



"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 - September 7, 2023 - 11:00 AM

I. Call to Order

- Call to Order@11:00a.m.....Chairperson Jessica Rowell.

II. Approval of Agenda

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

III. Invocation - Chief Appraiser Hobbs

IV. Pledge of Allegiance

V. Approval of Minutes

- Approval of August 22, 2023 Regular Re-scheduled Minutes-Summary-Staff recommends approval.

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

1. Public Comment(with 5 minute time limit).

VII. Invited Guest(s): (NONE)

VIII. Chief Appraiser Report

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

IX. Old Business

1. (NONE).

X. New Business

1. Real Property

- a. Approval/Denial of rescinding 2023 approval of CUVA-Map#38-51-

A(Leclerc) and Approval/Denial of 2022 CUVA- Map#38-51-A(Leclerc)-Staff recommends approval(s).

- b. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision(s) approval(s)-Staff recommends approval(s).
- c. Approval/Denial of 2023 Waiver(s) with Fair Market Value Revision(s)-Staff recommends approval(s).
- d. Approval/Denial of CUVA New Application(s)- in lieu of 2023 Appeal-Staff recommends approval(s).
- e. Approval/Denial of 2023 correction(s) of error(s) in fact-Staff recommends approval(s).
- f. Approve/Denial to rescind 2023 CUVA Renewal Application denial and approve 2023 CUVA Renewal Application-Map#78-1-E(Webb)-based on provision of required Documentation by Applicant-Staff recommends approval.
- g. Approval/Denial of '2021(2022, &2023) Regular Homestead Exemption(S1)- Map#88-63-A(Martinez)-per-10/27/20 recorded deed received from property owner 9/1/23-Staff recommends approval.
- h. Approve/Denial of 2023 CUVA Renewal Application-Map#71-5-A(King)- Staff recommends approval.
- i. Approval/Denial to mail 45 day NOA-Map#74-216(Jackson)-per owner's Request-stated 2023 notice notification never received at current correct mailing address-Staff recommends approval to mail 30-day 2023 Notice of Assessment.

2. Personal Property

- a. Approval/Denial of 2023 Appeal(s)-Staff recommends approval(s) of Fair Market Value Revision(s): a. Delete MCG Utilities Inc.(2023 Commercial Account#20470-Fair Market Value-\$2,374,130)-per documentation provided with 2023 Appeal-all equipment was out of Pike County as of 1/1/23.
- b. Approval/Denial of 2023 Waiver-Commercial Account#19571(MCM grading LLC)-Staff recommends approval.
- c. Approval/Denial to delete accounts for 2023-per verification from Tax Commissioner Donna Chapman and Staff-Staff recommends action(s) on account(s) as listed below: a. Delete duplicate '23 Aircraft Account#19126(McKibben/Stamley)-\$44,000-Aircraft-taxed as current Account#19640-James Stamley for '23(and '22). b. Delete '23 Commercial Account#17867-Circle R Feed & Supply-GA license dissolved 2015. c. Delete '23 Marine Account#13195-Taylor-Boat out of Pike.

3. Executive Session

- a. (NONE).

XI. Public Comment

XII. Board Members Report

XIII. Attorney Comments

XIV. Approval to Adjourn

(AGENDA SUBJECT TO REVISION)




Approval of August 22, 2023 Regular Re-scheduled Minutes-Summary- Staff recommends approval.

Summary:

Approval of August 22, 2023 Regular Re-scheduled Minutes-Summary- Staff recommends approval.

Additional Information:

ATTACHMENTS:

Description	Type
 8-22-2023 minutes	Exhibit



"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-Chairman
M Gary Hammock, Member
Lyn Smith, Member
Christopher Tea, Member
Morton, Morton & Associates, LLC*

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

TAX ASSESSOR REGULAR SCHEDULED MEETING-MINUTES-SUMMARY-AUGUST 22, 2023-11:00A.M.

I. Call to Order@11:06a.m.....Chairperson Jessica Rowell.

The Pike County Board of Tax Assessors held their Regular Meeting 8-22-23 at 11:06 a.m. at the Pike County EMA/Storage Facility located at 132 Twin Oaks Road, Williamson, Georgia-30292. Chairperson-Jessica Rowell, Assessor Hammock, Assessor Smith and Assessor Tea, were in attendance. Chief Appraiser, Greg Hobbs, Board Secretary, Melissa Connell, and Building and Zoning Director, Jeremy Gilbert were also in attendance. Today's Public present were property owner(s)-Map#053-035-H-Kristen Cudnohufsky, Map#66-45-Tim Ingram, and the Editor of Pike County Times online newspaper, Becky Watts .

II. Approval of Agenda-(O.C.G.A.-50-14-1-1(e)-based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.

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

IV. Pledge of Allegiance.

V. Approval of August 8, 2023 Regular Re-scheduled Minutes-Summary-Staff recommends approval-based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.

VI. Public Comment(with 5 minute time limit): The Editor of Pike County Times, Becky Watts acknowledged the Board-requesting they identify themselves-it had been a long time since she had attended one of our Board meetings. After introductions, the Board acknowledged all guests present. Becky Watts requested clarification of our process, and time frame for our Board to receive for review their meeting information to be addressed at their meetings. Chief Appraiser Hobbs explained that the Meeting Agenda is closed for Agenda Addition(s)/Deletion(s)at noon the Friday before the meeting to allow Staff preparation of meeting items, etc.-our goal is to have as few amended Agenda Items as possible. Staff emails the Meeting Agenda, and



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

the Draft Minutes-Summary to the Board, County Attorney, Rob Morton and his secretary, County Clerk, Angela Blount, and County Manager, Brandon Rogers for their review prior to our meeting.

VII. Invited Guest(s): (NONE).

VIII. Chief Appraiser Report, Distribution(s) of updated Budget/Discussion-Chief Appraiser Hobbs, updated everyone on the current 2023 Appeal(s) status of the 1320 original Appeal(s):

Currently 901 Active 2023 Appeal(s).

223 Mailed 30 Day NOA w/Revised Value(s).

138 Resolved 2023 Appeal(s).

14-2023 Appeal(s) Waiver(s) returned/signed.

He explained that our goal is to resolve 2023 Appeals-during a current County-wide REVAL our digest has to have less than 8% pending appeals for the Department of Revenue to accept our 2023 Digest to allow Tax Commissioner-Donna Chapman to have 2023 bills printed and begin collecting 2023 taxes.

IX. Old Business:

1. Approval of Postponed Motor Vehicle Appeal-TAVT- fee(s)Revision-based on Staff Recommendation Board consideration-Approval Motion-Assessor Hammock-Second to Motion-Assessor Tea-Motion carried 4-0 vote:

a. Ayers-2004 Ford F-150 Truck-Revised FMV-\$3,215.

X. New Business: Real Property:

*(Please see Agenda item(s) list(s)-as provided at today's meeting for Items# 1-8 /a-m .)-(**There was no pending Agenda Items for Today-Item(s)***1-***4 and ***8.)

