



"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 - April 23, 2024 - 11:00 AM

I. Call to Order

II. Approval of Agenda

III. Invocation - Chief Appraiser Hobbs

IV. Pledge of Allegiance

V. Approval of Minutes

- Approval of April 10, 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. Exempt Property questionnaire Pasty Storey 072-025

X. New Business

1. a. Remove CUVA for 2024 079-05 & 079-023B (Mckinley) -Staff recommends approval.

1. **Real Property**

- a. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision (s) approval(s)-Staff recommends approval(s) NONE
- b. Approval/Denial of 2024 Cuva renewals 35, 4 new Cuva, & 9 Cuva continuations Cuva Staff recommends approval.

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

2. Personal Property

- a. a. Helton-2014 explorer
- b. b. Williams-2019 Challenger
- c. c. Dean-2006 Town & Country

3. Executive Session

XI. Public Comment

XII. Board Members Report

XIII. Attorney Comments

XIV. Approval to Adjourn

(AGENDA SUBJECT TO REVISION)



Approval of April 10, 2024, Regular scheduled Minutes Summary- Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
☐ minutes	Cover Memo
☐ chief appraiser report	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
Parrish Swift, Member
Morton, Morton & Associates, LLC

Greg Hobbs, Chief Appraiser IV

Emily Morris, Appraiser II
Danyeal Smithey, Appraiser II
Dusty Williams, Appraiser II
Brian Jarrard, Appraiser

TAX ASSESSOR REGULAR SCHEDULED MEETING-POST AGENDA- April 10, 2024-11:00a.m.

I. Call to Order@11:00am.....11:04AM

The Pike County Board of Tax Assessors held their Regular Meeting 04-10-2024 at 11:00a.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, Appraiser Emily Morris, County Manger Brandon Rogers, and Editor of Pike County Times Online Newspaper-Becky Watts.

II. Approval of Agenda-(O.C.G.A.-50-14-1-1(e)- Staff Recommendation - Approval Motion-Chairperson Smith-Approval to Second Motion-Hammock-Motion carried 4-0.

III. Invocation.....Chief Appraiser Hobbs. Pledge of Allegiance.

V. Approval of March 19, 2024, Regular scheduled Minutes Summary- Staff Recommendation- Approval Chairperson Smith-Approval to Second Motion- Tea-Motion carried 4-0.

VI. Public Comment (with 5-minute time limit). Becky Watts – Reminded Chairman Smith to state the members name who is making the motions for the recorder.

VII. Invited Guest(s): NONE

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

IX. Old Business:

- a. Herschberger-2006 F350 Chief Hobbs asked if truck was a diesel – Morris stated that the price for gas & diesel are the same amount- Chief Hobbs explained the Fair Market Value is \$11,525 – average price paid is \$7,287 -



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Approval Motion-Chairperson Smith-Approval to Second Motion- Tea-Motion carried changed to \$7,287 4-0.

X. New Business:

a. Approval/Denial 2 non-disclosure-Staff recommends approval. Chief Hobbs explained that non-disclosure is for law enforcement not to have their information on the qPublic website - Staff Recommendation- Approval Chairperson Smith-Approval to Second Motion- Hammock Motion carried 4-0.

Chairman Smith called for Discussion of the non-disclosure – Wanted to know why they want their information not posted on qPublic – Morris explained it's for law enforcement and their family's protection.

b. Approval/Denial fix acreage 074-045 (Gowen)-Chief Hobbs explains the acreage has been incorrect and the correction needs to be made for both B & C per the plat. Gowen & Davis are relatives. Staff Recommendation Approval Motion-Swift -Approval to Second Motion- Tea-Motion carried 4-0.

c. Approval/Denial fix acreage 074-053, 074-053 F (Davis)-Saff recommends approval. Staff Recommendation Approval Motion Chairman Smith - motion to second Tea - carried 4-0.

d. Approval/Denial fix acreage according to plat 078-009 (Harkness)-Staff recommends approval. Chief Hobbs explains – Harkness passed away first of January of 2023- property on New Hope Road – survey came back different than what the county has – need to have it correct per survey- Staff Recommendation - Approval Motion-Chairperson Smith-Approval to Second Motion Tea-Motion carried 4-0.

e. Approval/Denial added homestead back for 2023 026-032 A (Lister) name removed by mistake-Staff recommends approval. Staff Recommendation - Approval Motion-Chairperson Smith-Approval to Second Motion Tea-Motion carried 4-0.

Swift asked for explanation – explained that there was a name and homestead was removed by mistake-

f. Approval/Denial of exempt questionnaire 067D-011 Staff recommends Denying - Chief Hobbs explains how owners did not own this property as of January 1, 2024 – Motion to deny -Chairperson Smith-Approval to Second Motion Swift-Motion motion passed to deny 4-0.



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g. Approval/Denial of exempt questionnaire .11 acres from 072-025 – Chief Hobbs explained that this a family cemetery - Motion to postpone verifying if it's a cemetery - Tea - Second Tea – second motion Swift – passed to postpone 4-0.

h. Approval/Denial of intent to breach 042-051- Chief Hobbs explains homeowner does not want to continue the CUVA on the property he just purchased -Need approval to send 30 Day Intent Breach - Approval Motion- Swift-Approval to Second Motion- Chairperson Smith – Motion carried 4-0.

