

## **BAA CONFERENCE MINUTES – February 25, 2025**

**PARCEL ID:** R300 036 000 012B 0000  
**APPELLANT:** Toya Ferguson  
**APPEAL:** Refund  
**LOCATION:** 85 Tombee Road, Saint Helena

**Conference Start:** 2:00  
**Conference End:** 2:48

**Attending Board Members:** Paul Jernigan-Chair  
Andrew DiSalvo- Deputy Chair  
Bob MacKay  
Bob Bible

**Time into Decision Session:** 2:34  
**Time out of Decision Session:** 2:45

Chairman Paul Jernigan explained the appeal pending and appellant, Assessor and deputy assessor were sworn in. The assessor presented first explaining the background of appeal.

\*March 27, 2024 – Notice of Appeal submitted by Toya Ferguson for abandoned structure and paved road. The appeal was accepted as timely even though it was filed long past the deadline.

- May 21, 2024 – Staff appraiser conducts a site visit.
- May 23, 2024 – The Assessor's staff appraiser reduces the market value due to the structure's condition.
- May 30, 2024 – Toya Ferguson signs taxpayer agreement with regards to valuation of the improvement.
- June 03, 2024 – Toya Ferguson requests a valuation refund for prior years (2020 through 2022).
- September 03, 2024 – Refund request submitted to a committee comprised of the Assessor, Auditor, and Treasure for a vote to approve the refund request. Request for refund for previous years 2020 through 2022 was denied by the refund committee.

Ms. Ferguson submitted her request for a Board Conference on September 16, 2024. The value of the improvement was reduced due to the condition of the structure, but acreage did not change as there was no updated, recorded plat filed with the register of deeds.

Deputy Assessor Pamela Holmes presented the chain of title for the property going back to 1959. Since that date, the legal description of the property has not changed. Ms. Ferguson was told to have a new survey done and have the plat recorded with the register of deeds to change the acreage. To date, no updated plat has been recorded. It was noted that 5 roads were paved in 1993.

Ms. Ferguson claims that she did not know that she would need to file a request for a refund for previous years if 2023 was already reduced. She stated that she was trying to contact Ebony Sanders for a month. She began her research after she received her refund for tax year 2023. She was not aware that she needed to appeal. She was paying the taxes on the property even before she took ownership from her mother in 2020.

Board member Bob Bible asked how title was transferred. Ms. Ferguson stated she did not use an attorney, only an affidavit that her mother signed over ownership to her with notarized signatures.

Ms. Sanders stated that she explained the appeal process to Ms. Ferguson and in the eyes of the law, ignorance of the law is not an excuse. She stated even though the appeal was filed late, she accepted as timely as she felt it may only be an acreage issue.

Board member Bob MacKay asked about the revised value and whether it would carry forward. Ms. Sanders stated that the revised value would carry through to the next reassessment.

**Board Decision Results:** All four attending board members voted in favor of the assessor's office.

**Additional Attendees:**

- Board's Deputy Attorney, Dillon Kidd
- Board's Chairman, P. Jernigan
- Assessor, Ebony F. Sanders &  
Deputy Assessor Pamela Holmes