**1. Approval/Denial of 2021 Appeal(s) with Fair Market Value Revision(s)-Staff recommends approval(s).

**2. Approval/Denial of 2021 Waiver(s) with Fair Market Value Revision(s)-Staff recommends approval(s).

**3. Approval/Denial of 2022 Appeal(s) with Fair Market Value Revision(s)-Staff recommends approval(s).

**4. Approval/Denial of 2022 Waiver(s) with Fair Market Value Revision(s)-Staff recommends approval(s).



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

-
5. Approval of (58)-2023 Appeal(s) with Fair Market Value Revision(s) approval(s)-based on Staff recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**
 6. Approval of (14)-2023 Waiver(s) with Fair Market Value Revision(s)-based on Staff recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
 7. Approval of (11)-CUVA New Application(s)- in lieu of 2023 Appeal-Based on Staff recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
 - ** 8. Approval/Denial of 2023 correction(s) of error(s) in fact-Staff recommends approval(s).
 9. Approval of (1) Non-disclosure Application-Applciant meets Qualifying Criteria-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
 10. Approval to forward Tax Refund/Relief Application Form to County Commissioners for 2023 consideration-Map#47-19(Wall)-house burned July 2023-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**
 11. Approval to postpone "Approval/Denial of 2015 CUVA Application-Map#9-1-D(Turner)-Staff recommends Board consideration and requests legal opinion"-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
 12. Approval of 2023-(S1) Regular Homestead Exemption Application-Map#86-308(Bearden)-Staff recommends approval of '23 (S1)-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea -Motion carried 4-0 vote.**

XI. Personal Property:

1. Approval/Denial of Motor Vehicle Appeal(s)-TAVT
Fee(s)Revisions-Staff Requests Board consideration(s):
 - a. Bornt-2020 CRV-Honda-NO CHANGE-Revised TAVT-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**
 - b. Days-2004 Toyota Tundra Truck-NO CHANGE-Revised TAVT-based



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

- on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
2. Approval of (2)-2023 Personal Property Waiver(s)-based on Staff Recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
 3. Approval of 2023 Personal Property Correction(s)-of error(s) in fact:
 - a. Delete 2023 Marine Account#16359(Pilkenton)-boat taxed in Morgan County for '23-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
 - b. Delete 2023 Commercial Account#18386(DCT Trucking Enterprises)-GA license dissolved 10/28/2022-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**
 4. Approval of 2023 Appeal(s)-Fair Market Revision(s)-send 30 NOA:
 - a. Revalue Boat & Motor Marine Account#19746(Williams)-\$30,000-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**
 - b. Update '23 Commercial Account#19383(Ryan & Sons Construction, Inc.)-\$251,406-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**
 - c. Jones Petroleum Company/Convenience Stores, Inc./Jones Real Estate:
 1. Delete duplicate '23 Commercial Account#20437(Jones Petroleum Company)-sent 30 day notice;taxed correctly as '23 Commercial Account#20319-No additional notice needed-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
 - d. '23 Commercial Account#20436(Jones Real Estate) listed in Pike computer-Account#90238 listed on '23 Return only-NO CHANGE-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
 - e. Commercial Account#19383(Ryan & Sons Construction, Inc.)-updated



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

account for '23-\$251,406-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**

- f. Aircraft Account#17929(Lee)-per '23 Reporting Form-no change in Aircraft Fair Market Value-\$15,900-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
- g. Commercial Account#18935(Carter 5 Property Management LLC)-per '23 Reporting Form-updated Fair Market Value-\$45,269-based on staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
- h. New Commercial Account#20277(Bonura's) added per '23 Reporting Form-Fair Market Value-\$6,435-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
- 5. Approval to delete accounts for 2023-per verification from Tax Commissioner Donna Chapman and Staff-Staff recommends action(s) on account(s) as listed below:
 - a. Delete '23 Marine Account(s)#17528-\$7000 and #17425-\$1,108(Taylor)-Spalding County Resident-based on Staff **Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammond-Motion carried 4-0 vote.**
 - b. Delete '23 Aircraft Account#19762(Sells)-\$220,800-all 4 aircraft-out of county for '23-4 new owner(s) in different GA counties-per FAA inquiry-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
 - c. Delete '23 Commercial Account#10670(CTD Interiors Inc.)-\$8,205-GA license registration dissolved 9/3/2012-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**

XII. Public Comment(with 5 minute time limit):

Pike County Times online newspaper Editor, Becky Watts requested the Board allow her to receive a copy of the Novus Agenda and Word



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

Agenda available for today's meeting-there had not been enough Agenda(s) copies to distribute to all Public present at today's meeting. The Consensus of the Board was to provide those copies for her.

XIII. Board Members Report:

Assessor Tea inquired the timeframe/process for the 2023 Wingap information to be listed on our website-that currently has 2022 Tax Digest info listed. Chief Appraiser Hobbs stated he would make that phone call after the meeting to make the 2023 info available.

XIV. Attorney Comments: (NONE).

**XV. Approval to Adjourn@11:33a.m. -Approval Motion-
Chairperson Rowell-Second to Motion/Assessor Hammock-
Motion carried 4-0 vote.**

****Please see Attachment pages following today's Minutes-Summary pages for additional information on meeting items.****

Date _____ Chairperson _____ OR

Vice-Chairman _____ Secretary _____.



Approval/Denial of rescinding 2023 approval of CUVA-Map#38-51- A(Leclerc) and Approval/Denial of 2022 CUVA- Map#38-51- A(Leclerc)-Staff recommends approval(s).

Summary:

Approval/Denial of rescinding 2023 approval of CUVA-Map#38-51- A(Leclerc) and Approval/Denial of 2022 CUVA- Map#38-51- A(Leclerc)-Staff recommends approval(s).

Additional Information:

ATTACHMENTS:

Description	Type
 Leclerc	Exhibit

FILED IN RECORDS/CLERK
SUPERIOR COURT
PIKE COUNTY, GA
2023 MAY 8 AM 11:48

2023 MAY -8 AM 11:48
BY: *[Signature]*
PAM THOMPSON, CLERK

DOC# 001158
RECORDED IN OFFICE
5/8/2023 01:55 PM
BK:1445 PG:147-148
PAM THOMPSON
CLERK OF SUPERIOR
COURT
PIKE COUNTY

PT283A Rev. 2/15

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

LECLERC MONIQUE

Owner's mailing address PO BOX 287		City, State, Zip WILLIAMSON, GA 30292	Number of acres included in this application. Agricultural Land: _____ Timber Land: _____
Property location (Street, Route, Hwy, etc.) 0 WOOD CREEK RD		City, State, Zip of Property: ,	Covenant Acres 34.23 Total Acres 34.23
District 1	Land Lot 187	Sublot & Block	Recorded Deed Book/Page
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 paying 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.

Signature of Taxpayer or Taxpayer's Authorized Representative

Date Application Filed

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 9th day of

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 038 051 A	TAX DISTRICT 01	TAXPAYER ACCOUNT NUMBER 10812	YEAR COVENANT: Begin: Jan 1, 2022 Ends: Dec 31, 2031
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, _____ Ends: Dec 31, _____ 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. **BK=1445 PG=148**
- ☐ 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 nonprofitable 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



Approval/Denial of '2021(2022, &2023) Regular Homestead Exemption(S1)- Map#88-63-A(Martinez)-per-10/27/20 recorded deed received from property owner 9/1/23-Staff recommends approval.

Summary:

Approval/Denial of '2021(2022, &2023) Regular Homestead Exemption(S1)- Map#88-63-A(Martinez)-per-10/27/20 recorded deed received from property owner 9/1/23-Staff recommends approval.

Additional Information:

ATTACHMENTS:

Description	Type
📎 martinez	Exhibit

APPLICATION FOR HOMESTEAD EXEMPTION

Homestead Year: 2021

The homestead exemptions provided for in this Application form are those authorized by Georgia law. Counties are authorized to provide for local homestead exemptions that may vary from the ones shown on this application. Applicants seeking a homestead exemption should contact the local Tax Commissioner or Tax Receiver for additional information. If this application is denied, an appeal may be filed in accordance with O.C.G.A. Section 48-5-311.

SECTION A

APPLICANT INFORMATION

List below the address of any other property where you or your spouse have applied for and been granted a homestead exemption of the current year.

Are you and your spouse a Georgia resident, US citizen or alien with legal authorization from the US Immigration and Naturalization Service?

If you are a non-citizen with legal authorization from the US Immigration and Naturalization Service, please provide your Legal Alien Registration #

☒ YES ☐ NO

Applicant Name MARTINEZ OSMAN

Street Address 6184 NEW HOPE RD

City State Zip MILLNER, GA 30257

Social Security No ***-**-****

Year of Birth

County where registered to vote: () -

County where car is registered:

If you answer Yes to Question #1, please follow the instructions to determine if you qualify for an increased homestead amount. Please see Tax Commissioner or Receiver for additional information and qualifications requirements.

☐ YES 1. Were you or your spouse age 62 or older as of Jan 1 of the year of this application? Go to Sections C1 and/or C2 on the back of this application to determine whether you meet certain gross and/or net income requirements.

☐ YES 2. Is the applicant or spouse a 100% disabled veteran or is the applicant the unmarried surviving spouse of a 100% disabled veteran?

☐ YES 3. Are you the unmarried surviving spouse of a US service member killed in action?

☐ YES 4. Are you the unmarried surviving spouse of a firefighter or peace officer killed in the line of duty?

SECTION B

PROPERTY INFORMATION

Location of Property (Street Address): 6184 NEW HOPE RD

Date Property Purchased: 10/26/2020

Purchased Price 355,000

Kind of Title Held

From Whom Purchased: RUSH CHARLES S SR

Amount of Lien:

To Whom is Lien Due:

Is any part of the property used for business purposes? ☐ YES ☐ NO

If yes, what kind of business & how much of the property is used?

AFFIDAVIT OF APPLICANT

I, the undersigned, do solemnly swear that the above settlements made in support of this application are true and correct, that I am the bona fide owner of the property described in this application, that I actually occupied same on January 1 of the year for which application is made, that I am an eligible applicant for the homestead exemption applied for, qualifying or meeting the definition of the word "applicant" as defined in O.C.G.A. Section 48-5-40 and that no transaction has been made in collusion with another for the purpose of obtaining a homestead exemption contrary to law. Sworn to and subscribed to before me, this 25 day of March, 2025. Applicant Signature: [Signature]

Tax Commissioner or Receiver

THIS SECTION TAX ASSESSOR USE ONLY:

☐ APPROVED ☐ DENIED

Board of Tax Assessors

Date

STATE TAX >>

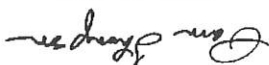
COUNTY TAX >>

SCHOOL TAX >>

TAX ASSESSORS

SEP 03

FILED IN OFFICE
CLERK OF COURT
10/27/2020 12:07 PM
PAM THOMPSON, CLERK
SUPERIOR COURT
PIKE COUNTY, GA



REAL ESTATE
TRANSFER TAX
PAID: \$355.00

Return to:
Law Office of Kevin R. Hurt
570 Thomaston Street
Zebulon, Georgia 30295

EXECUTOR'S DEED UNDER POWER

State of Georgia
Pike County:

THIS INDENTURE, made this 26th day of October, 2020, between

Charles Stevenson Rush, Jr., as Executor of the Estate of Charles Stevenson
Rush, Sr., deceased,

of Upson County, Georgia, party of the first part, known as "Grantor" and

Osman Martinez,

of Butts County, Georgia, party of the second part, known as "Grantee."

WITNESSETH:

Grantor, for and in consideration of TEN DOLLARS (\$10.00) AND OTHER
GOOD AND VALUABLE CONSIDERATION does hereby grant, bargain, sell, and
convey unto said Grantee, his heirs, executors and assigns, the following described real
estate:

All that tract or parcel of land containing 2.00 acres, more or less, lying and
being in Land Lot 163 of the 2nd Land District of Pike County, Georgia, and
being more particularly shown and designated as TRACT 2 - 2.00 ACRES
according to that certain plat of survey entitled "Survey for Charles S. Rush,
Sr.", dated April 13, 2001, prepared by Mark D. Pressley Georgia Registered
Professional Land Surveyor #2777, a copy of which said plat is recorded in Plat
Book 18, Page 127, clerk's Office, Superior Court, Pike County, Georgia, and
which said plat, together with the metes, bounds, courses and distances as
shown thereon with respect to the said 2.00 acres, is by this reference
incorporated herein in aid of this description as fully as if copied at length
herein.



Approval/Denial to mail 45 day NOA-Map#74-216(Jackson)-per owner's Request-stated 2023 notice notification never received at current correct mailing address-Staff recommends approval to mail 30-day 2023 Notice of Assessment.

Summary:

Approval/Denial to mail 45 day NOA-Map#74-216(Jackson)-per owner's Request-stated 2023 notice notification never received at current correct mailing address-Staff recommends approval to mail 30-day 2023 Notice of Assessment.

Additional Information:

ATTACHMENTS:

Description	Type
📎 jackson	Exhibit

PIKE County Board of Assessors
P O BOX 377
73 JACKSON STREET
ZEBULON GA 30295
(770)567-2002

Official Tax Matter - 2023 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date: 9/7/2023

Last date to file a written appeal: 10/22/2023

***** THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT *****

County property records are available online at:
www.qpublic.schneidercorp.com/ga/pike

JACKSON TOMMY L & LISA A
312 HERITAGE LAKE DR

GRIFFIN GA 30224

The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in BOX 'B' of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at P O BOX 377 73 JACKSON STREET ZEBULON, GA 30295 and which may be contacted by telephone at: (770) 567-2002. **Your staff contacts are GREG HOBBS and OFFICE STAFF.**

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number		Property ID Number		Acreage	Tax Dist	Covenant Year	Homestead
7740		074 216		2.96	01		Yes-S1
Property Description							
Property Address		312 HERITAGE LAKE DR					
B		Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value		Current Year Other Value	
	100% <u>Appraised Value</u>	0	52,500	688,640		0	
	40% <u>Assessed Value</u>	0	21,000	275,456		0	
	Reasons for Assessment Notice						
REVALUATION; New Residential Improvement added.;							
The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.							
C	Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable		Millage	Estimated Tax
	County	0	2,000	273,456		11.986000	3,277.64
	School M & O	0	2,000	273,456		15.740000	4,304.20
	School Bond	0	0	275,456		1.292000	355.89
	Total Estimated Tax					\$7937.73	

Personal Property

APPEAL WAIVER AND RELEASE

Control # _____
 Date: August 8, 2023 PIN _____
 Acct # 19571

Owner: MCM GRADING LLC Address P.O. BOX 263
 C/O JASON MASK
 BROOKS, GA 30205

I the undersigned after consulting with all parties do hereby cease and waive any appeal filed with the PIKE County Board of Tax Assessors for tax year 2023 and do not wish to pursue any further action for this year.

Signed: [Signature]
 (Taxpayer or Taxpayer's Agent)

Date: Aug 10 23

Both parties (County and taxpayer) agree that:

• the fair market value to be		** 1,984,061
• the property to be:	<input type="checkbox"/> taxable	<input type="checkbox"/> not taxable
• the property to be assessed:	<input type="checkbox"/> uniform	<input type="checkbox"/> not uniform
• the property for homestead exemption sought:	<input type="checkbox"/> qualifies	<input type="checkbox"/> does not qualify
• the property for special assessment sought:	<input type="checkbox"/> qualifies	<input type="checkbox"/> does not qualify
• a breach of covenant:	<input type="checkbox"/> has occurred	<input type="checkbox"/> has not occurred
• action on Submitted Appraisal:	<input type="checkbox"/> accepted	<input type="checkbox"/> rejected

Does this agreement constitute a 299(c) event? _____ If Yes, for tax years _____, _____, & _____.

** Value Information

Original FMV

2,447,238

Adjustment

Approved by Chief Appraiser:

Signed: _____
 (Chief Appraiser)

Date: _____

Approved by board of tax assessors:

Signed: _____
 (Chairman)

Date: _____

Copy to be mailed to property owner, original to be filed in the appeal file.

Date Mailed to Property Owner: _____

Via: ☐ Mail, ☐ Hand Delivery, ☐ Electronic