



"Serving Citizens Responsibly"

**73 Jackson Street
Zebulon, GA 30295**

**Phone: 770-567-
2002
ghobbs@pikecoga.com**

Pike County Board of Tax Assessors:

**Jessica Rowell, Chairperson
Hugh Richard McAleer, Vice-Chairperson
M. Gary Hammock, Member
Lyn Smith, Member
Kristen Cudnohufsky, Member
Morton, Morton & Associates, LLC**

**Greg Hobbs, Chief Appraiser IV
Melissa Connell, Personal Property-Appraiser II/Secretary
Danyeal Smithey, Appraiser II
Emily Morris, Appraiser II
Dusty Williams, Appraiser II**

AGENDA ASSESSORS REGULAR MEETING - February 20, 2024 - 11:30 AM

I. Call to Order

- A. Appointing board secretary

II. Approval of Agenda

III. Invocation - Chief Appraiser Hobbs

IV. Pledge of Allegiance

V. Approval of Minutes

- Approval of February 6, 2024, Regular scheduled Minutes Summary- Staff recommends approval.

VI. Public Comment (w/5 minute time limit per person)

VII. Invited Guest(s): (NONE)

VIII. Chief Appraiser Report

IX. Old Business

X. New Business

1. Approval/Denial of CUVA and FLAP values from the Department of Revenue-Staff recommends approval.
2. Letter From County Attorney Rob Morton.
3. Approval/Denial letter from Christ Chapel on 068-009 Q
4. Approval/Denial end Conservation on 074-037 (Wilson) per family request-Staff recommends approval.
5. Approval/Denial adding homestead exemption back for 2023 on 065-204 (Bullington) removed in error-Staff recommends approval.

6. Approval/Denial remove house on 020-040 (Riggins) House on wrong parcel after split-Staff recommends approval.
7. Approval/Denial removal mobile home demolished 015-018(Garrett)-Staff recommends approval.
8. Approval/Denial removal mobile home burned down 071-008 (JHB holdings)-Staff recommends approval.
9. Approval/Denial 069-030 (White) send to County Board of Commissioners
10. Approval/Denial of 15 BOE appeals-Staff recommends approval

1. Real Property

- a. a. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision 41(s) approval(s)-Staff recommends approval(s)
- b. b. Approval/Denial of 2023 9 Waiver(s) with Fair Market Value Revision(s)-Staff recommends approval(s).
- c. c. Approval/Denial of 2024 homesteads 10 S1 (regular homestead) 2 L8(over 70 non income based) and 1 L1 (65 non income base)- Staff recommends approval.
- d. d.Approval/Denial of 2024 Cuva renewals Staff recommends approval.
NONE
- e. e. Approval/Denial of 2024 Cuva continuations 042-027 C (Rogers)- Staff recommends approval.

2. Personal Property

- a. b. Collier-2015 Chevy Silverado
- b. a. Coffey-2015 Nissan versa
- c. c. Davis-2004 Toyota Tundra

3. Executive Session

XI. Public Comment

XII. Board Members Report

XIII. Attorney Comments

XIV. Approval to Adjourn

(AGENDA SUBJECT TO REVISION)



A. Appointing board secretary

Summary:

Additional Information:




Approval of February 6, 2024, Regular scheduled Minutes Summary- Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 minutes	Cover Memo



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Pike County Board of Tax Assessors:
Kristen Cudnohufsky, Chairman
Lyn Smith, Vice Chairman
M Gary Hammock, Member
Tim Ingram, Member
Morton, Morton & Associates, LLC

Greg Hobbs, Chief Appraiser IV
Emily Morris, Appraiser II
Danyeal Smithe, Appraiser II
Dusty Williams, Appraiser II
Brian Jarrard, Appraiser

TAX ASSESSOR REGULAR SCHEDULED MEETING-AGENDA- February 6, 2024-4:30pm

I. Call to Order@4:30PM.....4:33pm

The Pike County Board of Tax Assessors held their Regular Meeting 02-06-2024 at 4:33pm. at the Pike County EMA/Storage Facility located at 132 Twin Oaks Road, Williamson, Georgia-30292. Vice Chairperson-Smith, Assessor Hammock, and, Assessor Ingram, County Attorney, Rob Morton, Chief Appraiser, Greg Hobbs, County Manager Brandon Rogers and County Commissioner James Jenkins, County Commissioner Briar Johnson. Public present was property owner Susan Boggs and Editor of Pike County Times Online Newspaper-Becky Watts.

II. Approval of Agenda-(O.C.G.A.-50-14-1-1(e)-Staff recommend approval.

III. Invocation.....Chief Appraiser Hobbs.

IV. Pledge of Allegiance.

V. Approval of January 18, 2024, Regular scheduled Minutes Summary-Staff recommends approval. Motion/Second Vice Chairman Smith/Hammock passed 3-0.

VI. Public Comment (with 5-minute time limit).

Property Owner Susan Boggs wanted to know what the role is and responsibility of the board and the chairman. Chairman Smith with Greg being the Chief Appraiser he presents an agenda and its up to us if go through and pass what can be passed and what can't be passed. Susan Boggs asked what needs to be passed and what do you base it on. Chairman Smith with appeals there we must have so many of them and work them, only have 180 days to answer all of them. Susan Boggs\ gathers you must follow an agenda and approve and deny what is presented to you. Chairman Smith we either approve it, get it vote on it, and if we don't think its right some of us abstain from the voting. Susan Boggs asked if that was all the responsibility they have. Chairman Smith I'm sure there are more, but our responsibility is to the taxpayers, to make sure they get a fair and equal digest and



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appraisal of the property and to make sure Greg does it. Susan Boggs asked, "Are there standards that we go by. Chairman Smith stated the standards are established by DOR all the rules are followed and set because there are no exceptions to the rules. Commissioner Johnson stated that he and another commissioner were there to show their support and there to help. We are not here to get in their business or in their way, or try to take over, just there to help Greg to help the staff and the commissioners support this board 100%. Chairman Smith we appreciate it, we have a skeleton board right now. Commissioner Johnson we are working on that, they have talked to Bandon about getting some advertisements and getting some more members. The past couple of meetings he hasn't been able to come to help Lynn, with Rob here, he has been my help and kept him straight for the past 10yrs. Why am I here, but I was asked to be here. Chairman Smith it's an open meeting, and anyone can come. Commissioner Johnson, we are here to help make it clear we have no authority on this board, no authority over Greg, we are here to help. Susan Boggs stated that commissioners appoint the board, so they do have some authority over the board. Commissioner Johnson we appoint, and we unappoint with or without cause, but once the board is set, we have no control or authority over what happens in a meeting or over Greg. Susan Boggs, you are the appointing authority. Commissioner Johnson, yes, we are the appointing authority, which is the case for most of the boards in this county. Susan Boggs, you don't have authority over the daily business of the office, but you do have authority over all the boards. Commissioner Johnson we can't come and tell what the board what to do.

VII. Invited Guest(s):

VIII. Chief Appraiser Report, Distribution(s) of updated Budget/Discussion.

IX. Old Business:

2. Personal Property:

X. New Business:

a. 2024 sale ratio study all classifications. residential, Land, agricultural, and commercial. Motion/Second Vice Chairman Smith/Ingram received passed 3-0. Assessor Ingram asked about the three commercial properties that were sold. Chief Appraiser Greg Hobbs Walker Chandler sold his building to the first bank of Pike, Buffington cabinet company, there were 9 sales sale the ratio was in the 20's, which means you need to increase the commercial properties. The problem is the



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few sales you have to base that on and it's very hard to do. The best commercial sale is Walker Chandler building that sold for \$650,000 and we have it valued at \$350,000. Assessor Ingram asked if that is what the building should be taxed at since it sold for \$650,00. Chief Appraiser Greg Hobbs that's not how it works, we have to look at the sales, break them down, and get a price per square foot and apply it all across the whole spectrum. Assessor Hammock asked if Greg was going to build the schedules. Chief Appraiser Greg Hobbs said yes. Chairman Smith asked if that would be high enough with it being in the 20's. Chief Appraiser Greg Hobbs the Department of audits and accounts comes in and they will kick out some sales, they look at the high and low ones, then look at the ones in the middle. They also have to look at what was all included in the sale. Main part of the county is residential need to focus on residential.

b. Approval/Denial removal of mobile home 048-007 E (Buckhanan). Staff recommends approval. **Motion/Second Vice Chairman Smith/Hammock passed 3-0.**

c. Letter regarding penalty for 2022 digest from GA department of Revenue. Chief Appraiser Greg Hobbs, letter came Friday afternoon, Rob has prepared some information on it. County Attorney Rob Morton after the special call meeting by the commissioners there was a motion and approve to have a complete performance review as well as writing and appeal. The notice of appeal is due by February 22th talked with both Donna Chapman the Tax Commissioner and Greg Hobbs the Chief Appraiser about clarifying some of the information the second criteria of the bases of the appeal is not having sufficient time to correct deficiencies found in the earlier notices, so his understanding the State reviews it every 3yrs, it's a block 3yrs so they assessment in in 2019 then another in 2022, which is good until 2025 when they reassess again which it's in the letter, which is when the corrections have to be completed and the letter is based on the face determination in 2019 was not sufficiently corrected based on the sales ratios being under 36. So based on talking with Donna and Greg we are going to submit an appeal based under the second criteria, going to outline the action that was taken between 2019 and 2022, there is possibility not guaranteed they could possibility modify the penalty amount based on the actions that was taken, they are looking for a correction action plan. If we can, demonstrate that some action was taken. The performance review that is going to be asked for, which was already sent out,



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that will be received prior to the notice of appeal and it's going to show the steps in which the county has taken. Chariman Smith asked if they would send someone from the state down here. County Attorney Rob Morton they will have some one for the DOR, and two assessors from other counties and it's a 3-person board they will come down and thoroughly investigate the board of assessors and the appraisal staff, they will evaluate, and address issues and they will make recommendations. Chairman Smith, are we supposed to follow the recommendations and any chance they will waive the fine. County Attorney Rob Morton can't say they will waive the fine completely, but possible they may reduce it if they think we are following an action plan acceptable to them and follow a plan their folks outline it will be difficult for them to not take it into consideration. The notice of appeal gets filed we are requesting they reconsider that penalty; we will tell them the reasons why.

Real Property:

- a. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision(s) 47 and 2 revisions over 30% approval(s)-Staff recommends approval(s)
Motion/Second Vice Chairman Smith/Hammock passed 3-0.

Chairman Smith doesn't want to sign anything that not supposed to and not going to do it and it's up to Greg to tell him if I can sign are all the appeals within it's 180 days. Chief Appraiser Greg Hobbs is not sure because we have had people abstain from voting, people that didn't vote on things which caused problems in our office, and I am going to have laid it out for the County Attorney cause the processes were not followed. There were quorums in here where they could have been voted on, I am sorry they weren't voted on, they were brought to the board for approval and the board did not approve them, so that stops our all work in the office. Greg Hobbs stated that might have suspended the 180 days to work the appeal.

Chairman Smith you can't change the rules of the DOR to suit the situation we were in. Chief Appraiser Greg Hobbs I'm not changing the rules I'm trying to abide by them, we brought them to you for approval and they were not approved. Chairman Smith you can bring them to me. Chief Appraiser Greg Hobbs stated that most of the owners have already been contacted already and are ready to sign and pay their bills. Chairman Smith stated the reason I am saying this is because I don't want the people of the county to be tricked into signing something they don't understand. Some of them don't



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know about the 180 days. Chief Appraiser Greg Hobbs took issue with that because no one is tricking anyone. When someone comes in we give them full disclosure. I go to their homes, I know them, and they know me, I'm not lying to them if that's what I am hearing, and I don't appreciate that at all. Chairman Smith I'm not doing that I am taking care of this board because we don't need to sign anything illegal to the DOR. County Attorney Rob Morton, you're asking kind of a convoluted question. There is a process there is an argument to be made that they were presented to Board of Assessors in the time frame required the issues if someone raises it's not the job of the authorities involved to notify the defenses and so forth that were raised at a different level, the Chief Appraiser has the information within time requisite if someone wants to raise a issues with the 180 days they will raise they to you when the appeal the decision and/or the BOE. Chairman Smith so it's ok to sign. County Attorney Rob Morton yes sir you are not saying they are waiving their right if a citizen signs a waiver, they are waiving their rights.

b. Approval/Denial of 2023 Waiver(s) 14 with Fair Market Value Revision(s)-Staff recommends approval(s). **Motion/Second Vice Chairman Smith/Hammock passed 3-0**

c. Approval/Denial of 2024 homesteads 21 S1 (regular homestead), 1 L8 (over 70 non-income), and 1 S5 (disabled veteran under 65). Staff recommends approval. **Motion/Second Vice Chairman Smith/Hammock passed 3-0.**

d. Approval/Denial of 2024 Cuva renewals 014-003 (Bottoms), 030-003K (Bottoms), 009-009 (Barr). Staff recommends approval. **Motion/Second Vice Chairman Smith/Hammock passed 3-0.**

e. Approval/Denial of 2024 Cuva continuations 025-026C (Willis), 054-001B (Coursey). Staff recommends approval. **Motion/Second Vice Chairman Smith/Hammock passed 3-0.**

2. Personal Property:

a. Approval/Denial car appeals Blackmon-2017 Chev Silverado **Motion/Second Chairman Smith/Hammock passed 3-0 \$16,505**, Taylor-2007 Hummer H3 **Motion/Second Vice Chairman Smith/Hammock passed 3-0 \$5,555**, Brooks-2020 Ford F150 XL **Motion/Second Vice Chairman Smith/Hammock passed 3-**



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0 no change, Stewart-2016 Dodge Ram Motion/Second Vice Chairman Smith/Ingram passed 3-0 \$20,917, Varnes-2016 Kia Forte Motion/Second Vice Chairman Smith/Ingram passed 3-0 \$8,811, Ison- 2013 F-250 Motion/Second Vice Chairman Smith/Ingram passed 3-0 No Change, Gales-2012 Acura MDX Motion/Second Vice Chairman Smith/Ingram passed 3-0 \$8525.

Staff recommends approval.

3. Executive session

a. Board of Tax Assessors requests adjournment to Executive Session for: Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a public officer or employee, as provided in O.C.G.A. § 50-14- 3(b)(2), germane to Personnel.

Motion/Second Vice Chairman Smith/Hammock passed exit regular session and enter executive session 3-0 @ 5:16pm

Motion/Second Vice Chairman Smith/Ingram passed 3-0 reenter regular session @ 5:30pm

Motion/Second Chairman Smith/Hammock passed 3-0 Change meeting time to 11:30am.

XI. Public Comment (with 5-minute time limit).

Commissioner Briar Johnson few ideas on the meeting we are going to work really hard to get you guys a couple members, you need to trust your staff, if you cant trust your staff then why are they your staff, so until they prove otherwise continue trusting your staff, no personal agenda's not saying there are any here, the commissioners don't have any personal agenda's we are here for the county, be a little more patient with each other, bottom line work together that doesn't mean you will always agree, ask question and trust your staff, there is no one person in charge that's the way it is set up, so trust your people and ask questions, that's what they are there for and if they don't have an answer right away they will look it up and get back to you. I don't think this is as out of quack as rumor has it, I read the minutes before and it was a fiasco before, but we are behind that now.

Commissioner Jenkins how can we better train and better prepare a new member, so they are ready for what they are coming into, so they feel more comfortable coming into the meetings. Susan Boggs, I have reviewed a lot of the minutes and there is lots of abstaining, which when you look at the pattern you stop work productive in the office and what responsibilities you have for the state, with



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training hopefully it stops it, lots of abstaining for lack of knowledge or not enough information. If you don't have that knowledge or information, you need then you need to ask questions, but abstaining stops productively, and lack using county money. Commissioner Johnson, when we abstain from voting because we have voluntary interest or personal issue, we must state the reason. County Manager Brandon Rogers stated that you can't abstain for lack of knowledge. CC Johnson, we don't abstain we postpone. County Attorney stated that abstaining is a basically a no vote. County Attorney also stated that it hinders the process. Assessor Hammock has been on and off the board for years and has never witnessed abstaining like in the previous months. CM Rogers asked the Chief appraiser what the price per square foot for commercial, Chief wasn't sure yet, CM Rogers wanted to see where we might land. The Chief stated can put any number in the box and run a ratio and we want it at a 40 so everyone pays their fair share.

XII. Board members report

Assessor Ingram asked about the \$500 rebate, and we only got \$425. Chief asked you must ask Kemp. The tax bill comes from the Tax commissioner and the rebate is based on the millage rate. Assessor Ingram also asked why CUVA value was not on the bill. The Chief stated that you must ask the Tax commissioner and they have a new vender for bills.

XIII. Attorney comment

County Attorney stated that all duties of the Chief and the Board of Assessor is listed in state statues. There is a state statue for the duties of the Chief Appraiser, the appraisal staff and the board of assessor. He also stated that it's clearly defined in the state statues.

XIV. Approval to adjourn. Motion/Second Vice Chairman Smith/Hammock passed 3-0 @ 5:49pm

**** (AGENDA SUBJECT TO REVISION) ****



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Approval/Denial of CUVA and FLAP values from the Department of Revenue-Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 cuva & flap vaules	Cover Memo

Greg Hobbs

From:

Sent:

To:

Subject:

Colson, Kenny <kenny.colson@dor.ga.gov>
Friday, February 9, 2024 4:42 PM
BOA

2024 CUVA and FLPA Tables of Values

You don't often get email from kenny.colson@dor.ga.gov. [Learn why this is important](#)

Good afternoon, BOA Officials,
LGS have received numerous inquiries concerning the 2024 CUVA and FLPA values. The 2024 tables have been promulgated by the Georgia Secretary of State. The values will become effective on February 11, 2024. We wanted to publish the schedules so that you can go ahead and load the new values into your CAMA system and run reappraise on the USE values in anticipation of creating the 2024 covenant values. **IMPORTANT REMINDER:** Your local Board of Assessors should adopt the table of values for each covenant type prior to implementing the schedule and mailing assessment notices. We recommend you record the adoption in the assessor's minutes accordingly. Please contact us if you have any questions. Click the link below to download the adopted rules that contain the table of values.

Georgia Department of Revenue

Amended Regulations

560-11-6-.09 and 560-11-11-.12

January 30, 2023

To All Interested Parties:

**RULES
OF
DEPARTMENT OF REVENUE

CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION

SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

TABLE OF CONTENTS

Rule 560-11-6-.09 Table of Conservation Use Land Values

Rule 560-11-6-.09 Table of Conservation Use Land Values

- (1) For the purpose of prescribing the 2024 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):
- (a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504, A1 1,844, A2 1,743, A3 1,616, A4 1,481, A5 1,334, A6 1,193, A7 1,061, A8 931, A9 796;
 - (b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689, A1 2,020, A2 1,801, A3 1,602, A4 1,415, A5 1,266, A6 1,133, A7 1,014, A8 920, A9 828;
 - (c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489, A1 1,537, A2 1,398, A3 1,251, A4 1,108, A5 966, A6 871, A7 715, A8 597, A9 504;
 - (d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364, A1 1,259, A2 1,128, A3 1,034, A4 923, A5 810, A6 672, A7 582, A8 451, A9 323;
 - (e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334, A1 933, A2 811, A3 754, A4 689, A5 614, A6 522, A7 428, A8 337, A9 245;

**RULES
OF
DEPARTMENT OF REVENUE

CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION

SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

- (f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299, A1 1,058, A2 929, A3 851, A4 781, A5 689, A6 573, A7 466, A8 357, A9 250;
- (g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 894, W2 813, W3 740, W4 664, W5 586, W6 511, W7 436, W8 357, W9 281, A1 1,230, A2 1,115, A3 991, A4 862, A5 738, A6 619, A7 477, A8 361, A9 243;
- (h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 972, W2 880, W3 788, W4 699, W5 607, W6 519, W7 427, W8 337, W9 273, A1 1,245, A2 1,176, A3 1,061, A4 946, A5 831, A6 717, A7 553, A8 449, A9 330;
- (i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 984, W2 887, W3 804, W4 715, W5 621, W6 535, W7 443, W8 354, W9 273, A1 1,152, A2 1,110, A3 997, A4 887, A5 776, A6 664, A7 553, A8 440, A9 330.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.

**RULES
OF
DEPARTMENT OF REVENUE

CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION

SUBJECT 560-11-11
FOREST LAND PROTECTION**

TABLE OF CONTENTS

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

- (1) For the purpose of prescribing the 2024 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):
- (a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504;
 - (b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689;
 - (c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489;
 - (d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364;
 - (e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334;
 - (f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299;

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

- (g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 894, W2 813, W3 740, W4 664, W5 586, W6 511, W7 436, W8 357, W9 281;
- (h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 972, W2 880, W3 788, W4 699, W5 607, W6 519, W7 427, W8 337, W9 273;
- (i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 984, W2 887, W3 804, W4 715, W5 621, W6 535, W7 443, W8 354, W9 273.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-269.



Letter From County Attorney Rob Morton.

Summary:

Additional Information:



Approval/Denial letter from Christ Chapel on 068-009 Q

Summary:

Additional Information:



Approval/Denial end Conservation on 074-037 (Wilson) per family request-Staff recommends approval.

Summary:

Additional Information:



Approval/Denial adding homestead exemption back for 2023 on 065-204 (Bullington) removed in error-Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 bullington	Cover Memo

WinGAP - Real Property General Information - BULLINGTON KELLE: 065 204 : AY2022 - [User ID = emily]: [AY2022] ? X

<< Top < Prev Next > End >> Account Number 8611 Duplicate ☒ Notice ☐ Special District

PIN (1) 065 - -204 - Tax District 01 - Unincorporated

Alt PIN Asmt Reason Ownership Change

Parent PIN Web Url

Street Information

House #	Ext	Dir	Street Name	Type	Post
218			FAWNBROOK	TRL	

Units U-Type Latitude Longitude Zip Code

Property Information

LL 2 LD 2 GMD Zoning

Legal : 218 FAWNBROOK TRAIL LOT 4

Neighborhood FAWNBROOK

Lendor Total Acres 2.00

Subdivision FAWNBROOK

Lot 4 Blk Sec Phse

Exemption Information

Homestead S1 - REGULAR

Covenant HS App Date 03/02/2022

Float Base1	0
Float Curr1	0
Float Base2	0
Float Curr2	0
State HS Val	0
299(c) Value	0
299(c) Year	0

Values

Previous	198,320	Edit
Current	201,910	
Return	0	
Curr-MAV	0	
Prev-MAV	0	Edit
TAD Base	0	Edit

History

2019	163,760
2018	163,760
2017	163,760

Est Tax PIN History

Prebill	Timber
Future ** *	Agent
Personal	Appointment
Transfer Items	Growth
Transfer	Custom Flags
Sales (6)	Stats
Permits	BPC
Appeals	Routing
Dup Items	
Bus Lic	
Income	
ACO	
Third Party	
Documents	

Edit Information

Data Entry emily Edit History

Review 05/11/2021 COA History

Appraiser GREG HOBBS

Alternate

Comments ☐ Comment Flag ☐ Mask Photo Export

FROM 65-18 (NOW DELETED) NEW# 65-201

☒ Push Tech Enabled 01/29/2024 13:53:59

Cancel Delete New Apply OK

Homestead
removed
in error.

WinGAP - Real Property General Information - MARTIN KENNETH EUGENE & KELLEEE DEE : 065 204 : AY2023 - [User ID = emily]: [... ? X

<< Top < Prev Next > End >> Account Number 8611 Duplicate ☒ Notice ☐ Special District Field Check [Returned Mail [Abatement [

PIN (1) 065 - -204 - Tax District 01 - Unincorporated Alt PIN Asmt Reason Ownership Change Parent PIN Web Url

Street Information

House # Ext Dir Street Name Type Post
218 FAWNBROOK TRL
Units U-Type Latitude Longitude Zip Code

Property Information

LL 2 LD 2 GMD Zoning
Legal : 218 FAWNBROOK TRAIL LOT 4
Neighborhood FAWNBROOK
Lendor Total Acres 2.00
Subdivision FAWNBROOK
Lot 4 Blk Sec Phse

Exemption Information

Homestead S0 - No Homestead
Covenant HS App Date / /
Float Base1 0
Float Curr1 0
Float Base2 0
Float Curr2 0
State HS Val 0
299(c) Value 0
299(c) Year 0

Values

Previous 201,910 Edit
Current 275,508
Return 0
Cum-MAV 0
Prev-MAV 0 Edit
TAD Base 0 Edit

275,508 FMV MAV
Land (1) 26,000 0
* Res Imp (1) 249,508 0
Com Imp 0 0
Acc Imp 0 0

Edit Information

Data Entry emily Edit History
Review 05/11/2021 COA History
Appraiser GREG HOBBS
Alternate
Comments ☐ Comment Flag
FROM 65-18 (NOW DELETED) NEW# 65-201

History

2021 198,320
2019 163,760
2018 163,760

Est Tax PIN History
Prebill Timber
Future Agent
Personal Appointment
Transfer Items Growth
Transfer Custom Flags
Sales (7) Stats
Permits BPC
Appeals Routing
Dup Items
Bus Lic
Income
ACO
Third Party
Documents Schedules

☐ R/

Push Tech Enabled

01/29/2024 13:54:10

Cancel Delete New Apply OK



Approval/Denial remove house on 020-040 (Riggins) House on wrong parcel after split-
Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 riggins	Cover Memo

WinGAP - Real Property General Information - RIGGINS NANCY GARNER : 020 040 : AY2022 - [User ID = emily]

<< Top < Prev Next > End >> Account Number 1089 Duplicate ☒ Notice ☐ Special District

PIN (1) 020 - 040 - Tax District 01 - Unincorporated

Alt PIN Asmt Reason Conservation Exemption Approved

Parent PIN Web Url

Street Information

House #	Ext	Dir	Street Name	Type	Post
1078			MCCRARY	RD	

Units	U-Type	Latitude	Longitude	Zip Code
				-

Property Information

LL 224 LD 9 GMD Zoning

Legal : 1078 MCCRARY ROAD

Neighborhood SOUTH WEST

Lendor Total Acres 23.00

Subdivision

Lot Blk Sec Phse

Exemption Information

Homestead S0 - No Homestead

Covenant HS App Date / /

CUV YR	2021	Float Base1	0
CUV Val	25,225	Float Curr1	0
CUV Exmpt	86,142	Float Base2	0
		Float Curr2	0
Res Trans Val	0	State HS Val	0
		299(c) Value	0
		299(c) Year	0

Values

Previous	289,552	Edit
Current	271,431	
Return	0	
Curr-MAV	0	
Prev-MAV	0	Edit
TAD Base	0	Edit

History

2019	254,983
2018	254,983
2017	254,983

EstTax PIN History

Prebill Future Personal Transfer Items Transfer Sales (3) Permits (2)* Appeals Dup Items Bus Lic Income ACO Third Party Documents

Timber Agent Appointment Growth Custom Flags Stats BPC Routing

Edit Information

Data Entry danyeah Edit History

Review 05/24/2021 COA History

Appraiser GREG HOBBS

Alternate

Comments ☐ Comment Flag ☐ Mask Photo Export

OLD ADDRESS 324
CUVA INSPECTION 5-24-21 RGH
3-30-2021 - NAME CHGD TO NANCY RIGGINS - ADMINISTRATOR - MITCHELL
ALLEN RIGGINS DECEASED 8-8-2020 PER DEATH CERTIFICATE

☒ Push Tech Enabled 02/07/2024 15:08:13

Cancel Delete New Apply OK

Remove
House
House on
wrong parcel

Improvement	Key:	€50	2581 SF Wood	191
Parcel Number	020 - -040 -	Foundation	Masonry	
Class	Agricultural	Ext Walls	Wood	
Strat	Improvement	Roofing	Asphalt Shingles	
Occupancy	One Family	Roof Shape	Gable	
Bedrooms	0	Floor Cons	Wood Joist	
Rooms	0			

Sketch

Photo

MH Info

Pricing

Schedules

Floor Fin	Carpet/Tile
Interior Wall	Sheetrock
Interior Ceiling	Sheetrock
Heat	Central Heat/AC
Story Height	

Grade / Age

Grade	110
Year Built	1900
Eff Year Built	1991
Obsv Cond	Average
Neighborhood	1.00

Depr / Factors

Functional	1.00
Economic	1.00
Physical Ovr	0.00
Complete	1.00
Physical	0.77
CD	1.00

Plumbing

Full Baths	2
Half Baths	0
Standard Complements	1
Extra Fixtures	3

Fireplace / Misc

Edit FP

1 Pre-fab 1 sty 1 Box

Structure Areas

Edit Areas

1 Story	525
1 Story	832
2.0 Story	612
Deck	156
Enclosed Porch	252

Basement / Attic Option

☒ Descriptive☐ Square Foot

Bsmt Desc	None
Bsmt Finish	None
Attic Desc	No Attic

Bsmt Area	Bsmt % Fin	Bsmt Qual
0	0.00	Average
Attic Area	Attic % Fin	Attic Qual
0	0.00	Average

Heated Area

2,581

Comments

UPDATED CHANGES AFTER REVIEW:
ADDED PRE FAB 1 STY 1 BOX...CHANGED CLASS B
BLDG TO 16X20 FINISHED UTILITY...ADDED 18
X40 EQUIPMENT SHED... ADDED 7X16 LTO W/FLOOR...
RESKETCHED HOUSE...6-21-16EB

Appraiser

Greg Hobbs

Values

Override	0	MAV	0	<input type="checkbox"/> Ovr
Improvement	143,682	Ovr Date	/ /	
Last Calc	143,682	Ovr Rsn		

State Homestead	<input type="checkbox"/>
Local Homestead	<input type="checkbox"/>

House No	Ext	Dir	Units	Street Name
1078				MCCRARY

Type	Quad
RD	



Help

Edit History

☒ Push Tech Enabled

Cancel

New

Delete

Apply

OK

WinGAP - Real Property General Information - RIGGINS NANCY GARNER : 020 040 : AY2023 - [User ID = emily]

<< Top < Prev Next > End >>

Account Number1089

Duplicate

☒ Notice

☐ Special District

Field Check

Returned Mail

Abatement

PIN (1)020 - 040 -

Tax District01 - Unincorporated

Alt PIN

Asmt ReasonRevaluation

Parent PIN

Web Url

Street Information

House #	Ext	Dir	Street Name	Type	Post
1078			MCCRARY	RD	
Units	U-Type	Latitude	Longitude	Zip Code	

Property Information

LL224LD9GMD

Zoning

Legal : 1078 MCCRARY ROAD

NeighborhoodSOUTH WEST

Lendor

Total Acres23.00

Subdivision

Lot

Blk

Sec

Phse

Exemption Information

HomesteadSD - No Homestead

Covenant

HS App Date / /

CUV YR	2021	Float Base 1	0
CUV Val	24,468	Float Curr1	0
CUV Exmpt	120,309	Float Base 2	0
		Float Curr2	0
Res Trans Val	0	State HS Val	0
		299(c) Value	0
		299(c) Year	0

Values

Previous	271,431	Edit
Current	405,640	
Return	0	
Curr-MAV	0	
Prev-MAV	0	Edit
TAD Base	0	Edit

405,640

FMV

MAV

Land (1)	158,565	0
* Res Imp (1)	241,299	0
Com Imp	0	0
* Acc Imp (4)	5,776	0

Edit Information

Data Entryemily

Edit History

Review05/24/2021

COA History

AppraiserGREG HOBBS

Alternate

History

2021	289,552
2020	254,983
2019	254,983

Est Tax

PIN History

Prebill

Future

Personal

Transfer Items

Transfer

Sales (3)

Permits (6)*

Appeals

Dup Items

Bus Lic

Income

ACO

Third Party

Documents

Timber

Agent

Appointmen

Growth

Custom Flag

Stats

BPC

Routing

Schedules

Comments

☐ Comment Flag

☐ Mask Photo Export

OLD ADDRESS 324
CUVA INSPECTION 5-24-21 RGH
3-30-2021 - NAME CHGD TO NANCY RIGGINS - ADMINISTRATOR - MITCHELL
ALLEN RIGGINS DECEASED 8-8-2020 PER DEATH CERTIFICATE

☒ Push Tech Enabled

02/07/2024 15:09:01

Cancel

Delete

New

Apply

OK

Remove House



Approval/Denial removal mobile home demolished 015-018(Garrett)-Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 MOBILE HOMES	Cover Memo

2024 Property Tax Statement

Donna Chapman-piketax@pikecoga.gov

PIKE COUNTY TAX COMMISSIONER
P O BOX 217
79 JACKSON STREET
ZEBULON GA 30295

071 008

MH-56998912 (N.H.S.)

Location: 0 KINGS RD

Bill No	Due Date	Total Due
2024-250198	04/01/2024	135.93

Printed 02/14/2024

RETURN SERVICE REQUESTED

Make Check or Money Order payable to:

PIKE County Tax Commissioner
(Interest will be added monthly if not paid by due date)

J H B HOLDINGS LLC
154 CHINKAPIN CT
GRIFFIN GA 30224

This tax bill serves as your notice of assessment and appraised value. You have the right to appeal these values to the Board of Tax Assessors. An appeal must be filed within 45 days from the date of this notice. After this date the right to file an appeal is lost. For further information on filing an appeal, contact the Tax Assessor's Office at 770-567-2002. This tax form is based on the mobile home you owned last year. If you no longer own this home, please furnish us with the name of the present owner.

BURNED DOWN OVER
2 YEARS SAID HE
TOLD ASSES
2 years
ABC

Please return the top portion of your bill with your payment

Donna Chapman
PIKE COUNTY TAX COMMISSIONER
P O BOX 217
79 JACKSON STREET
ZEBULON GA 30295
piketax@pikecoga.gov
Phone: (770)567-2001 Fax: (770)567-2019

Taxpayer: J H B HOLDINGS LLC
Map Code: MH-56998912 (N.H.S.)
Description: 1974 12x60 UNKNOWN/UNKNOWN
Location: 0 KINGS RD
Bill No: 2024-250198
District: 01-UNINCORPORATED
071 008

DECAL	MH INFO			FMV	DUE DATE	SERIAL #			
0	12x60 1974 UNKNOWN - UNKNOWN			3,760	04/01/2024				
ENTITY	FMV	GROSS ASMT	EXEMPTION	TAXABLE VALUE	MILLAGE	GROSS TAX	CREDITS	NET TAX	
State	3,760	1,504	0	1,504	0.0000	0.00	0.00	0.00	
County	3,760	1,504	0	1,504	11.5980	17.44	2.94	14.50	
School M & O	3,760	1,504	0	1,504	14.0000	21.06	0.00	21.06	
School Bond	3,760	1,504	0	1,504	0.8990	1.35	0.00	1.35	
Development Authorit	3,760	1,504	0	1,504	0.2500	0.38	0.00	0.38	
TOTALS						40.23		37.29	

This reduction in your bill is the result of homeowner's tax relief enacted by the Governor and the General Assembly of the State of Georgia.

Make check payable to Pike County Tax Commissioner. If payment is made by mail, your decal will be mailed to you. When paying after the due date, please call our office for the full amount due. After the due date, a 10% penalty will be applied. Interest will be applied monthly. Title cannot be transferred without payment of current tax bill.

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This bill may be paid online at <https://pikecountyga.governmentwindow.com/tax.html>

Bill No:	2024-250198
Current Due	37.29
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payment	0.00
Back Taxes	98.64
TOTAL DUE	135.93

2/15/24
Review

2024 Property Tax Statement

Donna Chapman-piketax@pikecoga.gov

PIKE COUNTY TAX COMMISSIONER
P O BOX 217
79 JACKSON STREET
ZEBULON GA 30295

051 018

MH-719 (N.H.S.)

Location: 424 WOOD CREEK RD

Bill No	Due Date	Total Due
2024-250137	04/01/2024	273.04

Printed 02/05/2024

RETURN SERVICE REQUESTED

Make Check or Money Order payable to:

PIKE County Tax Commissioner
(Interest will be added monthly if not paid by due date)

GARRETT SUSAN TALBOT
P O BOX 406
WILLIAMSON GA 30292

This tax bill serves as your notice of assessment and appraised value. You have the right to appeal these values to the Board of Tax Assessors. An appeal must be filed within 45 days from the date of this notice. After this date the right to file an appeal is lost. For further information on filing an appeal, contact the Tax Assessor's Office at 770-567-2002. This tax form is based on the mobile home you owned last year. If you no longer own this home, please furnish us with the name of the present owner.

3 yrs ago
Mobile Home Demolish

Please return the top portion of your bill with your payment

Donna Chapman
PIKE COUNTY TAX COMMISSIONER
P O BOX 217
79 JACKSON STREET
ZEBULON GA 30295
piketax@pikecoga.gov

Phone: (770)567-2001 Fax: (770)567-2019

Taxpayer: GARRETT SUSAN TALBOT
Map Code: MH-719 (N.H.S.)
Description: 1986 24x48 PALM HARBOR/1000 SERIES
Location: 424 WOOD CREEK RD
Bill No: 2024-250137
District: 01-UNINCORPORATED
051 018

0	24x48 1986 PALM HARBOR - 1000 SERIES			12,219	04/01/2024	PH121290AB			
ENTITY		FMV	GROSS ASMT	EXEMPTION	TAXABLE VALUE	MILLAGE	GROSS TAX	CREDITS	NET TAX
State		12,219	4,888	0	4,888	0.0000	0.00	0.00	0.00
County		12,219	4,888	0	4,888	11.5980	56.69	9.58	47.11
School M & O		12,219	4,888	0	4,888	14.0000	68.43	0.00	68.43
School Bond		12,219	4,888	0	4,888	0.8990	4.39	0.00	4.39
Development Authorit		12,219	4,888	0	4,888	0.2500	1.22	0.00	1.22
TOTALS							130.73		121.15

This reduction in your bill is the result of homeowner's tax relief on the value of the property.

This reduction in your bill is the result of homeowner's tax relief enacted by the Governor and the General Assembly of the State of Georgia.

Make check payable to Pike County Tax Commissioner. If payment is made by mail, your decal will be mailed to you. When paying after the due date, please call our office for the full amount due. After the due date, a 10% penalty will be applied. Interest will be applied monthly. Title cannot be transferred without payment of current tax bill.

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This bill may be paid online at <https://pikecountyga.governmentwindow.com/tax.html>

Bill No:	2024-250137
Current Due	121.15
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payment	0.00
Back Taxes	151.89
TOTAL DUE	273.04

Trailer Gone
2-26-2024



Approval/Denial removal mobile home burned down 071-008 (JHB holdings)-Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
<input type="checkbox"/> MOBILE HOMES	Cover Memo

2024 Property Tax Statement

Donna Chapman-piketax@pikecoga.gov

PIKE COUNTY TAX COMMISSIONER
P O BOX 217
79 JACKSON STREET
ZEBULON GA 30295

071 008

MH-56998912 (N.H.S.)

Location: 0 KINGS RD

Bill No	Due Date	Total Due
2024-250198	04/01/2024	135.93

Printed 02/14/2024

RETURN SERVICE REQUESTED

Make Check or Money Order payable to:

PIKE County Tax Commissioner
(Interest will be added monthly if not paid by due date)

J H B HOLDINGS LLC
154 CHINKAPIN CT
GRIFFIN GA 30224

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BURNED DOWN OVER
2 YEARS SAID HE
TOLD ASSES
2 years
ABC

Please return the top portion of your bill with your payment

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PIKE COUNTY TAX COMMISSIONER
P O BOX 217
79 JACKSON STREET
ZEBULON GA 30295
piketax@pikecoga.gov
Phone: (770)567-2001 Fax: (770)567-2019

Taxpayer: J H B HOLDINGS LLC
Map Code: MH-56998912 (N.H.S.)
Description: 1974 12x60 UNKNOWN/UNKNOWN
Location: 0 KINGS RD
Bill No: 2024-250198
District: 01-UNINCORPORATED
071 008

DECAL	MH INFO			FMV	DUE DATE	SERIAL #		
0	12x60 1974 UNKNOWN - UNKNOWN			3,760	04/01/2024			
ENTITY	FMV	GROSS ASMT	EXEMPTION	TAXABLE VALUE	MILLAGE	GROSS TAX	CREDITS	NET TAX
State	3,760	1,504	0	1,504	0.0000	0.00	0.00	0.00
County	3,760	1,504	0	1,504	11.5980	17.44	2.94	14.50
School M & O	3,760	1,504	0	1,504	14.0000	21.06	0.00	21.06
School Bond	3,760	1,504	0	1,504	0.8990	1.35	0.00	1.35
Development Authorit	3,760	1,504	0	1,504	0.2500	0.38	0.00	0.38
TOTALS						40.23		37.29

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Bill No:	2024-250198
Current Due	37.29
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Previous Payment	0.00
Back Taxes	98.64
TOTAL DUE	135.93

2/15/24
Review

2024 Property Tax Statement

Donna Chapman-piketax@pikecoga.gov

PIKE COUNTY TAX COMMISSIONER
P O BOX 217
79 JACKSON STREET
ZEBULON GA 30295

051 018

MH-719 (N.H.S.)

Location: 424 WOOD CREEK RD

Bill No	Due Date	Total Due
2024-250137	04/01/2024	273.04

Printed 02/05/2024

RETURN SERVICE REQUESTED

Make Check or Money Order payable to:

PIKE County Tax Commissioner
(Interest will be added monthly if not paid by due date)

GARRETT SUSAN TALBOT
P O BOX 406
WILLIAMSON GA 30292

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3 yrs ago
Mobile Home Demolish

Please return the top portion of your bill with your payment

Donna Chapman
PIKE COUNTY TAX COMMISSIONER
P O BOX 217
79 JACKSON STREET
ZEBULON GA 30295
piketax@pikecoga.gov

Phone: (770)567-2001 Fax: (770)567-2019

Taxpayer: GARRETT SUSAN TALBOT
Map Code: MH-719 (N.H.S.)
Description: 1986 24x48 PALM HARBOR/1000 SERIES
Location: 424 WOOD CREEK RD
Bill No: 2024-250137
District: 01-UNINCORPORATED
051 018

0	24x48 1986 PALM HARBOR - 1000 SERIES			12,219	04/01/2024	PH121290AB			
ENTITY		FMV	GROSS ASMT	EXEMPTION	TAXABLE VALUE	MILLAGE	GROSS TAX	CREDITS	NET TAX
State		12,219	4,888	0	4,888	0.0000	0.00	0.00	0.00
County		12,219	4,888	0	4,888	11.5980	56.69	9.58	47.11
School M & O		12,219	4,888	0	4,888	14.0000	68.43	0.00	68.43
School Bond		12,219	4,888	0	4,888	0.8990	4.39	0.00	4.39
Development Authorit		12,219	4,888	0	4,888	0.2500	1.22	0.00	1.22
TOTALS							130.73		121.15

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Bill No:	2024-250137
Current Due	121.15
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Previous Payment	0.00
Back Taxes	151.89
TOTAL DUE	273.04

Trailer Gone
2-26-2024



Approval/Denial 069-030 (White) send to County Board of Commissioners

Summary:

Additional Information:



Approval/Denial of 15 BOE appeals-Staff recommends approval

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 boe	Cover Memo

BOE

TOTAL #15

LASTNAME	APPEAL_YR	PARCEL_NO	APPEAL VALUE	CHANGED VALUE	TOTAL	% IN VALUE
BREEDEN	2023	092 024 NB	\$ 277,074	\$ 232,375	\$ 44,699	19.2357181
BRINSON	2023	078 057 A	\$ 404,169	\$ 381,404	\$ 22,765	5.96873656
CAMPBELL	2023	063 049	\$ 157,629	\$ 140,302	\$ 17,327	12.3497883
DUNN	2023	049 016 H	\$ 473,076	\$ 422,093	\$ 50,983	12.0786177
GRIFFITH	2023	040 017 D	\$ 588,548	\$ 482,741	\$ 105,807	21.9179643
JOHNSON	2023	074 079	\$ 239,959	\$ 198,839	\$ 41,120	20.6800477
JONES	2023	076 044	\$ 353,700	\$ 303,098	\$ 50,602	16.6949304
MINTER	2023	060 046	\$ 554,389	\$ 526,326	\$ 28,063	5.33186656
MORRIS	2023	071 301	\$ 320,322	\$ 325,713	\$ (5,391)	-1.6551381
MOSS	2023	095 058 I	\$ 462,563	\$ 374,663	\$ 87,900	23.4610837
SHIREY	2023	030 003 MA	\$ 255,460	\$ 252,851	\$ 2,609	1.03183298
SMITH	2023	090 012 D	\$ 1,003,790	\$ 809,555	\$ 194,235	23.9928109
SMITH	2023	059 060 A	\$ 362,114	\$ 359,640	\$ 2,474	0.68791013
WALDEN	2023	064 059	\$ 794,456	\$ 733,876	\$ 60,580	8.25480054
WYNN	2023	060 046 B	\$ 298,364	\$ 284,512	\$ 13,852	4.86868744
			\$ 1,092,820.00	\$ 1,018,388.00	\$ 74,432	7.30880568



a. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision 41(s)
approval(s)-Staff recommends approval(s)

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 30 days	Cover Memo

30 Days Mail on 2/20/2024**TOTAL # 41**

LASTNAME	APPEAL	PARCEL_NO	APPEAL VALUE	CHANGED VALUE	TOTAL	% IN VALUE
ARMSTRONG	2023	050 012 F	\$910,456	\$874,458	\$35,998	4.116607087
BELL	2023	052 040	\$517,589	\$475,514	\$42,075	8.848319923
BOREN	2023	026 029 B	\$506,685	\$519,026	-\$12,341	-2.377722889
BREEDLOVE		039 011 A	\$1,145,571	\$1,082,559	\$63,012	5.820652731
COX	2023	012 006 C	\$230,059	\$203,624	\$26,435	12.98226142
DELASH	2023	061 032	\$758,297	\$732,507	\$25,790	3.520785467
DLR & W RENTALS	2023	062A 083	\$141,280	\$139,469	\$1,811	1.29849644
DLR & W RENTALS	2023	062A 081	\$131,713	\$128,253	\$3,460	2.697792644
DLR & W RENTALS	2023	062A 084	\$15,750	\$15,750	\$0	0
ESTENES	2023	063 346	\$325,200	\$316,194	\$9,006	2.84825139
FUTCH	2023	029 014 C	\$515,860	\$474,364	\$41,496	8.747712727
GREGG	2023	067B 028 D	\$139,598	\$96,520	\$43,078	44.63116453
GREGG	2023	067B 028 E	\$169,900	\$100,986	\$68,914	68.24114234
GREGG	2023	067B 028 H	\$141,739	\$89,046	\$52,693	59.17503313
GREGG	2023	067B 002	\$164,772	\$106,616	\$58,156	54.5471599
HALE	2023	067A 159	\$162,247	\$150,624	\$11,623	7.716565753
HANSEN	2023	052 045	\$603,485	\$593,635	\$9,850	1.659268743
HARDIE	2023	062 025	\$440,688	\$360,939	\$79,749	22.09486922
HUFFMAN	2023	051 016 A	\$312,274	\$272,504	\$39,770	14.59428118
KNOWLES	2023	003 117	\$579,500	\$507,330	\$72,170	14.22545483
LACKEY	2023	075 132	\$16,431	\$14,788	\$1,643	11.11035975
MAYFIELD	2023	063 341	\$289,713	\$270,610	\$19,103	7.05923654
MORDAS	2023	052 031	\$697,693	\$684,793	\$12,900	1.883780938
PHINAZEE	2023	081 032 B	\$50,667	\$48,465	\$2,202	4.543484989
PHINAZEE	2023	081 032	\$420,752	\$377,043	\$43,709	11.59257697
PITTS	2023	075 035 A	\$326,340	\$301,828	\$24,512	8.1211816
REED	2023	078 050 H	\$91,753	\$85,692	\$6,061	7.073005648
RICE	2023	025 004	\$244,111	\$216,103	\$28,008	12.96048643
ROBBINS	2023	048 030 A	\$221,524	\$191,066	\$30,458	15.94108842
SANDERS	2023	096 009	\$62,392	\$57,905	\$4,487	7.748899059
SANDERS	2023	096 008 C	\$41,700	\$37,694	\$4,006	10.6276861
SHIREY	2023	030 003 MA	\$255,460	\$252,851	\$2,609	1.031832977

SIMPSON	2023	085 038	\$519,998	\$519,998	\$0	0
SMITH	2023	075 209	\$359,509	\$344,456	\$15,053	4.370079197
STEELE	2023	082 001 E	\$678,357	\$641,118	\$37,239	5.808447119
TEEKELL	2023	056 001 C	\$684,338	\$644,912	\$39,426	6.113392215
WALKER	2023	063 327	\$523,100	\$453,800	\$69,300	15.27104451
WHITLEY	2023	037 021 D	\$278,492	\$259,590	\$18,902	7.281482338
WILLIS	2023	079 008	\$359,158	\$315,714	\$43,444	13.76055544
WINKLER	2023	081 016	\$51,663	\$47,442	\$4,221	8.897179714
YOUNG	2023	062 050 C	\$95,970	\$95,970	\$0	0
			\$ 506,791.00	\$ 459,126.00	\$ 47,665	10.38168172



b. Approval/Denial of 2023 9 Waiver(s) with Fair Market Value Revision(s)-Staff recommends approval(s).

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 waivers	Cover Memo

2/20/2024

TOTAL # 9

LAST NAME	PARCEL#
BRANHAM	059 011
HALL	063 133
JONES	057 014
MIXON	083 013
MORRIS	046 004 AG
MOSER	013 010 A
PARTIN	064 050 A
WILLOUGHBY	050 223
WILLOUGHBY	050 223 A



c. Approval/Denial of 2024 homesteads 10 S1 (regular homestead) 2 L8(over 70 non income based) and 1 L1 (65 non income base)- Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 homestead	Cover Memo

Name	Map/Parcel	Exemption
Wearherup	012-031	S1 regular homestead
Middlebrooks	086-091	S1 regular homestead
Jeffries	077-054 C	S1 regular homestead
Duffy	070-049 C	S1 regular homestead
Wilkerson	063-203	S1 regular homestead
Cook	050-012 K	S1 regular homestead
Hunter	062-041 C	S1 regular homestead
Collins	038-001 I	S1 regular homestead
Spruill	087-009	S1 regular homestead
Bridsong	067A-246	S1 regular homestead
English	091-005	L8 70 non income based
Calvert	079-048	L8 70 non income based
Moore	058-008	L1 65 non income based



d.Approval/Denial of 2024 Cuva renewals Staff recommends approval. NONE

Summary:

Additional Information:




