MINUTES
MERIWETHER COUNTY BOARD OF COMMISSIONERS
SPECIAL CALL MEETING
March 29, 2022
This meeting was held in person and also by Zoom due to COVID-19

Commissioners Present: Chairman Beth Neely-Hadley, Vice Chairman Bryan Threadgill, Commissioner Shirley Hines, Commissioner Rosla Plant and Commissioner Alfred "Buster" McCoy
Staff Present: County Administrator Michelle Irizarry, Special Projects Director Theron Gay, County Clerk Beverly Thomas, Finance Director Bill Gregory, County Attorney Nathan Lee, County Attorney Michael Hill

I. <u>CALL TO ORDER</u> – Chairman Beth Neely-Hadley called the meeting to order at 9:00 a.m.

II. <u>ADOPT AGENDA</u> – Motion was made by Vice-Chairman Threadgill and seconded by Commissioner McCoy to adopt the Agenda. All were in favor.

III. <u>NEW BUSINESS</u>

1. Chairman Neely-Hadley stated on March 9, 2022, the Meriwether County Board of Commissioners requested the Meriwether County Tax Commissioner to provide an annual accounting record of the operations for the FY-2021period 10/1/2020 through 9/30/2021 of her office by March 22, 2022. As of that date, Tax Commissioner Jenkins failed to provide the requested information. Chairman Neely-Hadley stated the purpose of the meeting today is to provide Tax Commissioner Jenkins the opportunity to answer as to why she has not provided that report. Before we start, I want to remind everyone of some of the duties and responsibilities of the Board of Commissioners and the Tax Commissioner's Office, including how they relate to the Tax Digest and Tax Administration. The Board of Commission is designated as the governing authority of the County, and responsibilities include setting of the budget and millage rate, and approving correction of errors and authorizing refunds of taxes paid in error. The Board of Commission is also responsible for the overall County budget, County properties and facilities, roads, bridges, and transportation, and allocating budgets for operations of various county offices. As a Constitutional Officer, The Tax Commissioner is responsible for all facets of the operations of her office, including employing necessary staff to perform the duties of her office, and per O.C.G.A. 48-5-127, collect diligently and pay promptly the funds allowed by law to the Revenue Commission and County Treasurer as prescribed by law. In Meriwether County, that disbursement is twice a month per Georgia law. Each year, the Tax Commissioner is required to render an account of official actions to exhibit book, vouchers, and accounts to the Board of Commissioners. This meeting will be conducted in a professional, respectful, and orderly manner, whether or not you agree with the opinion. We will not tolerate loud outbursts or conduct that disrupts the process of the meeting. If anyone fails to follow these rules, I will call you out of order and if it continues, I will ask that you be removed from the meeting.
Only persons who have direct knowledge of the topic under discussion will be allowed to speak and must be recognized by the Board prior to speaking. While the reason for the meeting is to address the failure of the Tax Commissioner to provide the requested financial information, there are other topics that need to be addressed as they impact the day-to-day operations of other County departments, exposing the County to potential legal claims and creating a trail of misinformation.

We will start with reports from our staff, then questions of County Staff and then allow Tax Commissioner Jenkins time to address each of these issues and answer the questions of the Board and Staff. Chairman Neely-Hadley turned the meeting over to staff.

Theron Gay, Special Projects Director, stated as Chairman Neely-Hadley said, we are here today to ask for information about the financial reports from the Tax Commissioners Office from October 1, 2020 through September 30, 2021. As of March 22, 2022 the County had not received the proper reports even though the Board had requested that information. Mr. Gay stated we would cover some of the concerns regarding that office and the issues we have with the tax disbursements and the records provided. To address these concerns questions were asked to Bill Gregory, Finance Director. Administrator Irizarry asked at the end of the FY-2020 Audit, were there any funds unaccounted for. Mr. Gregory answered no. Mr. Gay confirmed this was the Audit before Ms. Jenkins took office. Mr. Gregory stated there was a subsequent Audit performed through the period of December 22nd which was when the previous Tax Commissioner left office. There were no irregularities found by the Accounting firm Abbott, Jordan, and Koon. Mr. Gay asked if there had been any problems receiving payments in the past. Mr. Gregory stated no, on the 15th of the month we receive a payment from the 1st until the 15th and on the last day of the month we receive a payment for the previous two-weeks. Mr. Gay asked Mr. Gregory if he had any problems getting payments on time prior to 2021. Mr. Gregory stated no. Mr. Gay asked Mr. Gregory if he has had any problems getting payments on time since 2021. Mr. Gregory stated payments have been sporadic and the Finance Office has never received a payment that Mr. Gregory would consider on time. Payments we are receiving now are a month behind. Mr. Gay stated Georgia law clearly states that payments are to be disbursed on the 1st and 15th, twice a month. Twice a month was confirmed with Mr. Gregory. Mr. Gregory stated historically, we have received payments on the 15th and the last day of the month. Administrator Irizarry asked on the 15th and the last day of the month, what was the time period of those disbursements. Mr. Gregory stated the 15th covers the 1st through the 15th and they close their books out by lunchtime on the 15th and we have a check before we left that day. It is the same for the last day of the month. Mr. Gay asked if any of the checks that were received, even though they came in late, were any not signed. Mr. Gregory stated yes. Mr. Gay confirmed Mr. Gregory's staff had to run the checks back to Tax Commissioner Jenkins to have them signed before they could be deposited. Mr. Gay asked Mr. Gregory about checks that were postdated where he received them on one day, but they were postdated earlier. Mr. Gregory remembered a couple of occasions where that happened. Mr. Gay asked what the impact was in getting the payments late and what it does to our finances. Mr. Gregory stated currently, we have a good cash flow position but that is not always the case. Mr. Gay stated up until the last week or so, had we received any disbursements for our Fire Bond or our Fire District Tax. Mr. Gregory stated no. The last check we received were December 30, 2021. Mr. Gay stated tomorrow will be March 30, 2022. Mr. Gregory stated we did get two checks last week. Mr. Gay stated, historically, and it is what the State uses, you get a printout with the checks or a report that shows where those dollars are disbursed, for mobile homes, current taxes, delinquent taxes, etc. This would accompany those disbursements. Mr. Gregory state yes, it allows his office to properly account for those funds and for the Budget line item the funds need to go. Mr. Gay asked if Mr. Gregory had been receiving those. Mr. Gregory stated he had not received that from the current Tax Commissioner. Mr. Gregory confirmed he had asked for that multiple times and had not received that report. This causes extra work for Mr. Gregory and his staff, but the main thing is could possibly allow us to charge those funds to the wrong account which has an effect on the Budget process until the next year. This could also impact the Audit. Mr. Gay asked Mr. Gregory if he had any times when he requested things from the Tax Commissioner when she refused to turn over that information. Mr. Gregory stated in addition to the report that was mentioned there is another report, that gives the tax digest for the previous ten years, that was asked for and was not received from the Tax Commissioner. The previous Tax Commissioners provided this report. Mr. Gay stated it was important to meet the deadlines and times for the Tax Digest and do everything correctly. Mr. Gay asked if it was a fair statement that his office and the Administrative Office had to push to get the information we needed to be able to get the Tax Digest submitted. Mr. Gregory stated yes and confirmed even with that we were late and had to ask for an extension. Through e-mails received from Tax Commissioner Jenkins, Mr. Gay stated Ms. Jenkins stated it was the Tax Assessors fault. Mr. Gregory stated the letter to the State mentioned that it was the Tax Assessors fault. Mr. Gay stated the Tax Assessors actually completed their review and assessments and were ready a month earlier than they were the prior year. Mr. Gregory stated that was his understanding from the Tax Assessors office. Mr. Gay confirmed the bills went out on time the prior year and the digest was submitted. Mr. Gay asked if we had been able to complete the Audit for FY October 1, 2020 – September 30, 2021. Mr. Gregory stated no and confirmed the reason we were delayed was the Tax Commissioners Office did not supply the Auditors with information they needed in a timely manner. Administrator Irizarry asked Mr. Gregory if the County asked for an extension. Mr. Gregory stated we have asked for an extension, in which he was told by the Auditors it wasn't a big deal but if you look on the Department of Audits website there is a statement that says if you don't file or report in a timely manner, you are put on a list which effects other departments within the State as far as grants. Even though you are granted an extension, there is a possibility that you will be denied access to grants due to not filing on time. Ms. Irizarry asked Mr. Gregory if he reviewed the information that was sent to the Board of Commissioners by Tax Commission Jenkins on March 22, 2022. Mr. Gregory stated yes. Administrator Irizarry asked if that satisfied the request. Mr. Gregory stated in his opinion it did not. Mr. Gay confirmed they were actually for a different time period. Mr. Gregory stated it should have been for the Budget FY ending 9-30-2021. Mr. Gay stated what was provided was listed as December of 2022. Mr. Gay asked Mr. Gregory if the County has to continuously have to ask for extensions, there could come a time when the extension will be denied. Mr. Gregory stated yes, that was his understanding. Mr. Gay confirmed this was the same with the Tax Digest submittal and that the State would penalize you monetarily if you did not get the digest in at the proper time. Mr. Gregory confirmed. Mr. Gay asked Mr. Gregory based on his past experience with the digest and collections at this time, did he feel like we have collected and been disbursed, or the Tax Commission has collected and been disbursed all the funds and how does this year compare to previous years. Mr. Gregory stated he had reviewed the last couple of years and compared it with this year and it is within a small margin of error. Collections are pretty close. Mr. Gay asked about the TAVT and the auto tags. Mr. Gregory stated we have been getting those all along. Mr. Gay stated we have heard a lot about the Cyber-attack and how that has impacted the records. Mr. Gay confirmed with Mr. Gregory that the audit records we were looking for are before the Cyber-attack. Mr. Gregory confirmed that was correct, the records we are looking for were for FY ending 9-30-2021. Mr. Gay confirmed the records were backed up and should have been available. Mr. Gregory stated yes, at the latest when the system was back up and running and Manatron was able to access it which may have been in mid-January but wasn't sure. Mr. Gay stated the fact is for no cause of the Cyber-attack, we have been late virtually every payment that has come in. Mr. Gay stated at one time after the first of the year - 2021, we were not receiving payments. Mr. Gay asked Mr. Gregory if he would say almost every payment and disbursement had been late coming in. Mr. Gregory stated yes. Mr. Gay asked the Board members if they had any questions for Mr. Gregory. Commissioner Hines asked for a copies of the documentation after the presentation. Mr. Gay asked Mr. Gregory if he received incomplete reports from the Tax Commissioner and knows there has been conversation about checks that were not signed and had to be sent back. Mr. Gay asked if there were any other reports he had to go back and request. Mr. Gregory stated it was hard to try to figure out what accounts to charge the funds received. Mr. Gay asked Mr. Gregory if he offered himself and his staff's assistance to the Tax Commissioner. Mr. Gregory stated yes, the Tax Commissioner did not take up the offer to assist them. Mr. Gay stated in the emails he had read between Mr. Gregory and the Tax Commissioner; Mr. Gregory had always been courteous and respectful. Mr. Gay asked Mr. Gregory if he felt like Tax Commissioner Jenkins had been courteous and professional in the emails that he received from her or did he feel like they were attacks questioning what the Finance Office was doing. Mr. Gregory stated to Mr. Gay that he had read the emails, and he would say they were not courteous and respectful. Chairman Neely-Hadley asked Administrator Irizarry if she had anything else and she said her questions were for the Tax Commissioner. There were no other comments from the Board. Chairman Neely-Hadley stated the Board would ask Ms. Jenkins to address this and it will be limited to what we have talked about so far.

Tax Commissioner Jenkins addressed the Board and thanked them for putting this together and stated she was hopeful we all could work through some of the communication errors and problems that have persisted over the last year. Tax Commissioner Jenkins stated she hoped we could move forward in a way that is professional and of mutual respect not only in this meeting but in all of the future dealings. Tax Commissioner Jenkins stated she was hoping when we started the new year with Madam Chairman Neely-Hadley that we would be able to somewhat have a reset because of the past animosity that had been displayed towards herself and her office. Tax Commissioner Jenkins stated she wanted to let the Board know that she had a prior meeting that was scheduled about the same time as this meeting and would only be able to stay for another 25-30 minutes and hoped we could get through this. With that said, Tax Commissioner Jenkins stated she would also like some assurances from the Board, then addressed Chairman Neely-Hadley and stated she appreciated that she put this forward that respect would be shared on this Board, and Tax Commissioner Jenkins asked that she would not be interrupted, not cursed at, not threatened, or removed because you do not hear what she has to say. Tax Commissioner Jenkins felt we all have disagreements but feels we can all handle them in a professional manner. Chairman Neely-Hadley asked Tax Commissioner Jenkins when she made the other appointment that she has this afternoon with the Department of Revenue. Tax Commissioner Jenkins stated she has an appointment with the Revenue Commissioner of Georgia and believes she set it up, put in a request, she believed over a week, and feels it was maybe Monday or Tuesday and then she sent a response back to Tax Commissioner Jenkins the one time she was available, and Tax Commissioner took that time. Bill Gregory left the meeting. The meeting happened to be on the same day in about an hour and a half from now. Tax Commissioner Jenkins asked where to start and wanted to be able to answer one question at a time. She stated it is very difficult to respond to seven or eight people if everyone is talking at once.

Tax Commissioner Jenkins wanted to start with a couple of things that had been brought up by Mr. Gregory then stated she did not know if he was going to return to the meeting.

Chairman Neely-Hadley stated he would return. Tax Commissioner Jenkins stated it has been said that payments have not been made on time and they have not been made in accordance with the statue. Tax Commissioner Jenkins stated she would say from the beginning, as all would remember back in January, she was hit by a car on her first day of work. That put her a little behind schedule. Then the County broke into an office, a building, and thinks Mr. Gay said that he had to jiggle the lock, so with that, it caused a little bit of a problem. After that Tax Commissioner Jenkins secured the locks. This Board and everyone here voted to bring a lawsuit against her office, and this was all within about three months of her being in office. Tax Commissioner Jenkins stated since then she and the Board had a pretty contentious relationship. Tax Commissioner Jenkins stated she thinks we can move forward with a… Chairman Neely-Hadley told Tax Commissioner Jenkins that she would need to address what we had talked about as far as the records that we had requested, the dates and time frame on that and yes, late payments were in that but we need to stick to what we brought up and the main thing is the reports the Board asked for under the law, that we did not receive by the deadline the Board had given to Ms. Jenkins. Bill Gregory returned to the meeting. Mr. Gay stated we actually have some questions that would point to what we would like to find out. Tax Commissioner Jenkins stated she felt there were so many statements that were made that needed to be corrected before we could move forward because otherwise she did not feel like she had the opportunity to present her side and as the Board had said in the letter you wanted her to present the reasons behind what has happened in her office. Tax Commissioner Jenkins stated she felt it was important to put all of the reasons out there. Chairman Neely-Hadley stated the first thing was about the report the Board had asked for. That is under the Code that was cited to Tax Commissioner Jenkins in the letter, our ability to ask for those records, there was a two-week period in there and we did not receive that information. Tax Commissioner Jenkins asked if she was able to respond to the statements that were made earlier and was she going to be able to do that today. Chairman Neely-Hadley said yes you will, but you said you would only be here 20-25 more minutes and we are going to proceed with the meeting regardless. There is a lot more to cover than just this and we are trying to do one area at a time, with the request being the most important and at the forefront. We did not receive the information that we asked for. Tax Commissioner Jenkins stated let us go into that one. She thought it was important to know, and she has not gotten verification from the Board yet, that what the Board has received and what we received, which she believes it was about twenty-four hours after… no it was requested at 5:00 p.m. on the 22nd and she believed we got in the morning on the 24th. All of those reports, she was trying to determine if those reports were what the Board requested because she never got anything back from that. Tax Commissioner Jenkins asked Chairman Neely-Hadley if the County had all the reports that were needed. Chairman Neely-Hadley stated no. The email request was for the reports for FY ending September 30, 2021. What we received was basically a profit and loss statement and a balance sheet for January of 2022 to date in March. This is no where near the same. Tax Commissioner Jenkins stated since that date, what she had just said was that on the 24th, she believed, in the morning you also received an email with a lot of reports on there, hundreds of pages. Tax Commissioner left the podium and pulled from her brief case a folder that she referred to as all of the pages that were sent. She stated she was asking if all of the pages in the folder, were the reports that the Board wanted because she did not know if they were or not. She had not received any feedback. Tax Commissioner Jenkins stated if the Board of Commissioners need more reports she is willing to provide them but would like to know if what we had received was sufficient. Tax Commissioner Jenkins asked Mr. Gregory if he had a chance, since it has been a couple of days now and she was hoping he had a chance to review these reports and asked if there were any additional reports that he would like. Mr. Gay stated he thought what we would like were the reports that would confirm to the requirement to the State law. Mr. Gregory addressed Mr. Gay and stated the reports she sent to us were the ones that the auditors requested to complete their audit. If was confirmed that was not what we were talking about today. Mr. Gay asked Ms. Jenkins if the Tax Commissioner training classes covered the necessary reporting that needed to be supplied to the governing authority. Tax Commissioner Jenkins asked Mr. Gay what his capacity in the meeting was today. Chairman Neely-Hadley told Ms. Jenkins that the Board would ask the questions. Mr. Gay had served as Administrator when this first started, and he had firsthand knowledge and was there at the request of the Board. Tax Commissioner Jenkins asked Chairman Neely-Hadley if Mr. Gay would be asking the questions. Chairman Neely-Hadley stated Mr. Gay, Administrator Irizarry, and Board members may ask questions.

Tax Commissioner Jenkins addressed the question from Mr. Gay and stated she had received a lot of training and had undergone more training in the last year than the previous Tax Commissioner in two years of her time in service. One thing they really emphasized during the training was communicating with the Board of Commissioners. There is not a specific list that says your Board of Commissioners will get a list called the expenditures by vendor summary. They don't give you all of the particular lists that are available. Mr. Gay confirmed the State requires her to turn it in to them. Tax Commissioner Jenkins stated she turns in the digest to the State and any other reports that the State requests and her office is always willing to provide more reports, but the problem is sometimes reports might have different names, but they can usually figure out what the data is you want to put forward and they will try to collect it. Tax Commissioner Jenkins stated the statue quoted in the letter, she feels was written in 1875 and the last time it was updated was in the 1980's, so with that having a little bit more communication from the Board of what you would like would really help out her office a lot. Tax Commissioner Jenkins felt that was something that could be done. Mr. Gay did not think Tax Commissioner Jenkins answered his question. Mr. Gay stated during that period of training class, there is a procedure manual, which he pointed out, and other training information. Mr. Gay asked if they ever talked to her about the reports that were needed. Tax Commissioner Jenkins stated they do not give her an enumerated list of reports to give to the Commissioners. Chairman Neely-Hadley read from the Code that states to make the books, vouchers, accounts, and all things pertaining to the office available and didn't think that changed even with an update. It says the Tax Commissioner shall provide an annual accounting at the request of the Board. Chairman Neely-Hadley stated she did not think that had changed. Tax Commissioner Jenkins stated she was just asking for what that is. Chairman Neely-Hadley stated it was requested in the email. Tax Commissioner Jenkins asked Chairman Neely-Hadley to not interrupt her and to let her know if these reports are not sufficient because if they are not we can do more reports. Tax Commissioner Jenkins stated she did not think anyone on the Board was aware that there are hundreds of reports that they can run and if the Board wants her to run all of them she felt that was a little unreasonable so she needed a little more specifics on what the Board would like. Chairman Neely-Hadley asked for FY ending September 30, 2021. That is a year's worth of what she took in, what she paid out, and the breakdown that we did not get with our payments. Mr. Gregory had already said we never got an accounting of the breakdown and that was very clear in the letter. Tax Commissioner Jenkins stated on the report that she received from Mr. Gregory and as she put in the email, it had a lot of errors on it and when they were communicating with the Auditors and asked if the County wanted additional reports outside of what her office prepared for the Auditors because an annual accounting can be a lot of things. Tax Commissioner Jenkins stated she did not know what information the County wanted. Tax Commissioner Jenkins asked other Tax Commissioners about what an annual is and the general consensus is what the Board of Commission would like. Tax Commissioner Jenkins stated to Chairman Neely-Hadley if you would like something to let her know because she is more than willing to provide it. Chairman Neely-Hadley felt it was self-explanatory, an accounting of the year end is an accounting of the year end what money came in and was disbursed during that FY and felt there was not a lot of questions as to what that is. Tax Commissioner Jenkins stated she believed there is, she has sent the Board an entire stack of paper and believes that is sufficient and if it is not she can get more reports. Tax Commissioner Jenkins asked if the County had looked at the reports. Chairman Neely-Hadley stated Mr. Gregory did look at all the reports and it does not meet what the County asked for and it was received after the deadline that the Board had requested. What was sent was completely different dates and was received 45 minutes before the deadline was over and was for 2022, which is not even what was in the request. Tax Commissioner Jenkins stated they were working with the auditors the entire day on the 22nd and prior to that her office was working with them to determine what their needs were. The report Tax Commissioner Jenkins received from Mr. Gregory was insufficient. The auditors said this was not a useful list. Tax Commissioner Jenkins stated they found multiple errors on it and could not use it and she communicated that with the office. Vice Chairman Threadgill addressed Tax Commissioner Jenkins who said she worked with the Auditors on the 22nd, the date in which the Board indicated the report was needed, prior to that emails were sent from the Tax Commissioner stating that the County would need to get an extension and there was no indication at that point that she would be providing the County with those reports. After the Tax Commissioner received the letter from the Board of Commissioners indicating that the Board was requesting the end of the fiscal year for 2021 at that point did you or did you not make an appointment with the auditors to come to your office only after you received the letter. Tax Commissioner Jenkins stated she did not have the timeline of when certain things…Vice Chairman Threadgill stopped Tax Commissioner Jenkins and asked again, yes, or no, did you or did you not make an appointment to have the auditors meet with you after you received the letter from the Board of Commissioners requesting the Fiscal Year-end report. Tax Commissioner Jenkins addressed Chairman Neely-Hadley and stated that she would like to ask that…Vice Chairman Threadgill stated his questions were as valid as any other Commissioner on this Board and asked Tax Commissioner Jenkins to please answer the question. Tax Commissioner Jenkins addressed Chairman Neely-Hadley and stated that she again asks that we exercise proprietary here and that everyone is treated with respect. Chairman Neely-Hadley stated Vice Chairman Threadgill just asked a question and there was nothing wrong with that question. It was a fair question and all the Board saw the emails in between and there was no communication with the auditor and beyond that September 30th should have been done long before January 2022. All of that should have been done months before Cyber-Attack or before anything else. The Finance Director had the entire County information ready by November. Vice Chairman Threadgill stated his questions stands and before he could finish Ms. Jenkins addressed Chairman Neely-Hadley and Chairman Neely-Hadley tried to respond that she would need to answer the question, when Chairman Neely-Hadley was interrupted by Tax Commissioner Jenkins who then stated she was asking that she would have the opportunity to answer a question without being interrupted and told Chairman Neely-Hadley that was something she had said we would move forward with regarding this Board. Chairman Neely-Hadley tried to address Tax Commissioner Jenkins again and was interrupted. Chairman Neely-Hadley explained to Tax Commissioner Jenkins that she had finished, and Vice Chairman Threadgill had asked a question and then Mr. Gregory wanted to ask something. Chairman Neely-Hadley stated Tax Commissioner Jenkins would need to answer the question from Vice Chairman Threadgill and then Mr. Gregory would make a comment. Tax Commissioner Jenkins stated she would like to be able to answer the question. Chairman Neely-Hadley stated just answer his question. Tax Commissioner Jenkins told Chairman Neely-Hadley that she had interrupted her again. Attorney Lee asked Vice Chairman Threadgill to tell Chairman Neely-Hadley the question so that she could ask it to Tax Commissioner Jenkins. Chairman Neely-Hadley asked Tax Commissioner Jenkins: Did you not make the appointment with the auditor after you received the request from the Board of Commissioner with the deadline of March 22nd. Tax Commissioner Jenkins stated what she had said before is exactly what she is saying …Chairman Neely-Hadley asked if it was yes, or no. Tax Commissioner Jenkins stated again what she was asking for was… Attorney Lee stated it is yes or no. Tax Commissioner Jenkins stated she wanted to be treated with respect. Attorney Lee stated you are not respecting them. Tax Commissioner Jenkins then told Attorney Lee that he was not a member of the Board of Commissioners but a member of the bar. Attorney Lee told Tax Commissioner Jenkins that she was just stalling. Tax Commissioner Jenkins stated she was trying to move forward in a respectful manner and Attorney Lee stated then answer the question and Tax Commissioner Jenkins finished by saying so that she is respected, and what has happened in the past is that this starts going on and on. Attorney Lee said then just answer the question or just keep dodging. Tax Commissioner stated as it happens she keeps getting interrupted. Attorney Lee stated to Tax Commissioner Jenkins it is a simple question that you would not answer when Chairman Neely-Hadley or Vice Chairman Threadgill asked it. Tax Commissioner Jenkins stated she was trying to answer the question but keeps getting interrupted. Attorney Lee stated yes, or no. Tax Commissioner Jenkins stated she didn't know how many times and looked away from the Board. Chairman Neely-Hadley stated she thought the Board knows the answer and when it was done. Chairman Neely-Hadley asked Mr. Gregory to ask his question and Tax Commissioner Jenkins stated she would like an opportunity to answer the question. Chairman Neely-Hadley stated please answer it we have asked. Tax Commissioner Jenkins stated again, she would like to be able to answer the question without being interrupted. Vice Chairman Threadgill stated he retracted that answer but wanted to make sure it remained as part of the Minutes so we could move on. Tax Commissioner Jenkins stated I am going to answer the question. Vice Chairman Threadgill told Tax Commissioner Jenkins that he had retracted the question. Tax Commissioner Jenkins stated she was still going to answer the question. Attorney Lee addressed Tax Commissioner Jenkins and stated it was the Commissioners Meeting.

