



"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
Danyael Smithey, Appraiser II
Emily Morris, Appraiser II
Dusty Williams, Appraiser II**

AGENDA ASSESSORS REGULAR MEETING - March 19, 2024 - 11:30 AM

I. Call to Order

II. Approval of Agenda

III. Invocation - Chief Appraiser Hobbs

IV. Pledge of Allegiance

V. Approval of Minutes

- Approval of March 7, 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

1. a. The Estate of Eleanor Davis Wilson
2. b. Block-2018 Chev Silverado

X. New Business

1. a. Approval/Denial of 2023 homestead exemption for Henning (046-004 JA).
2. b. Approval/Denial of Homestead exemption Craddock 039-009 D

1. Real Property

- a. a. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision (s) approval(s)-Staff recommends approval(s)NONE
- b. b. Approval/Denial of 2023 Waiver(s) 12 with Fair Market Value

Revision(s)-Staff recommends approval(s).

- c. c. Approval/Denial of 2024 Cuva renewals 32, 1 new Cuva & 3 Cuva continuations approval. Staff recommends

2. Personal Property

- a. a. Fields-2012 Kia Soul
- b. b. Herschberger-2006 F350

3. Executive Session

XI. Public Comment

XII. Board Members Report

XIII. Attorney Comments

XIV. Approval to Adjourn

(AGENDA SUBJECT TO REVISION)



Approval of March 7, 2024, Regular scheduled Minutes Summary- Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
☐ minutes	Cover Memo
☐ minutes	Cover Memo



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Pike County Board of Tax Assessors:

Lyn Smith, Chairman

M Gary Hammock, Member

Tim Ingram, Member

Christopher Tea, 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-MINUTES - March 7, 11:30am

I. Call to Order@11:30am.....11:35Am

The Pike County Board of Tax Assessors held their Regular Meeting 02-20-2024 at 11:35 a.m. at the Pike County EMA/Storage Facility located at 132 Twin Oaks Road, Williamson, Georgia-30292. Chairperson-Smith, Assessor Hammock, Assessor Ingram, Assessor Tea Chief Appraiser Greg Hobbs, County Attorney Rob Morton, County Manger Brandon Rogers County Commissioner James Jenkins, Accounts payable clerk Heather Bell, County Clerk Angela Blount, present was property owner Randy Davis, Lynn Martin, Linda Smith, Mr. & Mrs. Manley, 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 February 20, 2024, Regular scheduled Minutes Summary-Staff recommends approval. Motion/Second by Smith/Ingram to approve the agenda, motion 4-0

VI. Public Comment (with 5-minute time limit). Becky Watts had a few questions. She asked if Greg Hobbs was still taking minutes for the meetings. Greg replied yes. He is still taking the minutes with assistance from Emily Morris. Becky stated she does not like that because Greg has his hands full, and is stretched to thin. Becky wanted to ask questions about CUVA with the State laws and ordinance. Rob Morton stated that we can discuss this matter later in the meeting.

Beck asked about the training for the new board members. Greg stated that yes. The new board members will attend training within 180 days.



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VII. Invited Guest(s): (NONE)

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

IX. Old Business:

a. Approval/Denial removal of CUVA 074-037 (Wilson) per family request-Staff recommends approval. Greg explained Eleanor Wilson passed away and her property is under CUVA and when an owner passes away, the State of Georgia requires family to notify the Tax Assessors office: they have the options to removed it from CUVA or Continue it. Randy Davis divided the 10-acre tract into two 5-acre tracts. Lynn Martins is already in a 2022 CUVA, cannot add to already existing CUVA. Lynn Martin split 3 acres for a family member and wanted to combine her 2 acres to her parcel that is already under CUVA 2022. Member Ingram had a question about adding the 5 acres to the future. Greg explained how CUVA works. Randy Davis wanted to talk about these properties. Rob Morton wanted the motion addressed first.

Randy Davis stated that he gets caught up with getting approval from Planning and Zoning Department and Tax Assessor.

Lynn Martin explained that when her mom passed away how 10 acres split into 5 acres. Greg provided an explanation of how you are not able to add 2 acres with properties with existing CUVA.

Rob Morton discussed there are two different problems in discussion. Explained the law in how CUVA works.