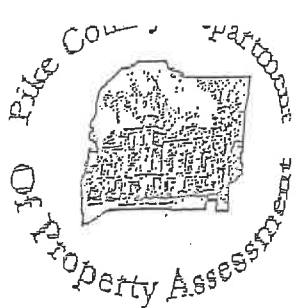
e. Approval/Denial of 2024 Cuva continuations 042-027 C (Rogers)- Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 rogers	Cover Memo



"Serving Citizens Responsibly"

PO Box 377
73 Jackson Street
Zebulon, GA 30293

Fax: 678-263-4543
Phone: 770-567-2002
ghobbs@pikecoga.com

CONSERVATION USE/PREFERENTIAL ASSESSMENT
FIELD REVIEW CHECK LIST

DATE: 1/29/2024

APPLICANT: Rogers

MAP-PARCEL#: 42/27C

PHYSICAL ADDRESS: 11471 Hwy 18

ACRES: 13.06 AC

PROPERTY ZONING: _____

CONTACT PHONE: _____

EMAIL: _____

NEW: _____ RENEWAL: _____ CONTINUATION: ☒

1 QUALIFYING USE: Forestry

(TIMBER) ORIGINAL PLAN SUBMITTED: _____ NEW PLAN SUBMITTED: _____

2 OTHER EVIDENCE: (SCH F, RECEIPTS, ETC) Inspected

3 OWNERSHIP VERIFICATION SOURCE: pub. record
(SECRETARY OF STATE, BIRTH CERT, DRIVERS LICENSE, ETC)

4 FIELD REVIEW INFORMATION: (DATE OF VISIT) 1/29
2024

5 STAFF RECOMMENDATION: APPROVED ☒ DENIED _____

6 BOA DECISION: APPROVED _____ DENIED _____ DATE _____

(If denied list specific reason: _____)

Property owner grants permission to Tax Assessor staff for on-site visit

Property owner signature _____

Date _____

Did Consent Released _____

Is a Consent Signed _____

Front Back Application Completed _____

7-11-2014

APPLICATION AND QUESTIONNAIRE FOR CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

To the Board of Tax Assessors of PIKE County: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors

ROGERS KENNETH JAMES & AMY HELEN

Owner's mailing address P O BOX 526		City, State, Zip ZEBULON, GA 30295	Number of acres included in this application. Agricultural Land: _____ Timber Land: _____ Overlaid Acres: 13.06 Common Acres: 13.06
Property location (Street, Route, Hwy, etc.) 11671 GA HWY 18		City, State, Zip of Property: ,	
District 9	Land Lot 83	Sublot & Block	Recorded Deed Book/Page 1456 307
List types of storage and processing buildings			

AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

Kenneth J. Rogers
Signature of Taxpayer or Taxpayer's Authorized Representative

11/21/2023
Date Application Filed

[Signature]
Signature of Taxpayer or Taxpayer's Authorized Representative
(Please have additional taxpayers sign on reverse side of application)

Sworn to and subscribed before me this 21st day of Nov., 2023

[Signature] Notary Public

If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.

FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:
042 027 C	01	10405	Begin: Jan 1, 2016 Ends: Dec 31, 2025
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____ Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2016 Ends: Dec 31, 2025 If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

Approved: _____ Date: _____

Board of Tax Assessors

Date

Denied: _____ Date: _____ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306.

ALL APPLICANTS, other than single titled owners, must list below each individual's name that owns a beneficial interest in the property described in this application, the percentage interest of each, the relationship of each (if the applicant is a family farm entity), and all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application only</u>	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants
Name / Relationship		County	Total Acres	% Interest / No of Acres

Check Appropriate Ownership Type:

- ☒ One or more natural or naturalized citizens.
- ☐ An estate of which the devisees or heirs are one or more natural or naturalized citizens.
- ☐ A trust of which the beneficiaries are one or more natural or naturalized citizens.
- ☐ A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. _____ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records).)
- ☐ Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- ☐ Bona fide club organized for pleasure, recreation, and other non-profitable purposes pursuant to Section 501(c)(7) of the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.

- ☐ Raising, harvesting, or storing crops % _____
- ☐ Feeding, breeding, or managing livestock or poultry % _____
- ☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % _____
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % _____ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2))
- ☒ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % _____
- ☐ Other _____

- ☐ Yes ☒ No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)
- ☒ Yes ☐ No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements.
- ☐ Yes ☒ No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.
- ☐ Yes ☒ No Are there any deed restrictions on this property? If yes, please list the restrictions.
- ☒ Yes ☐ No Does the current zoning on this property allow agricultural use? If no, please explain.
- ☐ Yes ☒ No Is there any type business operated on this property? If yes please indicate business name & type of business.

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.

• Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:

(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)

• The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of current use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-7.4(w), no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me

This ____ day of _____, _____

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

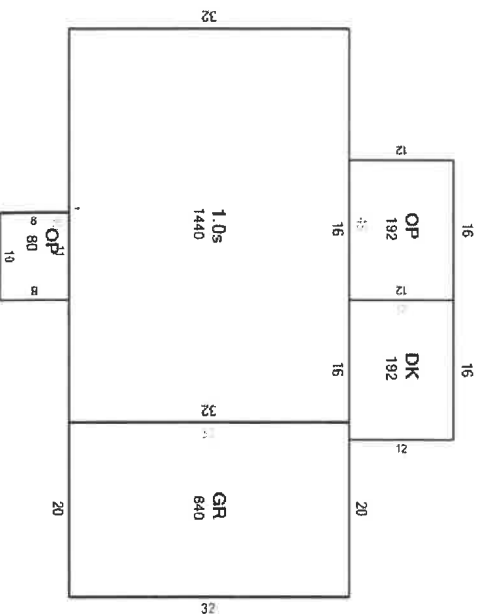
Date Filed

Date Approved

RES IMP - 042 027 C 11671 GA HWY 18									
Impr Key	14531	Roof Shape	Gable	Basement / Attic	Squarefoot	Phy Depr		0.98	
Class / Strct	A1	Floor Construction	Reinf Conc Slab	Bsrmt / Finish	0 / 0.00	Phy OVR		0.00	
Occupancy / Style	One Family	Floor Finish	Carpet/Hardwood	Attic / Finish	0 / 0.00	Func Obsol		1.00	
Rooms	0	Interior Wall	Sheetrock	Bsrmt Qual		Econ Obsol		1.00	
Bedrooms	0	Interior Ceiling	Sheetrock	Attic Qual		% Complete		1.00	
Heated Area	1,440	Heat	Central Heat/AC	Grade	1.00	Neigh Adj			
Story Height	1.0 Story	Plumbing:Std Comp	1	Year Built	2016	CD		1.00	
Foundation	Slab	Plumbing: Extra Fix	3	Eff Year Built	2017	FMV		175,224	
Exterior Wall	HARDI BOARD	Full Baths	2	Condition	Good	MAV		0	
Roofing	Metal	Half Baths	0	RCN	178,800	OVR FMV		0	
Sketch Legend		Other Features							
Code	Type	Area							
1.0s	1 Story	1,440							
OP	Open Porch	80							
OP	Open Porch	192							
GR	Garage	640							
DK	Deck	192							



ADDED 16X 12 WD..02-15-18LB
100% COMPLETE FOR 2018...RGH





b. Collier-2015 Chevy Silverado

Summary:

Additional Information:



a. Coffey-2015 Nissan versa

Summary:

Additional Information:



c. Davis-2004 Toyota Tundra

Summary:

Additional Information: