ORDER: DENY ACC OP TAX APPEAL DUE TO NOT RECEIVING ANY SUPPLEMENTAL INFORMATION REQUIRED

The present matter comes before the Board on ACC OP's appeal of the Ad Valorem Tax Assessment which was heard during the August 11, 2025 Board meeting. At that time, Wesley Vaughn, ACC OP's tax representative, appeared to present the basis of the appeal. Wesley Vaughn was placed under oath before inquiry was made by counsel for and on behalf of the Board of Supervisors, and exhibits were identified and attached to the hearing transcript consisting of the Board's prior Notice of the hearing which included a list of required information and documents bearing on the true value of the subject parcels, ACC OP's appeal documents, and response to the Board's documents demands. At the conclusion of the hearing, the matter was taken under advisement to allow ACC OP further opportunity to comply with the Board's Request for information. Finding that ACC OP's initial appeal submission was incomplete and failed to include the information requested on the appeal form, and further finding that ACC OP's response to the Board's August 4, 2025 Notice of Hearing and Request for Documents as presented during the August 11, 2025 hearing, and that Wesley Vaughn's responses to questioning during the August 11, 2025 hearing were incomplete, evasive and less than candid, the following motion was made:

Motion was made by Greg Bynum, duly seconded by Scott Allen, to deny ACC OP's Appeal of Ad Valorem Assessment on parcels PPIN 6633 and PPIN 6787.

The vote on the motion was as follows:

Supervisor Brent Larson, voted yes Supervisor John Morgan, voted yes Supervisor Tim Gordon, voted yes Supervisor Scott Allen, voted yes Supervisor Greg Bynum, voted yes

After the vote, President Larson, declared the motion carried, this the 18th day of August, 2025.

Brent Larson, President Board of Supervisors

Mike Roberts, Chancery Clerk