board with the New Construction Permits summary and Value added to Digest-Unincorporated County to inform the Board of the added value to the digest generated by the Tax Assessors Office tracking of new construction. See attached document for additional information.

During Other Business, the Board reviewed the BOE decisions for January 12, 2026 Board of Equalization hearing and the February 23, 2026 Board of Equalization hearing. A motion was made by John Shaver, Sr., and seconded by Monica O’Quinn to accept the values set by the BOE in their January and February hearings. See attached spreadsheets ‘Appeals: BOE Decisions from January 12, 2026 Meeting & Appeals: BOE Decisions-February 23, 2026 Meeting’ for additional information.

Name	Parcel Number	Year	Meeting
• Dallery & Stacy Rozier	8-7-1	2025	1-12-26
• Tony Blanton	67-20-1	2025	1-12-26
• Jesse Bryant	55-3	2025	2-23-26
• Tony Blanton	67-20	2025	2-23-26
• Jesup Plaza LP	86B-32/86-32-1	2025	2-23-26
• Walmart	J3-1-1	2025	2-23-26

During other business, Chairman Bill Parker informed the board that the next regular board meeting is Thursday, March 26, 2025, at 11 a.m.

During Other Business, the Board was informed that 2026 CAVEAT has been moved from Athens, GA to Tifton, GA, and that only two people from each county can register to attend in person. The DOR is planning on live streaming the first day of the Conference, where information covered includes DOR updates and Legislative updates. Chief Appraiser Kimberly Wilson will keep the Board updated as information is provided.

Karon Ivery left the meeting and was not present for the final vote.

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