Real Property:

- a. Approval/Denial of 2023 Appeal(s) with 18 Fair Market Value Revision (s) approval(s)-Staff recommends approval(s) Staff Recommendation - Approval Motion-Chairperson Smith-Approval to Second Motion- Tea-Motion carried 4-0.
- b. Approval/Denial of 2023 Waiver(s) 2 with Fair Market Value Revision(s)- Staff recommends approval(s). Staff Recommendation - Approval Motion-Chairperson Smith-Approval to Second Motion- Tea-Motion carried 4-0.
- c. Approval/Denial of 2024 Cuva renewals 17, & 19 Cuva continuations Cuva Staff recommends approval. Staff Recommendation - Approval Motion-Chairperson Smith-Approval to Second Motion- Hammock-Motion carried 4-0.

Personal Property:

XI. Public Comment (with 5-minute time limit). None

- d. **XII. Board members report-** Chief Hobbs explains why wanting to reschedule the next meeting date to April 23, 2024 - Approval Motion-Chairperson Smith-Approval to Second Motion- Tea-Motion passed to change meeting to April 23rd 4-0.

Assessor Ingram asked if the CUVA application that signed and was approved at the last meeting for a taxpayer with 1.68 and 1.9 acres, the question is can some use horticulture and some use feeding livestock. What is the amount of the acreage to qualify? The Chief Appraiser stated it is more than likely they own the adjoining parcel so they can attach to the use of the original covenant. This goes back to them wanting to combine them at some point in time in the record. Mr. Davis already owns property beside the 1.69 acres and wants to combine them when the covenants expire. Assessor Tea stated that parcel less



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than 10 acres can qualify for conservation use if you have to have a plan of some type, which can be horticulture, livestock, or forestry. You have a 3 acre parcel with a house on it you can get Cuva on the 1acre with a plan or if you have a 1.5 acre parcel with no improvements on it you can get CUVA with a plan activity showing you are using it for forestry or beekeeping.

XIII. Attorney comment: County Attorney Morton stated that there was an issue with a piece of property with the Tax Commissioner and the Chief Appraiser, and He is conducting a title search on the property. There was a question as to when they came into possession of the property. Chief Appraiser Hobbs provided the County Attorney documentation and is similar in dealing with CUVA is that when they put the property in covenant, and then subsequently have the property surveyed, and part of that property was originally in covenant and having to address from a legal standpoint. He gave a legal opinion at the last meeting can a property owner can add property to CUVA at any time. The question is, does a new survey automatically impute the property into the covenant, and The County Attorney's opinion is it does not. If the property owner wants to maintain the original acreage as long as it can be identified, the new survey does not automatically create an issue for CUVA, but He will look into that, and will provide prior to the next meeting. Assessor Swift asked if a property is in CUVA and purchase acreage all around the original and maintain acreage in the middle surrounded by acreage not in CUVA all around the covenant parcel. County Attorney Morton stated that was his opinion because there is nothing in the law that he seen to the contrary. The issue is when the previous, the proper term is covenanted property is then incorporated into the new survey, and now shows as a large tract. Assessor Hammock asked would it create a problem if property was left in the middle of the survey and was in the CUVA and some was out. It might create a landlocked parcel. It must be identified as to what it is. Assessor Swift stated that would be subsequently acquired. County Attorney Morton stated it depends on the original identification of the covenant property, so you go back to when the property was originally covenanted. If there was access and properly identified the fact there was a new survey and the land the property owner acquired the property should not



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in and of itself should not impact the CUVA. They have the choice to put it in the CUVA or not. To answer the question, I would have to see what the new survey looks like and see if there are any issues. Assessor Hammock asked if it was a new survey. County Attorney Rob Morton replied, "yes, it is a new survey". Assessor Hammock asked if they had identified which part was in the CUVA and which part wasn't or anything. County Attorney Rob Morton, the problem with that, if you will remember when Mr. Davis came in before us with the property owner, is exactly the same thing, per the regulations for plats there are certain requirements for building and zoning for consolidation plats and they are no longer having separate identifiable properties, it's a consolidations plat, so the fact the consolidating a property into one tract doesn't in of itself eliminate the CUVA, because the CUva hasn't been modified. Assessor Tea asked wouldn't the original CUVA be dependent on the original deed and legal description it was filed under. County Attorney Rob Morton, yes. Assessor Tea any changes made per that original portion or transfer, there are no changes to the covenanted property. The covenanted property is based on the 10 years that was done when the covenant was made. Mr. Morton stated that was his legal opinion. Assessor Hammock asked if it was illegal to create a landlocked parcel. Mr. Morton stated it was, but the problem the new survey is not landlocked, but creating access. It is a record keeping thing. Mr. Hobbs wanted clarification.

Assessor Smith asked if someone purchased property and wanted to combine the property how would that be done? Mr. Morton the law when I was researching Mr. Davis's property the law says pacifically says if you buy a property after putting it in CUVA you may add property to it for the remainder of the covenant, you are authorized to do it, lets just say 5yrs ago you put property in covenanted you bought the adjoining lot you wanted to added that lot you purchased into the covenanted for the remainder of the 5yrs you can do it. Chairman smith wasn't Elanor Wilson's property like that, wanted to add that land to hears, but she couldn't. Mr. Morton the problem with that the times periods for the covenant and I remember there was issues on when the covenant would expire and a property already in a CUVA and there were separate CUVA they wanted to combine. Chairman Smith so someone that we already approved bought land less then 10 acres and we let



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him in the conservation covenant with the understanding he was going to combine it with another. The Chief Appraiser stated at some point, the subsequently acquired parcel you can attach to the existing covenant, but it must remain a separate piece until they both expire. The County Attorney stated for CUVA purposes, not for buying the lot. The Chief Appraiser stated if someone buys a property not in covenant, we put the same date as the original covenant, so the covenants expire at the same time. It is then the parcels can be combined in the record. It is someone's preference. You do not have to combine them. If you buy two tracts and at some point want to combine them, one may have been purchased in 2023 and the other has a 2016 covenant on it all you do is write a new covenant with the 2016 year on it so when both expire you can combine them.

V. Approval to adjourn. Chairman Smith Motion to adjourn – Second Hammock motion carried 4-0. Adjourned at 11:48am

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

APRIL 10, 2024

**TO THE PIKE COUNTY BOARD
OF ASSESSORS AT THE FIRST
MEETING IN APRIL.**

**WELCOME TO THE NEWEST
MEMBER OF THE ASSESSOR
BOARD MR PARRISH SWIFT.
THANK YOU FOR YOUR
WILLINGNESS TO ACCEPT THE
POSITION OF ASSESSOR.**

**THE BOOKS HAVE CLOSED ON
THE 2024 APPRAISAL YEAR. WE
CONTINUE TO WORK TOWARDS
THE MAILING OF THE NOTICES
NOW.**

**THE OFFICE TOOK IN SEVERAL
HOMESTEADS AND**

**CONSERVATION APPLICATIONS
DURING THE PAST DAYS.**

**THE ACTIVE APPEAL COUNT IS
37. WE WILL DECIDE ON HOW
TO RESOLVE THOSE AT THE
LAST MEETING OF THE MONTH.**

**26 APPEALS HAVE BEEN SENT A
30 DAY NOTIFICATION. 1,036
APPEALS HAVE BEEN
RESOLVED, 225 APPEALS HAVE
BEEN WAIVED, 5 APPEALS HAVE
BEEN WITHDRAWN, & 8 ARE
SCHEDULED FOR THE BOARD
OF EQUALIZATION.**

**AS THE OFFICE PREPARES THE
2024 A.Y DIGEST, THIS BOARD
WILL DECIDE WHAT TO DO
WITH THE VALUES. SHOULD**

THEY BE INCREASED? SHOULD WE LEAVE THEM THE SAME? THESE ARE QUESTIONS THE BOARD WILL NEED TO ANSWER BEFORE THE NOTICES ARE MAILED. THIS DECISION MUST BE MADE AT LEAST BY THE FIRST MEETING IN MAY. I MUST INFORM THIS BOARD WHILE THERE MAY BE FEWER TRANSACTIONS, THE PRICES CONTINUE TO RISE. DURING THE PREVIOUS MONTHS, I HAVE VIEWED SEVERAL TRANSACTIONS. THE MAJORITY OF THESE SELL FOR MORE THAN THE ASSESSMENT. I WILL CONTINUE TO ASSESS THIS AS

**WE PROGRESS THROUGH THIS
MONTH.**

**THE NEXT SCHEDULED
MEETING IS FOR THE 16TH OF
APRIL. I WOULD LIKE TO
REQUEST THIS BE CHANGED
TO THE 23RD OF APRIL. THE
MONTH OF MAY SHOULD
REMAIN THE SAME.**

RESPECTGFULLY I AM,

RGHOBBS



a. Exempt Property questionnaire Pasty Storey 072-025

Summary:

Additional Information:



a. Remove CUVA for 2024 079-05 & 079-023B (Mckinley) -Staff recommends approval.

Summary:

Additional Information:



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

Summary:

Additional Information:



Approval/Denial of 2024 Cuva renewals 35, 4 new Cuva, & 9 Cuva continuations Cuva Staff recommends approval.

Summary:

Additional Information:



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

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 waivers	Cover Memo

4/23/2024

TOTAL # 9

LAST NAME	PARCEL#
BREEDEN	092 024 NB
DELASH	051 032
DLR & W RENTAL LLC	062A 085
HARKNESS	077 026
JOHNSON	074 079
MORRIS	071 301
ROUNDS	068 008 B
ROUNDS	068 008 C
WILLIS	058 014



a. Helton-2014 explorer

Summary:

Additional Information:



b. Williams-2019 Challenger

Summary:

Additional Information:



c. Dean-2006 Town & Country

Summary:

Additional Information: