

MINUTES OF THE SPECIAL CALL MEETING OF THE WILCOX COUNTY BOARD OF COMMISSIONERS HELD ON JULY 21, 2020 AT 5:00 P.M. IN THE COURTROOM OF THE WILCOX COUNTY COURTHOUSE.

Those present for the meeting were as follows:

Lanier Keene	Chairman
Alfonza Hall	Vice Chairman
Mel Powell	Commissioner
Clay Reid	Commissioner
Paula J. Ball	County Manager/Clerk
Heather Harden	Chief Appraiser

Chairman Lanier Keene called the meeting to order.

Commissioner Jowan Johnson gave the invocation.

Project Manager Joe Wright of GMASS presented a presentation to clear up questions/concerns with members Glenn McDuffie and Joe Bailey of the Wilcox County Board of Assessors in attendance.

Wright stated that the original project for 2018-2020 was completed and presented the new proposal for 2021-2023 that includes the revaluations from the previous contract.

Wright stated that per the Georgia Department of Revenue, every parcel in Wilcox County must be evaluated at least every three years. One-third parcels per year, general support, and maintenance was covered in the new proposal for 2021-2023.

Wright also presented the job descriptions of Chief Appraiser and Board of Assessors to clarify their strict guidelines.

A detailed calendar for the Assessor Timeline was presented with events in each month starting January 1<sup>st</sup> – December 20<sup>th</sup>.

Wright presented Budget v. Total Revenue for 2019.

Wright noted that there was no finalized 2020 Mill Rate; however, he estimates that the Mill Rate will roll back for 2020.

Wright presented that if the Wilcox County Commissioners were to decline the new GMASS proposal, at least one full-time employee would need to be hired at \$12.50 per hour. The proposed estimate for payroll, training, and benefits per employee would be \$40,022 per year. However, Wright stated that realistically, Wilcox County would need to hire 2 full time appraisers to effectively maintain property records.

The proposed 2021-2023 GMASS contract would allow access to 22 experienced appraisers with 150 combined years in the appraisal business. With access to appraisers, maintenance, and general support the contract would cost \$37,850 annually.

Commissioner Clay Reid expressed concerns that the revaluations were not complete from the 2018-2020 Contract. Wright explained that COVID-19 was unexpected and the appraisers did not know how COVID-19 would affect the market value in such an uncertain time.

Commissioner Clay Reid expressed concerns about uncertain tax increase. Wright explained that exact numbers cannot be given as the numbers are not finalized but are expected to increase. Full COVID-19 impact has not been revealed; Wright states that he cannot predict numbers due to an unstable market. Wright reassured that that the revaluation will be completed regardless of the decision made to accept/deny GMASS proposal.

Chairman Lanier Keene questioned if the mill rate will roll back due to the revaluation. Wright predicts a bigger roll back because of inflationary growth.

Chairman of the Board of Assessors Glenn McDuffie expressed the need for the GMASS proposal. Without the GMASS proposal, Wilcox County would fall back into the negative state it was before the original GMASS contract was fulfilled

Commissioner Jowan Jonson stated that he would rather not see Wilcox County fall back into the negative state it was in. He also stated he would rather have professionals complete the revaluations to prevent unfair taxing.

Chairman Lanier Keene stated that if the county were to hire two more full time employees, favoritism would be shown to the citizens whereas the 22 professional appraisers would not show favoritism.

Chairman Lanier Keene asked for a motion to approve the 2021-2023 GMASS contract.

Commissioner Clay Reid made the motion to approve. Commissioner Mel Powell seconded the motion that carried unanimously.

Tax Commissioner Carolyn Elsberry withdrew her request.

With no further business, Commissioner Clay Reid made the motion to adjourn. Commissioner Jowan Jonson seconded the motion that carried unanimously.

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Lanier Keene, Chairman

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Paula J. Ball, County Manager/Clerk

