



BALDWIN COUNTY CALLED JOINT MEETING –
BOARD OF COMMISSIONERS AND BOARD OF TAX ASSESSORS

Wednesday, March 18, 2026

Government Building, Commission Chamber, Suite 220,
1601 N Columbia St

4:00 PM

MINUTES

PRESENT

Board of Commissioners

Kendrick Butts, Chairman
Scott Little, Vice Chairman
Andrew Strickland
Sammy Hall
Emily C. Davis

Board of Tax Assessors

Harry Keim, Chairman
Tom Torrance, Vice Chairman
Ronald Stevenson
Patricia Thompson
Sheila Beckford

OTHERS

Carlos Tobar
Brandon Palmer
Wade Williams
Brianna Alvarado
Bo Danuser

CALL TO ORDER

Baldwin County Board of Commissioners (BCBoC) Chairman Kendrick Butts called the joint meeting to order at 4:00 PM.

Chairman Butts opened the meeting stating that the Board of Commissioners and the Board of Tax Assessors wanted to have a meeting to hear both Boards expectations resulting from the Department of Revenue Performance Review and to discuss concerns and solutions.

ADMINISTRATIVE / FISCAL MATTERS

Board of Tax Assessor's Plan of Action

The members of the Baldwin County Board of Tax Assessors presented a report in response to the 2025 Performance Review by the Department of Revenue.

Board of Tax Assessors Vice Chairman Tom Torrance began the presentation by introducing himself and the members of the Board of Tax Assessors. Mr. Torrance discussed their training requirements and began a power point presentation (marked as Exhibit 1) outlining:

- The Board of Assessor's mission and responsibilities as an independent board,
- the statistics for the types and numbers of real and personal taxes,
- staff members by title and tenure,
- annual digest statistics from 2018 to 2025 which included growth in the digest value, assessed value, millage rate and revenue generated,
- Board of Education digest statistics from 2018 to 2025 which also included digest value, assessed value, millage rate and revenues,
- every digest was approved by the Department of Revenue,
- Sales Ratios from 2018 to 2025, the Department of Revenues sales ration analysis of properties that sold, the ideal sales ratio was 40% with a tolerance was between .36 to .44,
- County's ratio was out of compliance in 2020 and 2023 which indicates that the evaluations were too low, and a reassessment was required to prevent a penalty,
- the Tax Assessor's work cycle – notice of assessments went out in May, appeals process followed for 45 days, appeals were worked in June and July, if the appeals could not be reached, it would go to a Board of Equalization,
- July 15th is the deadline for the tax digest to be submitted to the Tax Commissioner, they had not met that goal in several years, but there were exceptions to the July 15th deadline, the digest was submitted on August 1st last year which was two weeks late,
- Compared surrounding county's submission date all the surrounding counties were similarly late in submitting their digest to the Tax Assessor.

Board Member Ronald Stevenson introduced himself and discussed measures the Board of Tax Assessors were planning in response to the key findings of the Department of Revenue Performance Review. Mr. Stevenson presented:

- Plans to develop up to date policies and procedures,
- Schedule additional staff training beyond the 40 hours required every two years,
- Continued manager skills training for Chief Appraiser and Deputy Appraiser,
- Increased training on Tyler system Computer Assisted Mass Appraisal (CAMA) and the County providing funding for training,
- Hiring a Quality Control Administrator,
- Meeting the July 15th deadline within the circumstances in their control,
- Implement training to ensure the appeals process is tracked and implementing in an efficient timeline,
- The need to use the CAMA system to better forecast the market for compliance,
- Increasing staff training to better implement all the recommendations that the performance review pointed out,
- The Board of Assessors took all the performance review recommendations very seriously and are committed to implement all recommendations from the Department of Revenue,
- Deadline dated varied from July 15th based on the percentage of number of appeals,
- There was a lack of communication that needed to be worked on,
- Mr. Stevenson referenced pages from the Performance Review and discussed some of the areas where improvements were improving:
 - o Authorizing the Board of Assessor Chairman to approve the Chief Assessor's time sheets
 - o Property fill vacancies by the Board of Commissioners
 - o Keep posting meeting at least 24 hours prior to each meeting

- Delegate Chairman's signature authority to Chief Appraiser
- Improving the line of communications
- The Tax Assessor's office was working diligently with the Board of Commissioners and they wanted to make sure everything in Baldwin County worked for the best.

Mr. Stevenson thanked Chairman Butts for his appointment to the Board of Assessors and thanked the majority vote of the commissioners.

Board Vice Chairman Harry Keim introduced himself. He stated the program review was tough in some places and OK in others. He wanted to address the future because that is where they needed to go. Mr. Keim discussed:

- Allowing the Board of Assessors to operate within the approved budget for them to be able to execute the action plan to achieve the recommendations of the Performance Review,
- Getting County support for filling vacancies, personnel replacement, and request the Chief Appraiser submit any new hiring request in a timely manner,
- Improving training and compensation for staff,
- Improving utilization of the Tyler computer system to include purchasing a new computer server,
- Purchasing notebooks to enter information from the field
- Providing hands on, real time training to improve operational efficiency and system knowledge as opposed to training on the mock up system they use now, the mock up system did not look the same and caused confusion,
- Hiring a Data Base Administrator and Quality Control Manager with a degree in computer technology to work directly with the improved utilization of the Tyler system,
- Tracking staff training,
- Creating a user group to discuss the Tyler system so staff did not have to count only on the Tyler help desk,
- Strengthening communication with the Board of Assessors by the Chairman presenting information to Board of Commissioner on items that needed the Commissioners attention or approval,
- Providing the Commissioners with a legislative review annually after the Georgia Legislature concluded to review any regulatory changes made
- Suggesting quarterly meetings with all departments within Baldwin County to initiate understanding and cooperation,
- Utilizing a contract service to review homestead exemptions annually,
- Updating the policies and procedures manual.

Mr. Keim concluded his section of the report by stating Baldwin County Assessor's Board felt strongly that communication with each Commissioner was critical in completing each year's tax digest and its acceptance by the Department of Revenue.

Patricia Baugh Thompson introduced herself and summarized what the board members had previously discussed. Mrs. Thompson reported that:

- The Tax Assessor's office had demonstrated consistent growth in revenues over the years,
- Tax assessments were completed using a formula set by the CAMA/Tyler system that was approved by the Georgia Department of Revenue,
- The millage rate for Baldwin County was determined by the Board of Commissioners and the School Board,

- Creating the tax digest was a complex process with multiple deadlines, many of which were outside the control of the assessors, including the appeal process,
- The tax digest should not be submitted until the number of unresolved appeals is 5% or less or 8% in a reassessment year,
- The Performance Review Board did not cite any legal issues and no fines were assessed,
- Residents have received their assessment and appeals notifications,
- The tax digest has reached record levels for the past eight years because of fair market increases.

Mrs. Thompson concluded by stating the Baldwin County Board of Assessors was committed to correcting issues identified by the performance review and ensuring the property in Baldwin County is assessed fairly and uniformly according to the Georgia statute.

Mr. Torrance closed the Board of Tax Assessor's presentation by referencing a handout they provided that outlined additional recommendation and that some of the recommendation had already been completed.

Expectations of the Board of Commissioners from the Board of Tax Assessors.

Chairman Butts opened the floor for questions and comments from the Commissioners.

Commissioner Hall asked if the equipment and training had been requested in the budget this year. Mr. Keim responded that some of it had been. Mr. Hall asked if it was not approved in the budget. Mr. Keim stated that it was in the contract but they were told they couldn't let the contract go. Mr. Hall stated that they have asked everyone to be very conservative when they spent money.

Commissioner Hall asked if the Assessors started hearing appeals before the deadline. Chief Appraiser, Wade Williams, responded that there was no set date for appeals, the process was to send out the notice of assessments, their target date was by May to hit the July 15th target date. There were 45 days to appeal, but most people waited until the end of the 45 days to start appeals process. They work through the 45-day process period and then after the 45 days in a regular year, there were 180 days to submit the appeals to the Board of Examiners. In an assessment year, there was an additional 180 days. In 2022 and 2024 they exceeded the amount allowed by law and were not able to close the digest until they got under that percentage.

There was a discussion about the time frame for processing appeals and appeals scheduled to go to the Board of Examiners; starting the appeals procedure as soon as they can, filing an appeal and arbitration, and that there were circumstances that took longer than 45 days to resolve.

Commission Hall asked why there were so many overrides. Mr. Williams responded that there were errors in the CAMA system, the system reported more overrides than there were properties in the county. The Department of Revenue found the error, there were just over 1,816 in 2026.

Commissioner Strickland asked if Mr. Williams had reached out to the Department of Revenue and if they provided a statement. Mr. Williams stated that the Department of Revenue would not provide a statement, he only had a verbal resolution.; there was an appeal process with the Department of Revenue to address errors the Board of Assessors felt the Department of Revenue made. Mr. Torrance stated that as a Board, they decided not to appeal the report, they wanted to focus on correcting the deficiencies.

Commissioner Hall asked about the mock program the assessors trained on. There was a discussion about Tyler's procedure for addressing questions, training not being done on the same version as the

active tax assessor module and fixing the problem. Mr. Hall asked if anyone knew of the problem. Mr. Williams responded that they did.

Commissioner Little asked for an explanation of the overrides and if there could be more than one override for each parcel. Mr. Williams responded by explaining the process of converting files to Wyn Gap and from Wyn Gap to Tyler and the conversion process could skew any number of files in the conversion process. He stated that Tyler system was a very sophisticated system and users needed IT understanding of the programming.

Mr. Williams noted that they had submitted eight digests, six of which were in Tyler and the same Department of Revenue that wrote the performance review accepted, approved, and issued a collection order for Baldwin County. He further stated that more training is necessary to reach a higher level of efficiency.

Commissioner Little asked if the county paid for training. Mr. Williams responded that he did not know to what extent. There was a discussion about there being initial training but there were multiple problems. They never had hands on training, it was done by watching videos or staff training each other. He stated that training was provided but not to the point to sufficiently operate in the system and not to the degree of the investment the county put into the system.

Commissioner Little stated that in eight years, Mr. Williams should have seen where the needs were and taken care of them to get the job done at the level in needed to be done. Mr. Williams stated that he requested training, complained about the problems, got everyone involved – including county officials and Tyler officials, and asked for a data base administrator to go between the Tyler and Wyn Gap systems. – he was shut down.

Chief Appraiser Williams stated the he was self-taught in Wyn Gap - Wyn Gap was used by 149 counties in the State of Georgia - and he felt that he could teach himself the CAMA system. The CAMA system was very complicated and had multiple levels that were different than any other Tyler System in the building.

Mr. Williams reiterated that he and his staff had successfully submitted and been approved by the same Department of Revenue that wrote this performance review for every digest under Tyler and the county is still functioning.

Commissioner Little referenced the grow chart presented, stating the numbers were impressive on the surface, he asked what do those numbers look like juxtaposed against residential responsibility, juxtaposed against commercial responsibility – he understood that there was a \$9 million apartment complex valued at \$4.5 million, there was a certain amount of money on the table there.

Mr. Williams shared the breakdown of the value of real property for residential, commercial, agricultural, public utilities and qualifying timber. He stated that 64% was residential. Mr. Williams asked Commissioner Little where he got the \$9 million value from. Commissioner Little responded that he believed it came from Commissioner Strickland. Commissioner Strickland stated that there was a scenario he was informed about where a complex was an override and he believed it was under appeal; it might have been settled. Mr. Williams responded that the property was up for sale for \$6.2 million and explained the appeals and evaluation. Mr. Williams discussed the Arcadia Apartment Complex and stated it was evaluated at \$125 million and the year before it was valued at \$24 million and that was a time that they used the override because they could not defend the over inflated price.

Commissioner Davis stated that they had all seen the report and the Board of Assessors have a plan to address some of the things that needed to be fixed; she felt the Commissioners needed to give them an opportunity to fix what needed to be fixed and then move on from there.

Chairman Butts stated that he agreed with Commissioner Davis and it was his goal to ensure that next year they were not having these conversations, to try to assist to make sure they met the median ratio, that staff understood the Tyler system, and that they received the tax digest by July 15th. He felt the Board of Assessors would work hard to make those goals happen; he had confidence in them.

Chairman Butts asked Mr. Williams to explain the PILOT program and in particular Foust Brothers. Mr. Williams stated there was one Payment in Lieu of Taxes and explained the program where the business paid the taxes on personal property. Foust Brothers was paying the personal property and payment in lieu of taxes on the real property gradually increased over a period of 10 or 11 years but he had not seen a return filed on the real property. They had an outside source auditing personal property at this time.

Chairman Butts asked if the Board Assessors could assure that they would comply with the median tax ratio, tax digest delivered by the 15th and that staff would understand the Tyler System. Mr. Williams responded that they would to their best of their ability hit every recommendation in a timely manner; they had already been proactive.

Chairman Butts recommended that Mr. Williams give a quarterly report so the Commission and public so there would be confidence that the Board of Assessors were meeting deadlines and letting the Commissioners know if there was anything they could do help the Board of Assessors. They had to keep the communication going.

Commissioner Strickland thanked the Board of Assessors what they did. He wanted to take accountability for the portion that sits on the Commissioners' shoulders. In terms of the tools given to the Board of Assessors, he didn't think they were put in the best position to be successful and they needed to correct those things. Commissioner Strickland suggested the Board of Assessors should have a county email address so the public could reach them; he would like for the Board of Assessors to be more forward facing in the community, just as a measure of transparency. He stated that the Board of Assessors needed to better utilize additional administrative support that had been provided by the Board of Commissioners. Mr. Torrance responded that there was poor communication as to what that person was supposed to do, he started only 5 to 6 weeks before review started, and was from outside the board and the Board of Commissioners was an independent board; those issues were behind them now.

Commissioner Strickland referenced page 39 of the performance review and the homes in the East Lake Drive Subdivision and in particular those that line the runway. Commissioner Strickland stated that only some of the properties received a 10% economic obsolescence depreciation adjustment to account for the airports influence on the fair market value. The performance review noted a lack of uniformity. He asked if there was a way to remedy and recognize (the airports impact on the residents). Mr. Williams responded that the uniformity was measured by the coefficient of dispersion and for residential properties there was an allowance whatever the median was. He stated that the evaluations conformed to the allowance and the properties that received the 10% discount was because they appealed - one property had a ditch running through their property and the value was lowered. The other property owners did not appeal and the values remained the same. Commissioner Strickland read from the same section of the performance review questioning the consistency of the property

evaluations around the airport. Mr. Williams responded that the properties around the airport consistently sold for greater than their evaluations. Commissioners Strickland stated the he fundamentally disagreed and that they were not going out of their way to create uniformity.

Commissioner Davis stated that they needed to ensure training was in place for staff and board members.

Public Comment

Henry Craig addressed the Commissioners in support of the Board of Assessors. He stated everybody hated taxes and the Board of Assessors were volunteers that spent their time to ensure the tax payers were treated fairly. He stated there were many laws about the process but the one thing that was uniform was that the Board of Assessors was by legislation, independent of the influence of county Commissioners. He stated there were books and books of rules from the Department of Revenue, no county got it all right. Mr. Craig suggested the Commissioner attend the tax assessor training so the Tax Assessor Board would be treated fairly on what they were required to do. Members of the Board of Assessors wanted to make sure they were representing the citizens. Mr. Craig pointed out that no county that touched Baldwin County met the July 15th deadline and across the stated it was the same way. He urged the Commissioners to give the time, resources, and respect the Assessors needed to accomplish those things. He pointed out that the assessors questioned Tyler the whole time, the he was aware that the assessors were not training on the system they were using, and that the State did not provide information until the year after. Further he wanted to point out that Baldwin County always had a a tax rate below 80% of the state average. He encouraged the Commissioners to give the assessors resources, time, influence and understanding for them to do their job.