Chairman Neely-Hadley stated we will move to Mr. Gregory for his statement. Tax Commissioner Jenkins then addressed Chairman Neely-Hadley and stated she felt we needed to get a talking stick because it seems like we can't actually communicate without interrupting each other and asked if we need to take a step back, that we do that so that. Chairman Neely-Hadley addressed Tax Commissioner Jenkins and stated it was either yes or no and you are the one who continues to go on. It is yes or no and if you don't want to answer the question, we will go on with Finance Director Gregory and he can ask his questions and that is where we are moving now. Tax Commissioner Jenkins interrupted again, and Chairman Neely-Hadley gaveled Ms. Jenkins and asked Finance Director Gregory to continue.

Mr. Gregory addressed Tax Commissioner Jenkins regarding her comment of a report with errors. Mr. Gregory stated he simply forwarded the list that the Auditors had sent him, so if there are any errors, which Mr. Gregory stated he didn't think there were, it would be their errors not his. Mr. Gregory stated he would like to correct that in the Minutes. Tax Commissioner Jenkins told Mr. Gregory that she could provide him with the list and noted the Board could see the errors on the paperwork. Many errors have to do with the dates. Tax Commissioner Jenkins then said going back, as far as the scheduling of her appointments and meeting with the Auditor, she let them know her office had been inundated and crazily busy for the last three months because the Meriwether County IT Department lost her data and they are working with customers every day and what they find is on Mondays they are answering the phone and it is ringing off the hook. When she asked the Auditors what times they had available, they said they had the week of the 21st available, so that was the time that Tax Commissioner Jenkins set up the appointment. Tax Commissioner Jenkins stated she did not remember when she sent a particular email so she cannot say yes or no on that question. Tax Commissioner Jenkins stated she has another 15 minutes to get through as much as we can. Administrator Irizarry asked Tax Commissioner Jenkins what she interpreted an accounting to be. Tax Commissioner Jenkins stated she was leaving that up to the Board since they are asking for it and would like the Board to let her know what they consider an accounting to be. Tax Commissioner Jenkins stated she would think an accounting would be what the auditors would like that is required by law so if there is anything outside of that again, her office is open, and the records are there and if you would like to see them you are more than welcome to come. Tax Commissioner Jenkins just asks if you would let her know what information and what reports you are interested in and did not feel it was that difficult. Administrator Irizarry asked why supplemental reports were received after the 22nd. Tax Commissioner Jenkins stated she did not know what the supplemental reports were. Administrator Irizarry asked about the supplemental reports were that were sent after the 22nd deadline and were sent on the 24th. Why were they sent on the 24th, which was after the deadline of the 22nd? Tax Commissioner Jenkins wanted to clarify part of the question and asked if she was referring to all the reports that was sent by her office after the deadline as the supplemental reports. Administrator Irizarry stated yes. Tax Commissioner Jenkins asked what a supplemental title was. Administrator Irizarry stated we can call it whatever you want to call it but the reports that were sent on the 24th, after the deadline, why were they sent after the deadline and why were they not included in the information that she sent on the 22nd. Tax Commissioner Jenkins stated she had Auditors in her building and thinks they left around 5:00 p.m. She wanted to get the report to the County but did not receive anything back from the email she sent with the initial report. Administrator Irizarry asked if she had received notice of this Special Called Meeting prior to sending the reports on the 24th. Tax Commissioner Jenkins did not believe she had. A Deputy dropped off a report and then she believes she received an email from Administrator Irizarry after she had the hand copy but did not remember about when the times were. Administrator Irizarry confirmed a Deputy dropped off a report and asked if she meant a letter. Tax Commissioner Jenkins stated the letter that the County had put and then stated she believed she had received a couple of letters from the County during the last couple of weeks so the letter of notice about this public hearing, she had not received that when she made the appointment and then she corrected to when she accepted the appointment. Tax Commissioner Jenkins stated no, she knew about the Public Hearing and accepted the dates that the Commissioner of Revenue put forward. The Commissioner of Revenue had only given Tax Commissioner Jenkins one date one time so she accepted that and then had tried to have this meeting rescheduled so we would not have a tight time frame, Administrator Irizarry stated thank you but that was not her question. The question was the supplemental reports that was sent, or the reports Tax Commissioner Jenkins sent on the 24th, did she have knowledge of this Special Called Meeting prior to sending those reports. Tax Commissioner Jenkins stated she was trying to finish answering the question. Administrator Irizarry stated that Tax Commissioner Jenkins was referring to the Department of Revenue and that was not what she was asking the Tax Commissioner. Tax Commissioner Jenkins stated the timeframe involves the appointment that she had set up with the Georgia Revenue Commission. Administrator Irizarry stated that was not her question. Administrator Irizarry stated her question was, the email that she sent with the reports attached on March 24th, did she have knowledge of the Special Called Meeting prior to sending those reports on the 24th. Tax Commissioner Jenkins stated she was not sure if she did or not and did not remember. Administrator Irizarry stated her email to the Tax Commissioner was on the 23rd. Vice Chairman Threadgill asked Tax Commissioner Jenkins, Mr. Gay asked you that in training did they teach you about different reports and you stated there are hundreds of reports, in your training did they teach you that an annual accounting is mandated. Tax Commissioner Jenkins stated she did not remember everything that was brought up in a weeklong course so she can't say for sure what they said, specifically on that. Tax Commissioner Jenkins stated what she will say is then paused. Vice Chairman Threadgill stated his question was did they tell her in her training or did she have knowledge of an annual report of accounting is mandated by her office to turn in not only to the Board of Commissioners but also to the State Revenue Department. Tax Commissioner Jenkins stated as she said she didn't know if that was covered in the training that she received. Vice Chairman Threadgill then stated Tax Commissioner Jenkins had stated several times on Social Media that she would be taking phone payments, Vice Chairman Threadgill and others quite often have received phone calls from citizens complaining they cannot get through to the office and there is no answer. If you are going to provide that service to the citizens of the County is there a reason that your office does not answer the phones and that messages left at your office do not get returned. That takes up a lot of the County's time and we have no control over your office, but we are receiving the complaints. Vice Chairman Threadgill stated is there a reason your office is not returning telephone calls and is there another reason you are not answering the calls. Tax Commissioner Jenkins addressed Vice Chairman as Chairman Threadgill and then as Commissioner Threadgill and stated Chairman Neely-Hadley did say we were going to stay on topic and if he would like to ask questions that were off topic then she felt we could schedule another time for that. Vice Chairman Threadgill stated he would need to interrupt to say that the Chairman had stated there were other topics that would come up too and that the Tax Commissioner was avoiding his question every time he would ask one. Tax Commissioner Jenkins spoke over Vice Chairman Threadgill during his question. Vice Chairman Threadgill said as stated by the Chairman in the beginning, this is the primary purpose that we have requested this meeting, but there will be additional topics brought up that fits within this category, then Vice Chairman asked her to please answer his question. Tax Commissioner Jenkins addressed Vice Chairman as Commissioner Threadgill, then stated Chairman Neely-Hadley was… then Vice Chairman Threadgill asked the question again, on the phone calls why you are not answering and why are you not returning the calls/messages if you indeed have stated that in running your office you will receive phone payments. As Tax Commissioner Jenkins addressed the Vice Chairman as Chairman, Vice Chairman stated again, are you going to answer the question. Tax Commissioner Jenkins stated as she had asked before, that you ask one question at a time but to let's go ahead she could get those two questions and then would like to put her closing in since she had limited time here. Tax Commissioner Jenkins stated the answer to the question is they are trying to get their phones answered and are having difficulty and believes other offices in the County have had difficulties with their phone systems. Tax Commissioner Jenkins stated, right now she has a new person in her office that cannot use her phones because there is a password that has to be put on it and her office has gone through this crazy process that has been put in place by this Board for our IT because no one on this Board wants to tell their IT Director that he needs to work with her office. Chairman Neely-Hadley stated that is not relevant to the question that he asked about answering the telephones. Tax Commissioner Jenkins addressed Chairman Neely-Hadley and stated that it is because she has someone right now that could be answering. Chairman Neely-Hadley stated it is not, you have your own IT people to work with. Tax Commissioner Jenkins spoke over Chairman Neely-Hadley and stated it was another interruption. Chairman Neely-Hadley stated you are not answering the question, and this is our meeting to find out the information we need to find out about then stated she has her own IT people to work with now and that has been done. Tax Commissioner Jenkins stated that was incorrect because they have to work through the Meriwether County IT Department to do a lot of things and the phones are one of them and that is one of the reasons we have had such difficulty with her phone system. Vice Chairman Threadgill told Madam Chairman that it was fine if she didn't answer his questions, he just wanted to have them documented in the Minutes and if her avoidance is what she wants to do that is fine it just goes on the record. Chairman Neely-Hadley stated she thought Mr. Gay had a question, then Tax Commissioner Jenkins interrupted and stated she has to leave soon and would like to say what she came to say which was the Meriwether County Board of Commissioners has put an anchor through the hull of her ship because they are negligent management, mismanagement of her IT and because of that she is trying to keep up but the fact that we are here with you demanding reports when we try to make sure when we have people that call us every day and say my mortgage payment is going to go up and the Board is taking her time away by having to come here. Vice Chairman Threadgill asked Tax Commissioner Jenkins if she was saying everything that is wrong with her office, with the problems and issues, was the Board of Commissioners fault. Tax Commissioner Jenkins stated let me ask you a question. Vice Chairman Threadgill stated no, answer the question, you deflect everything. There was talking over each other. Vice Chairman Threadgill asked the question again if she thought everything wrong with her office was due to the Board of Commissioners. Tax Commissioner Jenkins stated Vice Chairman Threadgill stated in 2020, for those who didn't support me karma was coming, and it is rough. Vice Chairman Threadgill stated that is not what he said, and she needed to go back and look at what was said because she had gone on Facebook, where he made a recording of, and made a false accusation against himself and Mr. Gay and you have misquoted that. Chairman Threadgill stated it is on video, you can lie to make yourself or to make your constituents that supported you happy, but he said he could promise her there is no lying when it is in a video as to what was actually said. Tax Commissioner Jenkins thanked the Board for their time and said she had to leave the meeting. Chairman Neely-Hadley stated we will continue the meeting that had been set for some time.

