

BAA Conference Minutes – October 16, 2025

Parcel ID: R614 053 000 0006 0000

Appellant: Nottingham Abode LLC

Appeal Subject: Recorded Date

Location: Arthur Horne Building

Conference Start Time: 2:07 PM

Conference End Time: 2:53 PM

Attending Board Members:

- Bob Mackay
- Paul Jerrigan (Board Chair)
- Andrew Disalvo

Decision Session:

- **Time In:** 2:43 PM
- **Time Out:** 2:53 PM

Board Decision:

- **Outcome:** The Board ruled in favor of Nottingham Abode LLC, with a 3-0 vote.

Additional Information:

- **Board Attorneys:** Dyan Kidd and Brian Hulbert
 - **Assessor:** Ebony Sanders
-

2:07 PM – Meeting Commences

2:09 PM – Oath Administered

- The meeting commenced with the oath administered to all parties present.

2:10 PM – Testimony by Ebony Sanders (Beaufort County Assessor's Office)

- Ebony Sanders presented the details of the appeal, emphasizing that this case involved an ATI (Assessment Transfer Issue) concerning the appellant, Nottingham Abode LLC.
- Sanders outlined the background of the issue, explaining that the deed for the property was signed in December 2022 but recorded in January 2023.
- She discussed how this timing discrepancy affected the 2023 property reassessment.
- Sanders provided specific dates related to the deed's signing and the recording, and presented supporting court cases to substantiate the Beaufort County Assessor's position.

2:17 PM – Conclusion of Ebony Sanders' Testimony

- Sanders concluded her testimony and opened the floor for questions, though the board decided to wait until all testimony had been presented.

2:18 PM – Testimony by Lindsay Hartman (Appellant's Representative)

- Lindsay Hartman began by disputing the timeline presented by Ebony Sanders, particularly the assertion when the deed was signed
- Hartman clarified that there was no loan involved in the transaction and explained that ATI concerns arise when funds are transferred, not merely when a deed is signed.

- She discussed the unique nature of this case, highlighting the cross-year property transaction and how it resulted in a significant increase in taxes due to the ATI issue.
- Hartman noted that Nottingham Abode LLC could have applied for a 6% ATI exemption, had the issue been properly addressed.
- She further argued that the core issue revolved around the timing of the ATI – whether it should be based on the deed signing or the closing date.

2:30 PM – Conclusion of Lindsay Hartman’s Testimony

2:30 PM – Questions from the Board

- Board Member Andrew Disalvo inquired about the potential implications of the purchase if no party had appeared to contest the assessment. He also questioned whether the Schiller Case involved a gift.
- Ebony Sanders addressed the potential impact on property revaluation and revisited the Schiller Case in relation to ATI issues.
- Hartman explained that ATI can be triggered by various factors and emphasized the importance of determining ownership transfer in these types of cases.
- The Board members then asked about the Department of Revenue’s (DOR) definition of ATI and whether the issue pertains to the signing or the money exchange.

2:43 PM – Decision Session

- The Board adjourned into a closed session to deliberate the decision.

2:53 PM – Final Decision

- The Board reconvened and announced its decision, ruling in favor of Nottingham Abode LLC with a unanimous 3-0 vote.

These minutes accurately reflect the proceedings and decisions made during the BAA conference on October 16, 2025.