Motion/Second by Smith/Tea to approve motion 4-0

2. Personal Property:

X. New Business:

a. Approval/Denial Exempt property questionnaire Christ Chapel (068-009Q)-Staff recommends approval. Greg explained that this a property of Christ Chapel, that they bought from Jerry Colwell and its being used for the church. **Motion/Second by Assessor Smith/Assessor Hammock to approve motion 3-0 Ingram Opposed**

Real Property:

- a. Approval/Denial of deleting 064-022 (English) and correcting acreage and mapping for 064-019B & 064-019 C-Staff recommends approval. Emily



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Morris explained why the correction needed to be made, the 2.50acr parcel needs to be deleted and map out according to the plat.

Motion/Second Assessor Smith/Assessor Tea to approve motion 4-0

- b. Approval/Denial of fixing acreage for 018-019 (Briar Patch Plantation LLC) according to plat-Staff recommends approval. Greg explains the parcel; 161.85 acres for years- New Survey was done and now 82 acres. Big difference in acreage. **Motion/Second Assessor Smith/Assessor Hammock to approve motion 4-0**
- c. Approval/Denial removal of house burned down 058-003 (Parks) -Staff recommends approval. Chairman Lynn Smith stated house burned down the first of this year; February 24, 2024. County Attorney Rob Morton advised to have a motion to refer to Board of Commissioners for removal of house in current year of 2024.

Motion/Second Assessor Smith/Assessor Tea to approve sending to the Board of Commissioners motion 4-0; Motion/Second to approve to remove for 2025 tax year 4-0

- d. Approval/Denial change 055-014 A (Harper) from Commercial to Agricultural- Staff recommends approval. Greg explained that the parcel was priced as Commercial because it was a Golf Course. We ask to change the classification from Commercial pricing to Agricultural pricing.
Motion/Second Assessor Smith/Assessor Tea to approve motion 4-0
- e. Approval/Denial removal of house for 2022 020-040 (Riggins) house on wrong parcel-Staff recommends approval. **Greg discussed this property was discussed in last meeting and needs to be removed in year 2022.**
Motion/Second Assessor Smith/Assessor Tea to approve motion 4-0
- f. Approval/Denial of CUVA 31 renewals- Staff recommends approval.
Motion/Second Assessor Smith/Assessor Hammock to approve motion 4-0
- g. Approval/Denial of CUVA 5 new-Staff recommends approval.
Motion/Second Assessor Smith/Assessor Tea to approve motion 4-0
- h. Approval/Denial of CUAV 32 continuations-Staff recommends approval.
Motion/Second Assessor Smith/Assessor Tea to approve motion 4-0



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- i. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision 19 (s) approval(s)-Staff recommends approval(s) **Motion/Second Assessor Smith/Assessor Hammock to approve motion 4-0**
- j. Approval/Denial of 2023 15 Waiver(s) with Fair Market Value Revision(s)-Staff recommends approval(s). **Motion/Second Assessor Smith/Assessor Ingram to approve motion 4-0**
- k. Approval/Denial remove CUVA 089-046 (Turner) passed away-Staff recommends approval. **Motion/Second Assessor Smith/Assessor Hammock to approve motion 4-0**
- l. Approval/Denial of homestead exemptions 25 S1 (regular homestead), 3 L8 (non-income based over 70), 1 L1 (non-income based 65), 29 (L7 income base over 70). **Motion/Second Assessor Smith/Assessor Tea to approve motion 4-0.**

2. Personal Property:

Car appeals.

- a. Block-2018 Chev Silverado. Greg noticed there was not a tag receipt with appeal forms, recommend postponing until next meeting. **Motion/Second Assessor Smith/Assessor Tea to Postpone motion 4-0**
- b. Youngblood-2014 Ford Econoline van – Greg explains owner paid \$5,000 for Econoline Van, Chairperson Smith did motion to approval of \$10,433- **Motion/Second Smith/Hammock to approve \$10,433 motion 4-0**

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 Assessor Smith/Assessor Ingram to approve motion 4-0 to exit regular session 12:06pm**
Motion/Second Assessor Smith/Assessor Hammock to approve motion 4-0 re-enter regular session 12:16pm

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

Mr. Manley commented that the property in question was to be removed from the CUVA was his aunt's that had passed away. He was asked to write a letter to



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remove the CUVA which he did, but when the land was being surveyed, the surveyor finds a letter stating that they owe an \$18,000 breach. He wanted to know if he owed it or not. Greg explained to him that he didn't owe the penalty because there was no breach, and the paper that was found was an estimate. He also explained that it was something we do in our office all the time, if someone calls and asks if I breach this property what will the penalty be, so it's not uncommon for someone to call and ask for that information and want that estimate letter.