Mr. Gay stated he regrets that Ms. Jenkins did not stay here with us and that we have a lot to talk about and some to answer what she has brought up recently. Mr. Gay had hope to ask her if she was indeed late on her tax disbursements, but we have heard Mr. Gregory's testimony so that is fine. Administrator Irizarry stated her questions were to be directed to Tax Commissioner Jenkins but could still ask those questions. The Board took a 10-minute break at 9:50 a.m. The

Board returned at 10:00 a.m. Administrator Gay stated before we move off the accounting issue, Mr. Gregory has some other information to share.

Mr. Gregory stated during the meeting he reviewed the documents that Tax Commissioner Jenkins submitted to the Auditors and in his opinion that is not an accurate accounting of her office for the past Fiscal Year. These are just simply account and ledger details and bank reconciliations for the Auditors to check to make sure checks cleared and that sort of thing. Attorney Lee asked Mr. Gregory to define an accounting. Mr. Gregory stated it is the tax digest and receipts that she has taken in throughout the year and disbursements to the County, School Board, and those kinds of things. Mr. Lee confirmed that information was not in there by Mr. Gregory. Administrator Irizarry asked Mr. Gregory to explain to the Board, on the information received on the 22nd there was not any information regarding the Fire District and Fire Bond. That is one reason it was incomplete. Administrator Irizarry asked Mr. Gregory if he was speaking of an accounting needing to break those things down. Mr. Gregory stated yes and explained how that worked. The School Board and County have their own tax digest and funding sources such as the Fire Tax and Fire Bond. Each have their taxes which are broken out. The Fire Fund is separate from the General Fund and breaking out the taxes is statutory. The Fire Bond and Fire District were not addressed in what was sent by Tax Commissioner Jenkins to Chairman Neely-Hadley. Mr. Gay stated each of those type properties have a tax code and in some instançes, they have different mileage rates applied. An example was given of the Fire District at 2.5 and the Fire Bond is probably about .5 and all of that has to be calculated different. Without that we do not know where the dollars are going.

Commissioner Hines asked Mr. Gregory if he had a copy of what was received in the previous years or something similar with a breakdown, from the previous Tax Commissioner. Mr. Gregory stated he never received annual reports from Tax Commissioners. Administrator Irizarry stated part of the reason for that is because Mr. Gregory received detailed bi-weekly reports and end of the month reports to know where to apply the funds. These were detailed reports that were received all year long. Commissioner Hines asked if the report that she normally receives on a monthly basis, Mr. Gregory was able to take that report on the annual basis to get what was needed. Commissioner Hines *(Minutes were corrected during the 4-13-22 Mtg. to remove "confirmed") clarified* that Mr. Gregory had not been receiving a copy of the report from the current Tax Commissioner, like the report that was provided by the previous Tax Commissioner, and when Mr. Gregory was receiving a copy of the report from the previous Tax Commissioner, he was able to take the information for the entire 12 months to do what was needed. Mr. Gregory stated yes. Chairman Neely-Hadley said Code states that the Board of Commissioners can ask for an annual report. It may not have been necessary before but since we have nothing this time and our Audit was going to be late; we were already behind and asked for an extension because we had nothing to go on.

Administrator Irizarry stated her questions were for the Tax Commissioner but could move forward at the Boards pleasure. The Board agreed to allow Administrator Irizarry to ask the questions that would have been directed to the Tax Commissioner.

1. Why did Meriwether County have to ask for an extension on the Tax Digest. Since this was prior to Administrator Irizarry starting work with the County she asked Mr. Gay to answer. Mr. Gay stated the Tax Digest and compiling of that is responsibility of the Tax Commissioner. She gets information from the various areas and departments that are involved such as the County Commissioners, School Board, and the Tax Assessors office to be able to compile that. There are forms that must be put together before you can send the Tax Digest up for review. The

Tax Commissioner did not get those done in time and we did not have them ready to submit. When the Tax Commissioner asked for an extension she said it was the Tax Assessors fault. The Assessors actually finished the Digest Information one month earlier than they did the year before. Mr. Gay stated he could not see why it was the Assessors fault when they had their information ready a month earlier than they did the year before. The fault was not with the Tax Assessors Office it is the fact that the Tax Commissioner did not compile it.
Mr. Gay stated there is a pattern here where everyone else is blamed for things she did not do. Commissioner Hines asked Mr. Gay what was the date that it was due and how long of an extension did the County get on that. Mr. Gay stated he thought it was August 1st and thinks we got a 30-day extension. Mr. Gay does have an email from Tax Commissioner Jenkins back to the Revenue Department stating we may need to ask for another extension. They granted the extension. They will not grant the extension every year. You have to have a reason for that and if you don't you could be penalized monetarily for having a late Tax Digest. Commissioner Hines asked if we went past the 30-days. Mr. Gay stated we did not go past the 30-days, but it did take the extra 30-day extension to be able to get it sent in.

2. Administrator Irizarry asked when the Audit was due and the reason for the question was to find out if the Tax Commissioner was aware of the due date for the Audit. Anytime you deal with Government Financials you deal with an Audit. When your fiscal year ends you are usually given up to three months to have that information together to present to the Auditors. Supplemental reports are often asked for by the Auditors as well as other items such as Journal Entries etc. The financials need to be complete and broken down correctly when the audit is due. It was confirmed that Mr. Gregory notified the Constitutional Officers, Department Heads, and various Agencies to set up a schedule of when the Auditors will come and visit them. Mr. Gay stated out of the other Constitutional Officers or Agencies, were any of them late to respond? Mr. Gregory stated no. Vice Chairman Threadgill pointed out there were two employees from the Tax Commissioners Office that were on the Zoom meeting instead of working.

3. Administrator Irizarry stated the next question was who is responsible for backing up documents in the office of the Tax Commissioner. Mr. Gay stated the Tax Commissioner, as she has told us many times, that is her office. She is the responsible party for anything regarding her records. In terms of backing up records, Mr. Gay stated the County IT Department had backed it up as a course of business but that is her responsibility. This Board gave her, long before we got into the Cyber Attack, authorization to go and seek bids to provide her own IT service since she would not work with our IT Department and would not let them in the office to work. Whatever is backed up needs to be her responsibility. If you keep the other records that are necessary and should be kept you would not have a problem with that. Chairman Neely-Hadley stated she and Administrator Irizarry met with Tax Commissioner Jenkins some time ago after the cyber-attack where they spoke about daily backups. The Tax Commissioner indicated they normally did a spreadsheet at the end of each day of what they had done. By their own choosing, they stopped doing that because the Tax Commissioner said they did not need that. When the cyber-attack happened if they had continued to do this and print out they would have had all the transactions. Mr. Gay stated if they had also reported to the County on a monthly basis the detail in the reports would have helped. Chairman Neely-Hadley stated the report would have included check numbers and more details of the funds received and everything that had taken place in the office each day.

4. Administrator Irizarry continued. At the conclusion of the FY 2020 Audit were there any funds unaccounted for? Mr. Gregory had previously answered that question and was asked by

Administrator Irizarry to elaborate on the emails between himself and Tax Commissioner Jenkins regarding unaccounted for funds from the FY 2020 Audit. Finance Director Gregory didn't remember any emails. Mr. Gay stated Ms. Jenkins had claimed there was $173K that was unaccounted for from the previous Tax Administration. The auditors came in and matched everything in terms of the checks and disbursements that the County had received back against the records of their office. The Auditors did not find any missing money whatsoever. Mr. Gregory stated that was correct. Mr. Gregory stated the former Tax Commissioner asked if the County accounting firm would come in and do an Agreed Upon Procedures to check those items which is basically an Audit. The Board of Commissioners allowed the Auditors to come in and do the Audit. Mr. Gregory said Tax Commissioner Jenkins has a copy of the Audit. They did not find any funds that were unaccounted for which means there are no missing funds.

5. Have you performed any tax sales since being in office? To the knowledge of Administrator Irizarry, she has not performed any tax sales since being in office and that was the basis of some of the Budget request she had for FY 2022.

6. Have you ever withheld funding to the County while disbursing to other governing bodies? This includes the Board of Education, Municipalities, State, etc. This question stems from one of her comments at a meeting where she said she had sent funding to the Board of Education, but the BOC had not received any funding.

7. Have you ever provided a refund to any taxpayer in Meriwether County since being in office? This is to find out if she has issued any refunds because it is believed there were some issues where she said she could not issue refunds.

8. Were any of the refunds at the request of the Board of Commissioners?

9. Have you ever predated checks made payable to the Board of Commissioners?

10. Have you ever post-dated checks made payable to the Board of Commissioners?

11. Have you ever presented an unsigned check to the Board of Commissioners?

Administrator Irizarry stated some of this has been addressed and asked if there were questions regarding any of those questions. Mr. Gay stated there was evidence in both Finance and personal knowledge that all of those things have happened. We have received emails where finance had to take the check to the Tax Commissioner to sign. We have also had predated checks as if they were delivered on time but were not received until later. Finance records when they receive a check. We have evidence from one meeting here where the Tax Commissioner stated she had a check with her for the County and Mr. Gay thinks it was three weeks later before we received the check.

12. Please explain the new payment platform that removes the 3% service fee for online transactions. The question is a result to a letter that is on the back of the Mobile Home bills that just came out. It states, "A big change I am excited about is updating our payment platform to remove the 3% service fee for online transactions and adding a pay by phone option, also without a 3% service fee. With the corporation of the Meriwether County Board of Commissioners, I am hoping to have this service fee removed by the time the property tax bills go out in October of this year." Administrator Irizarry stated to her knowledge the Board of Commissioners have not heard anything about this. Chairman Neely-Hadley stated this had not been mentioned to the Board of Commissioners and the 3% charge has to be paid from somewhere unless the processor is going to give up their processing fee. That 3% would have to come from the Taxpayers because you cannot accept less than what is on your tax bill.

13. Do you have a limit on how many tags a citizen can obtain in a day. The County has been told there is a limit of 2 tags per day. Administrator Irizarry stated she did not know if that was

true and wanted some clarification on that. Mr. Gay stated he received a call concerning the tags. There is a big business contractor here who has a lot of vehicles who went down and stood in line for a long period of time to purchase some tags. When it became their turn they were only allowed to purchase two tags at a time. Their option was to come back and stand in line again and get two more each time. The company was very unhappy with that and when Mr. Gay sent an email to get that clarified he was accused of sending out incorrect information, etc. when in fact all he was doing was trying to help that situation. There was additional discussion regarding the letter on the back of the Mobile Home Bills where is sounds like the Tax Commissioner had already planned to remove the 3% service fee and would accuse the Board of Commissioners for not allowing her to remove the service fee.

14. Have you engaged in the private practice of law during the normal hours of the Tax Commissioners office since you took office? Vice Chairman Threadgill stated we know that she has.

15. Have you participated in any litigation that was against the County or reflected poorly on the County since being in office. Vice Chairman Threadgill stated, again, we know she has. Mr. Gay stated we have evidence of that.

16. Have you participated in any litigation that attempted to accuse the County of wrongdoing. Vice Chairman Threadgill stated again, we know she has.

17. Have you ever been sanctioned in a Court of Law? Mr. Gay stated we know the answer is yes. She was sanctioned on a case that she and others tried to become involved in. It was a recent case and the Judge warned her of harassing witnesses and then sanctioned her as part of that case and dismissed that group from the matter as an intervener. This occurred while Ms. Jenkins was acting as Tax Commissioner. Vice Chairman Threadgill stated there were multiple depositions done during normal business hours as well as that court case. Mr. Gay stated we had received some documents off of a County printer that got mixed in with some other documents her office turns in that were involving Court cases and legal matters that Ms. Jenkins was working on. Mr. Gay stated he knew in her pre-election statement, she said she would be a full time Tax Commissioner and would not do that, yet we have evidence of that happening over and over again. We also have open record requests, multiples that came to the County Clerk, intervening or trying to become party to, on a water line, a road issue we had and multiple times it has been I am going to challenge the County on this or gather this information on matters that are in litigation. Vice Chairman Threadgill stated in her campaign and prior to taking office she stated she would not revert to the short hours the previous Tax Commissioner had and that she would have the Tax Commissioners office open 8:00 a.m. until 5:00 p.m. She has kept the same hours as the previous Tax Commissioner. Vice Chairman Threadgill stated one question he had for the Tax Commissioner was did she have a printer in her Law Firm Office and unfortunately she is not here to answer that. Also, was she using the Tax Commissioners Office to conduct business for her private law practice which we cannot say yes she is, but we have received in a mis-fax, information that was to come to our financial area. It was a full court case attached at the bottom of the papers. We know there are actual court case documents in the Tax Commissioners office by us receiving those documents. Mr. Gay stated he thinks that was dated around August 2021. The depositions took days to do and that was on taxpayer time. Chairman Neely-Hadley stated and yet they are short in their office. Vice Chairman Threadgill stated the two employees mentioned earlier that were on the Zoom meeting are still there.

18. Have you ever spoken negatively about the Board of Commissioners through social media or in any Community Public gatherings. Vice Chairman Threadgill stated we know the

answer is yes. Administrator Irizarry stated the follow up question was what has been said and why would you think this was appropriate. Mr. Gay stated there are too many times to answer that. The County has copies of this. Vice Chairman Threadgill stated to hear it from the Tax Commissioner the Board is the negative ones who interrupt and cause chaos in her office.

19. In January 2021 Tax Commissioner Jenkins took over the hiring process for her office. The question is are you following Federal and State laws regarding the process, where are these items being kept, and have you consulted with an Attorney regarding Human Resource?. Chairman Neely-Hadley stated the Tax Commissioner had sent an email, January 2021, stating she was taking over all of that. Mr. Gay asked if she had produced any of those documents. Administrator Irizarry stated to her knowledge she has not. Commissioner Hines stated we have an HR person and asked if those who are employed by her do not go through our HR process at all. Administrator Irizarry stated that is correct. It was confirmed the County knows who works in her office by the Payroll Change Order Form. Attorney Lee stated Constitutional Officers can choose to opt out of the County's Personnel Management System and it was his understanding that the Tax Commissioner did not utilize the County's Personnel Management System. Chairman Neely-Hadley stated when it did come through our HR Department, everything came in late and one of the things that was a problem was they were not going through the E-Verify process in time and through conversation she said she would do everything. Commissioner Hines asked about the liability from HR that falls on the County and if it exempts us all together. It does not.

20. Do you close your office when the Courthouse is open and if so for what reason. We do know that the Tax Commissioners Office closes for Federal Holidays as well as extended COVID leave. Meriwether County Board of Commissioners has offered the 80 hours COVID leave but anything in excess of that, employees have to take sick time or other leave they have. In the Tax Commissioners Office that is not the case, she said her employees will be paid for that time. Vice Chairman Threadgill stated the Tax Commissioners Office had been closed three different times for COVID since taking office. Mr. Gay stated every office had been impacted by COVID, but thankfully we have not let that stand in the way of doing what we needed to do. Administrator Irizarry stated the Federal Holidays she is closed are not recognized by the County as paid Holidays.

Administrator Irizarry stated that was all of the questions she had planned to ask the Tax Commissioner.

Mr. Gay moved forward with his statements and stated if you didn't have to live and experience this you would not believe what goes on and the disruptions we have. Michael Hill left the meeting. Mr. Gay stated we have an ongoing series of events that hinder the daily operations of the County not just in that office but every office. It increases our taxpayer cost and impacts the service that we deliver to our citizens. From our Staff to our Board, we have a good working relationship with virtually every Board, Authority and Constitutional Officer and all work good together with the exception of one common denominator who seems to place the blame back on us. This is not a political issue, we ask that she simply do her job and stop all the games, threats and constant harassment including her Facebook rants where she with other things accused the Vice Chairman and himself of lying and breaking and entering the County facility. Chairman Neely-Hadley stated she had said that today. Vice Chairman Threadgill stated there is not a single Board member who has not reached out to her to let her know they will be more than happy to assist her in any way that they can. It doesn't matter what our personal thoughts are about anyone it is a professional matter. Administration and the Board members have reached out to tell her we are here to help you get through whatever you need. Michael Hill returned to the meeting. Mr. Gay stated following Tax Commissioner Jenkins taking office, there was an unfortunate accident she was involved in, and we went to help her in any way we could. Deann came over and helped us and everything was kept going. The line was shortened, and Butch Oliver helped, and everything was fine. Mr. Gay went down to check on her when she got back, and he didn't expect a thanks, no one was thanked but her comment was, next time you send me an email send it to a different email address. That was the whole comment from our willingness to help. All we want is for her to do her job and stop these ridiculous accusations. It has already been mentioned that she operates her Law Office. Since qualifying for the Office of Tax Commissioner, she has made threats and allegations against the former Tax Commissioner and staff including missing money in which the Audit says there was not money missing, there were a lot of the office staff that left because they didn't want to work with her and she made the remaining and new employees take an oath to her, not an oath to the County or Office, but to her personally. Prior to taking office and after taking a training class, Ms. Jenkins came back stating they had provided her with six Resolutions she had to have the Board pass before she could do work in her office and if these were not done she was not going to be able to do work in her office. She demanded those be executed prior to January 1, 2021. If the Board would have passed these Resolutions, it would have by-passed all the checks and balances that are established in State law and it would have removed the Board of Commissioners from any input on fines, fees, and release of property taxes paid in error. When the Board would not give in to those demands she falsely accused and stated that she could not operate her office without those. Mr. Gay feels at that point she began to punish the County by not getting the Tax distributions out on time because that is when it all started. In looking back at the training manual there is one Resolution that was mentioned, and the Board signed that Resolution. That Resolution allowed her to accept checks, credit cards, etc. The other five Resolutions are not mentioned, and they would have given her carte blanche to do whatever she wanted to do. Early on she tried to blame the County Commissioners and IT for her telephones not being answered. She made a false claim and said her phones were broken. Those phones were never broken, later on in a Board of Commissioners Meeting she admitted that they were busy and were going to wait on the people who were in line. Vice Chairman Threadgill said she restated that today that it was the County's fault. Mr. Gay stated why blame us if you are not answering the phones. Mr. Gay stated he feels he is right in saying the phones worked the entire time. What this did was result in a substantial increase in call volume to our office, to the Tax Assessors Office and in one of the Board meetings Mayor Glover from Greenville said she wished they would answer the telephones because they were getting calls. The citizens become irate when they cannot reach the Tax Commissioners office or get a call back. We have never received calls regarding the Tax Commissioner's Office in that volume. The Georgia Department of Revenue, who she is supposedly meeting with this afternoon, also had to call the Tax Assessors Office and ask her to call them because they had been told the phones were broken and they couldn't get through. Mr. Underwood had to go down to the Tax Commissioners Office and relay the message to call the Department of Revenue because they understood the phones were broken. There were long lines in which Mr. Gay has never seen in his time here, out in front of the building. Often it was during inclement weather back in January and February. This was never seen with past Tax Commissioners who moved on and did what they needed to do. Ms. Jenkins blocked the access to her office from other County offices including all the other staff in the Tax Building, the cleaning staff, IT and Public maintenance. She went into a tirade about a postage machine. The postage machine had been in the Tax Commissioners office for over ten-years without a single problem. All of a sudden it was a bigger problem than having citizens standing out front in the rain. We received constant emails stating, "I am going to move the postage machine today." We explained to her that it was a rented precision machine and if you roll it out into the hallway it is going to get damaged, and the County will have to pay for this. She did not care and stated again she was going to move the machine. There was a long rant of emails. Beverly called and sent her the information of when it was scheduled to be moved and the cost was $1,200. We scheduled the move and Beverly sent her an email that said we have scheduled the move and you cannot do it yourself. She sent Beverly back an email basically saying that she did not believe what she said because she had spoken with someone and they said you could just roll it down the hall, which was not the case. There again we were trying to cooperate and help her. We had to spend $800-$1,200 to move the postage machine to get Pitney Bowes out to move the machine. The County identified an office to put the machine. She wanted to move the postage machine down to the Administrative Building. That would have been inconvenient for the people who work in at the Courthouse and it is placed centrally where everyone can use the machine. She did not care about the inconvenience it might apply to others. We located an office outside of her complex where the door could be locked. That office was located down the hall across from planning and zoning. Inside the room was some old boxes that belonged to the Tax Commissioners Office. She did not know they were in that room. They were old boxes of past tax information and they had fallen and basically collapsed. We asked if we could move these to one of her offices since there were a few vacant offices in her area where she could keep them secured and in a locked area. All of a sudden, the postage machine that had to be moved "today," which is what the emails would say. She said we could not use that room that it was her building and her office, and you can't use that room. Vice Chairman Threadgill played an audio recording for the Minutes of a threat made by Tax Commissioner Jenkins to Administrator Gay, Vice Chairman Threadgill, two Deputies and the Sheriff of Meriwether County during the time the Tax Commissioner's boxes were being moved from the hall office to her office to make room for the postage machine. In the background you can hear the Sheriff telling Tax Commissioner Jenkins that she cannot tell them to leave that building. Mr. Gay stated in the presence of all of those people is when we supposedly broke into and entered the County Building. Mr. Gay stated we were ready to move the machine, because we have Pitney Bowes scheduled and when they come they are going to charge us for the call whether we move the machine or not. The old boxes in the room were falling apart so Mr. Gay went up to the office and offered to help move the boxes back to the Tax Commissioners office and then she could do what ever she needed to do with them. The Tax Commissioner locked the storage office door and refused to let Mr. Gay and others in to move the boxes. Knowing we had the boxes and needed to move them without causing any damage, we had to shimmy the hall door open across from Building and Zoning. They were stored in that room. The room was to be used for the postage machine. The boxes were moved and brought there in her presence. It is very childish that we were trying to do what she asked us to do and in trying to help her she decides she is not going to let us in the building. Vice Chairman Threadgill stated from the beginning Ms. Jenkins has been extremely concerned about security for her office, and rightfully so. That is one of the largest financial parts where money comes in, and she is 100% correct in wanting to secure her office, however the security should be maintained on any money boxes or safe that contains money but not locking off the public from the entire office and that is per the Department of Revenue's latest edition of 2016 which Ms. Jenkins has stated publicly before us that it is out of date and irrelevant but it is still the current issue for the Tax Commissioners from the Department of Revenue. Vice Chairman Threadgill stated she is 100% correct in that she should secure her offices but in the financial areas only. Mr. Gay stated there is a hall corridor that runs through that area and there are individual offices on each side so unless they are leaving things out in the hallway, which they should not be doing, there is not an opportunity for people to get something. Mr. Gay stated we did have security cameras that monitor the hall. Attorney Nathan Lee left the meeting. On multiple occasions, Tax Commissioner Jenkins complains about IT and how they will not help her. On multiple occasions she has ordered them to leave her building which is also shared with two other County offices. We had a meeting with the Tax Commissioner, a couple of Board members, IT, and our Administrative Staff and she requested assistance from the IT Department to help establish a new server and install equipment. She then refused IT access to complete the request that she had asked for. She wanted additional work authorization and wanted to hold the people up. Mr. Richmond notified her that we would have a couple of guys there on a certain day to come in and drop a couple of cable lines to move the incoming source of IT over to the other room and they were going to drop the cables to give her internet service and she refused to let them come in. Attorney Nathan Lee returned to the meeting. Then she complains and will not let them in. That has happened time and time again. One day when Mr. Richmond was off on leave, she emailed and wanted him to come back in and repair some disconnections because someone in her office unplugged 5 computer cables. That was also a time when we had talked about getting her computer service of her own so that she could manage it and the Board approved that. Vice Chairman Threadgill stated the Board requested that she get three bids for IT service companies, and she never did that.

Mr. Gay stated during her campaign she said the first thing she was going to do was to take down the Christmas lights and do this and that. We have a prison crew in which Commissioner Hines worked very hard to get brought to this County. We asked Public Works to have the prison crew go down and offer to move those records that we spoke about earlier, and she said no we are not moving anything without a court order. The guard and inmates then left and went outside and started taking down the Christmas lights. While they were doing that, Tax Commissioner Jenkins comes out and starts raising heck with the guard and inmates. She threaten them, cursed at them, accused the guard of shoving citizens that were in line and demanded he leave and then attempted to have him arrested. She called the Sheriffs office and tried to have the guard arrested for working outside the building. Vice Chairman Threadgill stated it was funny to him that the language the Tax Commissioner used, and we do have letters from everyone who was present that day that is an open record, that she came before us today and stated she did not want to have profanity used toward her, but it is ok for her to use profanity toward someone else. Mr. Gay stated after that incidence she filed a report with the Sheriff's Office on this matter and wanted to have this gentleman arrested. In the report she claimed to have watched the video where he shoved someone who was in line. That is amazing since there was no video, and yet she saw him shove one of the customers. Vice Chairman Threadgill stated two days later she request access to be able to see the video which did not exist to begin with. Mr. Gay said that was much to do about nothing. That action almost cost the County something we had worked very hard on to be able to use the Harris County Inmate crew. That is a great program that has been very helpful. It helps us to reduce cost to our citizens. It also created extra work for our office and Harris County to try and resolve this issue. All of the inmates and guard had to be interviewed not only by our Sheriff's Office which took them away from real crimes, but it also tied up the Harris County Warden. In doing so, for us to be able to retain the usage of the Inmate Crew, we had to agree with the Warden of Harris County that we would not take that crew anywhere near the Tax Commissioners Office. That is an embarrassment cause by one person and her overreaction to something that was not true.

Tax Commissioner Jenkins continues to harass the County through open records request, threats, and legal representation against the County. It was heard earlier on the audio where she threatened the County with litigation at that point. All of this is happening while she is a full time Tax Commissioner. She has made open records request involving the water system in Hogansville. She became involved, after she was elected, in a matter where the County was trying to locate an Industrial Building that she was trying to oppose, and also in the Road issue in which she was sanctioned and dismissed as an intervenor in the case. Vice Chairman Threadgill stated even today she stated that we had filed a lawsuit against her office and that has never been the case. The Board had actually moved to allow Mr. Gay to have an injunction for access to the Building. Vice Chairman Threadgill stated he had been doing this for ten years and others 8-9 years on the Board and there has been more times that Tax Commissioner Jenkins has come before this Board and threatened judicial intervention, litigation, whatever terminology she wanted to use to threaten the Board with lawsuits. Mr. Gay stated multiple times she had come to grandstand and talk in circles like she did today, but she never really answers the question and always says I want to know what you want, and I will provide it, but these are things she should know. Chairman Neely-Hadley left the meeting. For example, the Board asked for an item, and she claimed she did not know what it was. Mr. Gay stated the water line expansion, industrial property sale, and road closure are far outside the responsibility of the Tax Commissioner. As mentioned earlier we received a stack of information taken off the County copier from her office and delivered here. The copies were legal matters that she was working on and was addressed to Jenkins Law Firm. Some of the open records request that Beverly has received are from Jenkins Law Firm with one being sent at 1:30 in the afternoon. You would have thought she would have been working. Vice Chairman Threadgill stated Ms. Jenkins has, and it is Open Records, recorded and documented the depositions, the lawsuit, and the court time she took but stated prior to taking her seat, that she would put in a full day's work, and it states in one of the three oaths she takes that she will put in a full days work for a full days pay. Vice Chairman Threadgill wanted to ask Ms. Jenkins today what she planned to do to pay the Taxpayers of this County back the money that she continued to receive as a salary person while she was out doing depositions and court cases. Mr. Gay stated some of those are against Meriwether County. Chairman Neely-Hadley returns. Mr. Gay stated we spoke earlier about being late numerous times on the checks and not in compliance with State law. So many times, she has stated she is going to do the right thing and follow the law, but she doesn't follow the law. We mentioned about the post-dated checks that were received as much as three weeks later, and multiple occasions checks were delivered unsigned. Mr. Gay does not feel the 2021 Tax bills were mailed in compliance with State law. Mr. Gay received his bill about ten days after the deadline for mailing. Others reported they did not receive their tax bill for 10 days up to 2-weeks. The tax bill did not have a postmark on the outside of the envelope, and we could not prove when they were mailed. Sometimes mail is slow, but it is not slow for everyone at once.

Mr. Gay understands the need for security but she has changed the locks on the doors multiple times and frosted the front door so no one could see into that public office. That is concerning especially when done at taxpayers expense. She refused the County cleaning crew access to her office through the interior building doors that are located in the hallway. She instead said they should contact her to be allowed to come in and they would need to use the exterior public entrance to enter for cleaning. Vice Chairman Threadgill stated he was sorry to keep interrupting, but it was just things he wanted to comment on. When this happened, and she stopped us, we were going into every office each morning to fumigate for COVID so it would not be there. This stopped and shortly after that her office contracted COVID at some point and her husband, who is a State House Representative, went on his private page Social Media and stated the Board of Commissioners was the reason that the Tax Commissioners Office was now closed and infected with COVID-19. He stated that the Board of Commissioners thought that these employees were nothing but pawns when they were actually sisters, wives, daughters, etc. It was not only the Tax Commissioner that did this. The Board was blamed by a State House Representative on his personal Facebook page that it was the Board of Commissioners fault. Mr. Gay stated we were going into every building and spraying the hallways each morning including the Courtrooms in the Courthouse and we had no problems whatsoever and she stopped us from spraying her hallway. She said there was something in the spray that smelled bad or was not good. This didn't impact anyone else and that is why they sprayed early in the morning. Shame on him for blaming the Commissioners for causing the staff to have COVID.