Debra Bush addressed the Commissioners stating it was supposed to be a perfect world when she was paying taxes. She told the tax board to get their act together. She asked who would handle a homestead exemption. She asked what percentage of appeals had been approved. Mr. Williams responded that everything was resolved except for 10; he was not sure of the percentage of appeals that were approved. Ms. Bush asked if it were true that removal of the board members had to go before the Supreme County, the response was the it went before the Superior Court. She referenced the "Foust Deal" and if they had been granted a tax exemption. Mr. Torrance responded that they had a abatement and a Payment In Lieu of Taxes; they had paid their taxes every year under PILOT agreement.

Desiree Liggins addressed the commission stating that she was correct, there was a witch hunt, she wished they would have worked that hard on Sidney Butts Road. She listed factors that affect property taxes on homes and if Baldwin County needed more money they would raise taxes. Ms. Liggins asked who selected Tyler and why, it needed to be abolished. She asked how much was being spent on the contract, what was the scope of the contract, and if it was being met. She asked if they got the updated versions, about the training videos, and if there was onsite training. She stated that only 10 counties out of 159 in the State of Georgia used Tyler, she didn't understand why Baldwin County would use it if the Department of Revenue didn't use it. She asked who forced (Tyler) on the (Board of Tax Assessors). She stated the County was not giving the assessors the resourced they needed, the Board of Assessors did not get paid enough to get a government email, the Commissioners needed to do better, and that the county needed a Subject Matter Expert and a backup. She asked why Foust was on a PILOT program and not paying taxes, they were a business and were profiting on their land, they needed to pay taxes and held accountable. She stated that the community did not trust the Commissioners and they needed to win hearts and minds. Ms. Liggins stated that the airport had been there for a long time and if someone built a house near the airport they deserved to hear every flight that went over.

Ed Walker addressed the Commissioners. He thanked the commissioner for the review of the report and the opportunity for the Board of Assessors to give a response. He stated that he was concerned with the direction this had taken and cowards were allowed to "throw stones". He stated that the commissioners had not been communicating in terms of what was needed. He urged the Commission to set milestones. He stated this did not happen overnight and it would take time to fix it. He apologized that as a citizen of this county, he had not been present at the Commission meetings to ask difficult question; citizens needed to be more engaged and in position to ask the tough questions to show support and to hold the Commissioners responsible.

Maurice Liggins addressed the Commissioners discussing managing the Tyler contract asking who the contract manager was. He stated that communication was a single point of failure. He discussed the commissioners following up and the blame could not just be put on the Board of Assessors. He also asked if there was a backup plan if the Board of Assessors were removed. There was another audit and hoped there would be the same energy dealing with that audit.

Board of Assessors member Ronald Stevenson addressed the Commission referencing Commissioner Strickland's suggestion that the Board of Assessors have government emails. He asked if it would be at the County's expense; how would they be provided the access to the emails, would they be given phones or tablets, and asked if they had to expend more time reading many emails, would they be paid more. There was a discussion about the Board of Assessors being assigned county emails.

ADJOURNMENT

Commissioner Strickland made a motion to adjourn the meeting at 5:59 PM. Commissioner Davis seconded the motion and the motion passed unanimously.

The Baldwin County Board of Commissioner's joint meeting with the Baldwin County Board of Tax Assessors was adjourned at 5:59 PM.

Submitted,



Kendrick Butts, Chairman
Baldwin County Board of Commissioners

ATTEST:



Bo Danuser, County Clerk
Baldwin County, Georgia

