

**BAA CONFERENCE MINUTES – May 23, 2018**

**PARCEL ID:** R550 015 00D 0286 0000  
**APPELLANT:** J. A. Oakley; Attorney, C. Coltrane  
**APPEAL:** 4% Assessment Ratio  
**LOCATION:** Beaufort County Admin Building-HHI

**Conference Start: 1:57**

**Conference End: 2:23**

**Attending Board Members:** Paul Jernigan-Chair  
Alan Obstler-Vice Chair  
Robert Coon  
William John  
Robert Brown

**Time into Decision Session: 2:17**

**Time out of Decision Session: 2:20**

**Additional Info:**

- Board's Attorney, T. Keaveny
- Beaufort County Attorney, S. Hughes
- Assessor, Gary James- presented
- Attorney, C. Coltrane for J. Oakley- presented

**Board Decision Results:**

**Unanimous Decision- All board members in favor of the Assessor.  
4% Assessment ratio denied. Mr. Oakley (spouse) is a legal resident of Tennessee, does not reside in Beaufort SC; therefore, Ms. Oakley cannot received the 4% primary resident exemption here in Beaufort SC.  
(SC Law Code: 12-43-220).**

**BAA CONFERENCE MINUTES- May 23, 2018**

**PARCEL ID: R510 008 000 103C 0004**  
**APPELLANT: IMP C LLC/Gala Gorman**  
**APPEAL: Property Value-Commercial**  
**LOCATION: Beaufort County Admin Building-HHI**

**Conference Start: 2:23**  
**Conference End: 4:05**

**Attending Board Members:** Paul Jernigan-Chair  
Alan Obstler- Vice chair  
Robert Coon  
William John  
Robert Brown

**Time into Decision Session: 3:51**  
**Time out of Decision Session: 4:00**

**Additional Info:**

- Board's Attorney, T. Keaveny, present**
- Assessor, Gary James; Appraiser, Serge Sombie-presented**
- Appellant, IMP C LLC; Owner, Gala Gorman-presented**

**Board Decision Results:**

**Unanimous decision –All board members in favor of taxpayer, Gala Gorman.**  
**Property value to be set at \$168,000 for tax year 2017.**