The Tax Commissioner wanted us to give her the security codes where she could run the security for the building she shares with two other departments. Vice Chairman Threadgill left the meeting. Mr. Gay told Ms. Jenkins that we would not provide security codes for the building. Tax Commissioner Jenkins also wanted the County to remove the camera in the hallway near her office or shut down the building security system all together. A solution was offered to the Tax Commissioner, for the County to have a small security system installed so she could monitor from her telephone or wherever. The system would not cost that much money. She did not want to do that. She refused to do that.

With her phones not being answered, our office had to take the calls from the public asking why. The Tax Assessors office received a lot of calls for the Tax Commissioner. The City of Greenville received calls and other offices as well. The phones were working at all times. We constantly receive complaints from citizens that cannot get help regarding Tax Matters from her office and that impacts our office. One issue involved two citizens who received information on a car tag and title. Not having time for the citizens, Ms. Jenkins escorted them out of the Tax Building and told them to go over to the Courthouse if they wanted to look up information to look it up themselves. Vice Chairman Threadgill returned to the meeting. The information and answers she did provide were incorrect. Attorney Nathan Lee left the meeting. Mr. Gay stated he received a call from a gentleman who had gone into the Tax Commissioners office, his sister had given him a car. No money was exchanged it was just a family gift. Attorney Nathan Lee returned to the meeting. The gentleman wanted to continue it under the old program and pay the taxes each year because it was cheaper for him. The law allows him to be able to do that. Instead, they made him pay for the TAVT and re-register the car, etc. This cost him an extra $400. The gentleman is an accountant and has an MBA from Emory. He went home to research this. He found out that was not right, so he called the Tax Commissioners office and said he had researched this and found out he had been overcharged and he wanted to come and get his money back. He had the form, which Mr. Gay had sent to him, that he would need to be able to do this. He was told over the phone by the Tax Commissioners office to come back up and they would correct that. Mr. Gay read the email that was sent to him from this gentleman stating that he came to the Tax Commissioners office to transfer title on a Honda Odyssey, and he paid $452. Mr. Gay thought the bill should have been $34, and he was told to come up for the refund. When he followed up on the telephone call, his mother was assured that would be the case and he should bring the MV16 affidavit, and a refund would be processed. He stated when he went to the office, he was told that was no longer the case because the Tax Commissioner and decided against the refund. He went back into the office with his mom to discuss the reason behind the decision with Ms. Jenkins. After the visit, the overpayment of $400 took a backseat to Ms. Jenkins unbelievable rude, unprofessional, and disgusting behavior and demeanor. The gentleman stated he was shown to her office, and she just sat there with a "what do you want" rather than getting up to greet them. There were chairs there and as he started to move something over to set down she said no, wait. They just stood there and talked. He mentioned about getting the money back and she stated yeah, that is too bad. She stated she could not do anything about it, and he asked why. He then stated that there were a few Tag offices in DeKalb County that said this would not be a problem. Tax Commissioner Jenkins told the citizen that DeKalb County does not know all the facts. He asked her what facts he was missing. She stated there is a 24-hour period before such refunds can take place. She stated it was completely illegal for her to refund the money until after that 24-hours. He asked her to show him the statue on that and at that time she pointed to the entrance to the building and said when you go out that door there is a big ole building over there with a lot of law books, go research it. He replied to her "are you kidding me." She again stated when you go out that door there is a big ole building there, go research it. She then escorted him to the door. He was very upset about the way he was treated more than anything else. She followed them out of the building and whenever he would stop she would stop. He asked her if she was walking them out and she didn't respond. They left. Vice Chairman Threadgill pointed out the fact that his mother is 75-80 years of age, and she was with him and treated this way too. Mr. Gay stated these are citizens of our Community and have run businesses here for around 50 years. It was a legitimate question. The County had to take up our time to deal with this because she would not. Mr. Gay read the email correspondence between he and Ms. Jenkins where Mr. Gay stated he had received an email from a gentleman regarding the amount of fees paid for the transfer of a car he received. He wanted to continue to pay for the tag under the old ad valorem system just as his sister had done. The information in the email appears he was placed in the TAVT program, which resulted in a higher initial fee. His desire is to remain in the ad valorem tax program. Mr. Gay told Ms. Jenkins he would send her a copy of the affidavit the gentleman sent to Mr. Gay. He is asking for a refund of extra fees for the auto and to be placed back under the old system. The email ended, thank you for your cooperation in this matter and if I can be of assistance please let me know. Clerk Thomas left the meeting and Administrator Irizarry continued with the Minutes. Mr. Gay stated the email then went back to the Board where she stated, please advise if you receive a message such as the one that is below that you have clearly indicated his contact information. Mr. Gay stated that was on the form he had sent her. Mr. Gay stated again, despite the fact that we try to help her she doesn't care. Mr. Gay stated he has already mentioned the five different computer lines they unplugged. When she sends us an email she gives us deadlines but ignores the deadlines herself. Vice Chairman Threadgill left the meeting. There is a constant attempt to create controversary, make excuses, and blame others in the course of the emails. She comes in and grandstands and never really says anything but wants to debate over issues that she has manifested in her mind. Vice Chairman Threadgill returned to the meeting. Mr. Gay stated she was very ugly to our IT Director so she decided she would do a half-hearted apology. She apologized for her behavior by stating, if my behavior was not good and if you really think it was and if it was it was your fault that I was ugly to you. This gentlemen is one of the most beloved people in the County by all the Departments. No one has a problem with Skip. We have the email to that effect.

She made a false accusation that the Commissioners had filed litigation on her and put this on her Facebook page. They have taken to Social Media to criticize the County.

We had another issue that involved a boat that was sold by a person in December of 2017. We were provided information on this, including a bill of sale, that was signed. After we questioned the person who purchased the boat, who was in Florida, the guy that transferred it was told to simply sign his name and the boat was sold. The seller of the boat came in and paid the taxes on the boat. The person who sold the boat deals in real estate and housing and he had to close on a piece of property, and they were showing outstanding tax bills. Clerk Thomas returned to the meeting. The boat owner didn't owe the taxes for the boat but came in and paid around \$455. The boat owner had stated he sold the boat, the tax laws were based on January 1st, and he sold the boat in December. From there, that information was provided and per the law it was brought back before the Board of Commissioners who voted to refund the money and wave the penalties on the tax that had been collected because it was not taxable and due to that person in this county on January 1st. Mr. Gay had a letter he wrote to the Tax Commissioner on September 15th advising her what had happened. Mr. Gay received a letter back on September 17th from the Tax Commissioner saying she received his letter, and the letter was insufficient to allow what the County was requesting. Mr. Gay wanted to ask the Tax Commissioner why it was insufficient. Tax Commissioner Jenkins stated in the event the proper procedures are followed by the Commissioners she would gladly do, as necessary. The Board had voted on that and asked us to send the letter to the Tax Commissioner. In the meantime, it is said, she needed to ensure that ethical safeguards are in place, and she invited us to review the code sections. Administrator Irrizarry leaves the Meeting. Tax Commissioner Jenkins then requested by open record the information that is referenced in the letter that led the Board of Commissioners to believe that this was paid erroneously. We provided that to her as part of the attachments. She requested the Minutes where the Board heard this request. We provided her that. She stated she was unaware of what Mr. Gay's role was in the matter. Mr. Gay felt that she did not want to do this because he had asked. He did ask the Tax Commissioner to refund the payment but was only conveying the request of the Board of Commissioners. She then stated if you are the County Administrator please identify yourself correctly. Mr. Gay asked what difference that makes, he has been working for the Board and was the Administrator and is no longer in that role and we have a very capable Administrator now, but he still helps out. Basically, she refused and to this day refuses to refund those dollars. After that, "this is a pattern too," because, she has already tried to have a correctional officer arrested, Tax Commissioner Jenkins goes to the Sheriff and tries to have this gentleman arrested for fraud. She talks about all of this, and the Sheriff says look, this is ridiculous. We have looked into this, and we are not doing anything with this. Then she goes to the District Attorney's office. Here is law enforcement needing to do real things and here is the District Attorney's office dealing with all these crimes and we are investigating whether not a gentleman committed fraud on a \$455 tax bill. We have wasted a tremendous amount of time on this. The District Attorney's office called the guy that bought the boat and he said yes, I bought the boat and was in Florida and didn't want to have to drive back and told the guy to sign my name to it. There has been multiple request to have the refund made, the Board authorized it. It is not the Tax Commissioners job to deny or whatever. The Board of Commissioners is the governing authority and the one who asked this. What we now have, based on that, is litigation. There is a lawsuit that has been filed which will cost the taxpayers of this County possibly, a lot of money. We already have a lot of Attorneys involved including ACCG and our Attorneys involved in the matter. There are three parties, the Taxpayer, the County, and the Tax

Commissioner. There are two attorneys who have been hired from ACCG to represent this, all over $455 in which the District Attorney said there was no problem, the Sheriff said there was no problem and the guy admitted he bought the boat and asked the man to sign it and it was approved by the Board of Commissioners. Vice Chairman Threadgill stated everything Mr. Gay has stated is documented and is open records. There is nothing that is being said that is not an open record that we cannot prove 100%. Mr. Gay invited anyone who has any doubt to come by and look at this and review it. Mr. Gay stated now we are looking at a lawsuit that we are likely to lose. Mr. Gay stated if Ms. Jenkins had been here today he would like to ask her what her motivation was for not approving this. We asked for releases and followed this very same procedure before while she was in office and those taxes got released. Mr. Gay wanted to know what the difference was this time. Mr. Gay would like to ask if this was politically motivated. She had tried to do everything she can to defame this gentleman on Facebook and claim he owes taxes and fraud. Mr. Gay asked what the motivation was. Is it a motivation to do what is right for the taxpayer or is it as she has stated a political opponent? She has told Mr. Gay that he had her opponents sign in his yard. Mr. Gay stated yes he did, and he would put it there again. If her opponent had won we would not be having this meeting. Administrator Irizarry returned to the meeting.

Our administrative staff spent the last 3-4 days working late, coming in early to get all of this documentation ready, all for an issue that should not be here. It is shameful. We are not interested in doing the right thing or caring about the taxpayers but instead, we want to do what we want to do, and we will punish who we can punish, and we don't care. It is all about politics. Mr. Gay stated to him if you support a candidate fine and if you don't fine. That is the right that all of us citizens have. Whether you support a candidate or not, when you are elected to an office, you should work together. This Board and our County staff has tried to work with the Tax Commissioner. Communication is needed and it is a two-way street. You cannot communicate with someone who will not listen, who is always right and who talks in circles and blames everything on everyone else and takes no responsibility for their own shortcoming. Mr. Gregory left the meeting. Vice Chairman Threadgill stated that was seen here firsthand today. Mr. Gay stated while citizens were standing in the rain waiting to enter the Tax Office, rather than helping with that she was fighting over a postage machine. She was trying to arrest, beyond her power, no victim/no crime is what the Sheriff said rather than helping to get those in who were standing in line to pay their tax bill or get their tags. When we first talked about the lawsuit it was approximately a year ago because three months into her taking office we were having the same problem and here a year later we are having the same problem again/continuously and we have not resolved that. Mr. Richmond will tell you the phones have been working at that location, IT attempted to provide her with any assistance and was refused entrance multiple times. Vice Chairman Threadgill stated there are multiple postings on her Meriwether County Facebook account with citizens asking her to provide them with a number where they can actually get through and speak to someone. Some were deleted after she received the letter from the Board. The County gets the calls all the time too. Vice Chairman Threadgill stated we have copies of some of the screen shots. Chairman Neely-Hadley stated regarding the case that was referred to on the refund, it is the understanding that she has told the attorney that it is all the County's fault, and the Board should be found at fault about the refund. In essence she is saying sue the County. Mr. Gay stated we are talking about $455 that is owed back to the gentleman. Mr. Gay stated he had been working in local government for decades and decades and had never seen this. Many had differences of opinions, but they could sit down rather than talk in circles and at the end of the day they were interested in what was truly right for the taxpayer. Mr. Gay stated he does not see that here. He sees a smoke screen out up to blame someone else on what they are not doing. Vice Chairman Threadgill stated he feels we are seeing an inability to separate the fact that she is an Attorney and a Tax Commissioner. Bill Gregory returned to the meeting. Mr. Gay stated he, Bill and Michelle have offered over and over to help her in anyway they could. Mr. Gay stated they are not trying to run her office and because they offered help does not mean they are trying to take over. Mr. Gay stated this is not a personality thing because where she left off with him as Administrator with her being snarky she has taken right back up with Administrator Irizarry. Administrator Irizarry stated there had definitely been difficulties with communication. Vice Chairman Threadgill stated he thought in the beginning the emails were a little different and after we had to enforce and point out things is when they became an issue. Administrator Irizarry stated that is correct. Chairman Neely-Hadley stated she had received an email from Ms. Jenkins after she was elected for Chairman this year, and as she expressed today, she hoped we could work together. Chairman Neely-Hadley stated anyone who knows her, knows she will do anything she can to get along and keep down conflict and that was her response to Ms. Jenkins. When we had the Cyber-attack Chairman Neely-Hadley constantly communicated with her about what was going on and what we were doing. She would email questions and Chairman Neely-Hadley would email questions and to this day Chairman Neely-Hadley has never gotten a response to her email. Chairman Neely-Hadley as always responded to hers except for the last one she received which was 45-minutes before the deadline of the reports. Vice Chairman Threadgill stated the meeting today reflects that too, in that she only wants to be able to ask questions instead of responding and answering anyone else's questions. Mr. Gay stated it was embarrassing and shameful for the County including people who know about this and are from outside the County. Mr. Gay stated yes we have the financial concerns and that is the main issue with her but with all this other rambling nonsense we have to deal with Mr. Gay stated he questions the accuracy of the information. Mr. Gay stated he feels she has some good staff now that are holding things together. All we wanted her to do is to do her job and stop making life difficult for everyone else. We do not have this problem with any of the other elected officials or Boards. The Board members have been great to work with and have great relationships with the Cities and we all work together well except for the one common denominator that creates the controversy and she was here today.

Chairman Neely-Hadley asked Board members if there were any comments.

Commissioner McCoy stated it becomes an old hat when you live with this for 15 months. As we listen to it again, you can't argue with the facts because you were there and have seen and know about that. It is old and you want to move on and start a new day and new beginning and move and take any action we need to take.

There were no more comments from the Board members or staff.

Vice Chairman Threadgill stated since no one has anything else to say he would like to put a motion... Chairman Neely-Hadley stated she would like to read the basis for this meeting first. Chairman Neely-Hadley stated this is the law and it is current through the 2021 Regular and Special Sessions of the General Assembly. Accountability of tax collectors and tax commissioners to county governing authority; effect of failure to account; appoint of successor. It shall be the duty of the tax collector or tax commissioner to render annually to the county governing authority an account of his official actions respecting the county taxes and funds and to make his books, vouchers, accounts, and all things pertaining to his office available for inspection by the county governing authority.

The failure or refusal of any tax collector or tax commissioner to render the account required by subsection (a) of this Code section after being so notified by the governing authority of the county shall constitute malpractice in office. Conviction for such malpractice shall subject the offender to removal from office. Pending the continuance of the failure or refusal of the tax collector or tax commissioner to render the account after the notice by the governing authority, the governing authority shall suspend the tax collector or tax commissioner from duty and an interim tax collector or tax commissioner shall be appointed as provided in Code Section 48-5-211 to collect the county taxes during the suspension and until the question of removal can be passed upon and decided by the proper tribunal. Proper bonds as provided by law shall be taken from the person so appointed.

Chairman Neely-Hadley stated that is what gave the Board the direction of what they could ask for because we were not getting the information we needed, and we were not getting our money and were very close to having to go into a Tax Anticipation Note which we have not had to do for years. Our bank account was just about down to nothing, and the School Board had received their money, but we did not receive ours. That was a question Administrator Irizarry asked. Vice Chairman Threadgill stated the Tax Commissioner made that statement and it is on video. Chairman Neely-Hadley stated Ms. Jenkins had stated at the last meeting that she had given funds to the Board of Education but not to the Board of Commissioner and Chairman Neely-Hadley did not know how she could pick and choose. Chairman Neely-Hadley wanted to preface what had led us to this point in this meeting.

Vice Chairman Threadgill stated he would like to move that the Board of Commissioners find Tax Commissioner Jenkins failure to provide the requested accounting for FY 2021 constitutes malpractice in office and furthermore that this Board find the evidence presented today shows that she has failed to fulfill the duties required of her office, accordingly Vice Chairman Threadgill moved that this Board vote to remove Tax Commissioner Jenkins from office pursuant to the authority given to the Board of Commissioners by O.C.G.A. 48-5-140 and upon her removal it be requested the Probate Court immediately appoint a replacement to her office. Vice Chairman Threadgill stated that is in the form of a motion, Commissioner Alfred McCoy seconded the motion. Discussion followed. Commissioner Hines thanked the Board, Mr. Gay, and the County Administrator for bringing this information to the Board's attention. It was very well done and well presented. Commissioner Hines stated she knew it took a lot of time to bring this information. She appreciates what the Chairman and Vice Chairman brought to the Board and felt it need to be brought to the attention of the Board and the citizens. Commissioner Hines stated her only concern of the statement that was just made was as an elected official, we are elected by the citizens of this County. There are times as an elected official you are here to serve, and you are not here to be served and that was her personal opinion. Commissioner Hines thinks it is imperative that you do your job as efficiently as you can, based on your ability. There has been some information brought today that is very noticeable and there definitely need to be some change. There is something in a different direction that needs to go, and she truly believed that. Commissioner Hines stated she also believes that our Constitution allows the citizens to elect who they want to represent them. Now it is the citizens who also have the choice to decide at any given point depending on their time of being in office whether that person is a good fit or not and the citizens have that authority to make that decision whether it is every 4-years or every 2-years. Commissioner Hines stated she wanted to make it clear that she has a difficult time with what has just been said because we all here serve at the pleasure of other people voting for us. Commissioner Hines stated she is sure there is several people who have felt that some of out decisions have not been at the best and may have disagreed with how we have handled things. Commission Hines stated however, she thinks this is what democracy is all about. That people have a choice to vote on who they want to represent them and feel the citizens know more now than what they knew in the past. There should be another method for this Board in moving forward, and does not know legally, and the Attorney can clarify, do we truly have that authority to ask for that and if that is the case Commissioner Hines stated she could understand that but still thinks as citizens and as a representative who has been elected by the people that this is a decision that the citizens should take on. Attorney Lee stated he didn't write the law but that is statue. Chairman Neely-Hadley stated she certainly agrees. The citizens could do a recall or just not re-elect. Chairman Neely-Hadley thinks the difference here is because the very lifeblood of this County is affected here. It is the money and Chairman Neely-Hadley feels that is why the provision is there under Georgia law. If we don't have the money we cannot operate and that is the difference. The Commissioners are one of five, but she is one of one. Commissioner Hines stated she agreed but she also felt that democracy is something that everyone cherishes, and this is what make America so great is we have an option to vote on who we want to represent us and if those individuals are not doing their jobs we have the right to recall or vote them out. Commissioner Hines wanted to make it clear to everyone that we are so blessed to live in a Country that gives us that opportunity. Commissioner Hines stated she is not disputing any of the information that has been brought to the Board. Commissioner Hines again thanked staff for bringing this before the Board and it had opened her eyes to a lot of things as well. Commissioner Hines stated it is difficult to hear that we are at this stage and was very disappointed that the Tax Commissioner was not able to stay and address this more directly. This is a very important meeting and unfortunately, Commissioner Hines was out of town and was told about the meeting and she made an effort to get back in order to attend. Commissioner Hines wanted everyone to understand that democracy has its purpose in our society, and it allows those who want to run and serve that opportunity. At the end of the day once you take that oath you are supposed to respect the oath and do the job. Commissioner Hines stated that she was not taking any of that away but wanted us to realize that the citizens made a vote, and they should have a decision in whether that individual stays in that role or they have a recall for that individual. Commissioner McCoy stated he hears the thing about the citizens and has been in office for almost eight years and has never had as many calls about a county official almost demanding the Board do something about it. Commissioner McCoy stated he felt the citizens were speaking to us. Vice Chairman Threadgill stated he wanted to state that the motion to remove is specifically under this O.C.G.A. and the failure of the Tax Commissioner to provide this Board with the requested information that was due by March 22nd. That is the purpose of this particular law and why he made the motion. Commissioner Hines asked Vice Chairman Threadgill to clarify again that the motion is to have the Tax Commissioner removed based on the O.C.G.A law and is that just a timeframe there and she needed more clarity. Attorney Lee stated there is not much clarity in it. Vice Chairman Threadgill stated Chairman Neely-Hadley read the law. A copy of the law was provided to Commissioner Hines. Vice Chairman Threadgill stated under this law it is the failure or refusal of the Tax Commissioner to provide said documents to the Board of Commissioners when requested. That is what he made the motion to remove and what the law allows us to make that motion. Chairman Neely-Hadley said it also states in failure to provide these documents we shall suspend. It does not say may but shall. It does not even say you must have this time to give her an opportunity to answer. Our Attorney suggested we do that in good faith and we did that. She had the date, and her attorney wasn't told until Friday (one of the attorneys) because she knew this all week. The Board went one step further than it actually required because according to the law we didn't have to ask for any information and give her an opportunity to explain anything. Our legal staff thought that would be a better option to get an answer to this. Commissioner Hines stated this was a very difficult one for her. Everyone was thanked for sharing and giving information. Vice Chairman Threadgill stated he knows there has been a lot of conversation since the motion and asked if he needed to make the motion again. The Board and Attorney stated no. There were no other comments. Voting in favor were, Chairman Neely-Hadley, Vice Chairman Threadgill, Commissioner Plant and Commissioner McCoy. Commissioner Hines was opposed. The motion carried. Legal will contact Probate to go forward.

IV. EXECUTIVE SESSION

None

V. ADJOURNMENT

Motion was made by Rosla Plant and seconded by Vice Chairman Threadgill to adjourn at 11:34 a.m. All were in favor.

Approved by: Majority vote of the Board of Commissioners

Attest: Beverly A. Thomas, County Clerk

Date: 4.13.2022