XII. Board members report

XIII. Attorney comment None

XIV. Approval to adjourn.

After the meeting was adjourned, there were discussions about CUVA. Greg answered the questions Becky Watts had at the beginning of the meeting. Greg explained that any applicant for CUVA who may have less than ten acres of land can still apply for CUVA. It is required for them to provide additional documentation. He explained that if most of the land is wooded, we give them information to engage a forester who may draft a forestry management plan or bring in receipts from buying feed, veterinary bills, or anything to show it's being used for agricultural purposes. These are just a few examples of additional documentation.

Motion/Second Assessor Smith/Assessor Hammock to approve motion 4-0
12:22pm

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

MARCH 7, 2024

**TO THE PIKE COUNTY
BOARD OF ASSESSORS:**

**I WOULD LIKE TO
CONGRATULATE AND
THANK MR. TEA FOR HIS
WILLINGNESS TO ACCEPT
THE POSITION OF
ASSESSOR FOR ANOTHER
TERM. I LOOK FORWARD
AS I HAVE IN THE PAST TO
WORKING WITH HIM. HE
BRINGS A WEALTH OF
EXPERIENCE AND
EXPERTISE TO THE
BOARD.**

**THE CURRENT APPEAL
COUNT IS AS FOLLOWS:
THERE ARE 48 ACTIVE
APPEALS. 107 HAVE
RECEIVED 30 DAY
NOTICES. 952 HAVE BEEN
RESOLVED. 212 HAVE
BEEN WAIVED, AND 5
HAVE BEEN WITHDRAWN.**

**14 APPEALS HAVE BEEN
FORWARDED TO THE BOE.**

**THE OFFICE HAS BEEN
BUSY OVER THE PAST
DAYS. WE CONTINUE TO
RECEIVE HOMESTEAD
APPLICATIONS, AND
CONSERVATION
RENEWALS,
CONTINUATIONS, AND
NEW APPLICATIONS. THIS
TAKES A CONSIDERABLE
AMOUNT OF TIME FOR THE
STAFF TO PROCESS.**

**DUSTY AND BRIAN HAVE
BEEN BUSY WITH THE
FIELD-WORK. THEY HAVE
BOTH VISITED THE
CONSERVATION
APPLICATIONS.**

**BRIAN HAS STARTED
VISITING EACH PARCEL
IN THE CITY OF ZEBULON.**

**THE BUDGET WAS
SUBMITTED TO THE BOC**

**LAST FRIDAY ON THE 1ST.
MR. TEA HAS ASKED TO BE
A PART OF THAT MEETING.
I WILL ALSO ASK MR.
MORTON TO ATTEND THE
MEETING AS WELL. IT IS
SCHEDULED FOR THE 18TH
OF MARCH @ 1:00 P.M.**

**THE PERFORMANCE
REVIEW WILL BEGIN ON
MONDAY THE 11TH OF
MARCH. EACH BOARD
MEMBER HAS BEEN
CONTACTED AS WELL AS
PREVIOUS MEMBERS. I
LOOK FORWARD TO THE
REVIEW.**

RESPECTFULL I AM

**RGHOBBS
PIKE CO CHIEF
APPRAISER**



a. The Estate of Eleanor Davis Wilson

Summary:

Additional Information:



b. Block-2018 Chev Silverado

Summary:

Additional Information:



a. Approval/Denial of 2023 homestead exemption for Henning (046-004 JA).

Summary:

Additional Information:



b. Approval/Denial of Homestead exemption Craddock 039-009 D

Summary:

Additional Information:



a. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision (s) approval(s)-
Staff recommends approval(s)NONE

Summary:

Additional Information:



b. Approval/Denial of 2023 Waiver(s) 12 with Fair Market Value Revision(s)-Staff recommends approval(s).

Summary:

Additional Information:



c. Approval/Denial of 2024 Cuva renewals 32, 1 new Cuva & 3 Cuva continuations approval. Staff recommends

Summary:

Additional Information:



a. Fields-2012 Kia Soul

Summary:

Additional Information:



b. Herschberger-2006 F350

Summary:

Additional Information: