## REZ-2025-07 JHR & LL, LLC, ~7.3ac, New Statenville Hwy, E-A to C-H, Well & Septic

County Planner, J.D. Dillard presented the item. Mr. Dillard stated this request represents a change in zoning on the subject property from E-A (Estate Agricultural) zoning to C-H (Highway Commercial) zoning. The general motivation in this case is for the applicant to market the property for commercial development. The property is within the Urban Service Area and Community Activity Center Character Area. Utilities are available through the city or individual well and septic systems. The Planning Commission and TRC recommended approval.

### FOR CONSIDERATION

### **Insolvent List - Tax Commissioner**

Tax Commissioner, Clay Guess, presented the item. Mr. Guess stated these are properties that have reached the seven-year statute of limitations for delinquent taxes. Mr. Guess stated Ad Valorem taxes that are seven years or older cannot be levied. Personal property taxes cannot be levied if the property has been moved or sold out of Lowndes County. Mr. Guess stated this will be done on an annual basis. Chairman Slaughter asked if these properties are not properties that could be utilized through the tax sales, these properties have been transferred outside of Lowndes County, Mr. Guess answered yes, regarding personal properties. Chairman Slaughter questioned a property which was on the list from the Land Bank, Mr. Guess stated he would verify that information.

## Valdosta Junior Service League Petition for Tax Exemption

County Manager, Paige Dukes presented the item. Mrs. Dukes stated that we followed the same process as the Crescent to acknowledge a permanent exemption of ad valorem taxes for that property. This action is based on a 1978 resolution adopted by the Board of Commissioners provided by a 1975 amendment to the Georgia Constitution. The Valdosta Junior Service League, Inc., who is the owner and keeper of the Converse Dalton Ferrell House, has submitted their required paperwork for your consideration to permanently exempt that property from ad valorem taxes. Chairman Slaughter asked potentially are there any other properties identified that need to be considered in the future. County Attorney, Walter Elliott, answered currently no other properties have been identified.

#### Meacham Claim for Tax Refund

County Manager, Paige Dukes, presented the item. Mrs. Dukes stated the Board of Assessors has reviewed the attached claim for tax refund for Meacham Properties, LLC and Meacham Farms II, LLC filed with the Board of Commissioners. The Board of Assessors has prepared the attached written report to the Board of Commissioners which concludes Meacham should be refunded \$34,110.73 taxes based on a change in value from \$6,784,960 to \$3,731,728. Commissioner Smith asked even though they thought the bill was incorrect they paid the total amount. Chairman Slaughter and Mrs. Dukes responded that is correct.

#### BID

# Emergency Repair Bid - Lowndes County Sheriff's Office Special Operation Division Building and Work Detail Building

Director of Engineering Services, Chad McLeod, presented the item. Mr. McLeod stated that on September 26, 2024, Hurricane Helene damaged the Special Operation Division building and Work Detail buildings. Staff has filed the claim with insurance and followed all procurement procedures for FEMA. The insurance adjuster and insurance engineer have been to the site for their inspections.