



"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 - January 4, 2024 - 11:00 AM

I. Call to Order

II. Approval of Agenda

- Election of Chairman
- Election of Vice Chairman
- Election of board Secretary

III. Invocation - Chief Appraiser Hobbs

IV. Pledge of Allegiance

V. Approval of Minutes

- Approval of December 19, 2023, Regular scheduled Minutes Summary-Staff recommends approval.

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

VII. Invited Guests

1. property owner Kenneth Green

VIII. Chief Appraiser Report

IX. Old Business

1. a. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision(s) 059-060A Smith Lyn and Linda C-approval(s)-Staff recommends approval(s).
2. b. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision(s) 31 approval(s)-Staff recommends approval(s)

X. New Business

1. Real Property

- a.** Approval/Denial of 2023 Waiver(s) 12 with Fair Market Value Revision(s)-Staff recommends approval(s).
- b.** Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision(s) 20 approval(s)-Staff recommends approval(s)
- c.** Approval/Denial of 2023 CUVA in lieu of an appeal 055-016 (Jones), 060-054A (Simpson), and 076-083B (Porter)-Staff recommends approval.

2. Personal Property

- a.** a. Approval/Denial of remove account #20120 (Servemed inc pharmacy inc) duplicate account-Staff recommends approval.

3. Executive Session

XI. Public Comment

XII. Board Members Report

XIII. Attorney Comments

XIV. Approval to Adjourn

(AGENDA SUBJECT TO REVISION)



Election of Chairman

Summary:

Additional Information:



Election of Vice Chairman

Summary:

Additional Information:



Election of board Secretary

Summary:

Additional Information:



Approval of December 19, 2023, Regular scheduled Minutes Summary- Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 DECEMBER AGENDA 12-19-2023	Cover Memo



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

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

Greg Hobbs, Chief Appraiser IV
Danyeal Smithey, Appraiser II
Emily Morris, Appraiser II
Dusty Williams, Appraiser II

TAX ASSESSOR REGULAR SCHEDULED MEETING-AGENDA-December 19, 2023-11:00A.M.

I. Call to [Order@11:03a.m.....](#) Chairman Smith

The Pike County Board of Tax Assessors held their Regular Meeting 12-5-23 at 11:06 a.m. at the Pike County EMA/Storage Facility located at 132 Twin Oaks Road, Williamson, Georgia-30292. Chairperson-Smith, Vice Chairman-Hammock, Assessor Cudnohufsky, Assessor Ingram, County Attorney, Rob Morton, Chief Appraiser, Greg Hobbs, Acting Board Secretary, Emily Morris, County Manager Brandon Rogers and County Commissioner Jenkins Public present was property owner and Editor of Pike County Times Online Newspaper-Becky Watts.

II. 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 December 5, 2023, Regular scheduled Minutes Summary-Staff recommends approval. Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.

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

County Manger Brandon Rogers talked with the board about suggesting having County Commissioner Chairman Bier Johnson to attend meeting to help them show how meetings are supposed to be done. It was a suggestion, and he can contact Chairman Johnson if the board would like that to be done.

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

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

IX. Old Business:

a. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision(s)059-060A Smith Lyn and Linda C-approval(s)-Staff recommends approval(s).



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

Approval motion-Vice Chairman Smith Second to Approval Motion-Motion-no action 2-0-vote. Assessor Cudnohufsky abstaining.

b. Approval/Denial of 2023 Waiver(s) 13 with Fair Market Value Revision(s)-Staff recommends approval(s).

Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote. Provide waiver information with redacted information Approval motion-Assessor Cudnohufsky Second to Approval Motion-Chairman Smith-Motion carried-4-0-vote.

c. Approval/Denial of CUVA CORRECTION Application CORLEY 092- 026C (s)- LEFT OFF BY ERROR FOR 2023 - Staff recommends approval(s). **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**

d. Approval/Denial of CORRECTION ON CADENHEAD 078-001 AA & HAMMONS 078 001 AB - HOUSE ON WRONG PARCEL (s)-Staff recommends Approval(s). **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**

e. Approval/Denial of CORRECTION ON BROOME 052-041 AO-80% COMPLETE FOR 2023 – Staff recommends approval. **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**

f. Approval/Denial of CORRECTION ON PERKINS 068-031 A & 068-031 – HOUSE ON WRONG PARCEL. Staff recommends approval. **Postpone motion-Assessor Cudnohufsky Second to Approval Motion-Chairman Smith-Motion carried-4-0-vote.**

g. Approval/Denial of CORRECTION OF HOMESTEAD HAYES 039 -038- . Staff recommends approval. **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-3-0-vote. Assessor Cudnohufsky abstaining.**

h. Approval/Denial of 2024 meeting schedule-staff recommends approval. **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote. Voted to have one meeting a month in the evening Approval Motion-Assessor Cudnohufsky motion died lack of second.**

2. Personal Property:



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

a. Approval/Denial BRIAN BUSSELL – 2016 CHEVROLET, EXPRESS VAN 2500- Staff recommends approval. **\$16,500 Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**

b. Approval Denial-WANDA OGLETREE- 2007 CADILLAC ESCALADE- Staff recommends approval. **\$5190 Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**

c. Approval/Denial -KAJZAH CAIN – 2013 TOYOTA CAMRY LE-Staff recommends approval. **No change Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**

d. Approval/Denial- DARREN BLOHM – 2010 MINI COOPER – Staff recommends approval. **No Change Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**

X. New Business:

a. Approval/Denial 2024 Mobile Home Digest. Staff recommends approval. **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-3-0-vote. Assessor Cudnohufsky abstaining.**

b. Approval/ Denial non-disclosure agreement. Staff recommends approval. **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-3-0-vote. Assessor Ingram abstaining.**

Real Property:

a. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision(s) 31 approval(s)-Staff recommends approval(s). **Approval motion no action-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-2-0-vote. Assessor Cudnohufsky & Assessor Ingram abstaining.**

b. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision(s) over the 30% 3 approval(s)-Staff recommends approval(s). **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-3-0-vote. Assessor Cudnohufsky abstaining.**

c. Approval/Denial of 2023 Waiver(s) 26 with Fair Market Value Revision(s)-Staff recommends approval(s). **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

d. Approval/Denial of Correction for 077-017 Lynch, buildings were on the wrong parcel after split. Staff recommends approval. **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**

e. Approval of Department of Revenue 2024 Disabled veterans homestead exemption amount-\$117,014. Based on staff recommendations. **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**

f. Approval of Department of Revenue 2024 social security maximum for homestead exemption amount-\$91,728. Based on staff recommendations. **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**

e. Approval Denial error of correction 060-054 A (Simpson)/(Lane) incorrect name-Staff recommends approval. **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**

2. Personal Property:

a. Approval/Denial of account # 19129 (Harper) remove aircraft, no longer owns. Staff recommends approval. **Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote.**

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.

Enter Executive Session Approval motion-Chairman Smith Second to Approval Motion-Assessor Cudnohufsky Motion carried-4-0-vote. 11:43.

Exit Executive Session Approval motion-Chairman Smith Second to Approval Motion-Assessor Cudnohufsky Motion carried-4-0-vote. 12:21

County Attorney Rob Morton suggested to the board that they make a motion to advertise in the paper two open spots in the assessor's office with the candidates to have at least a appraiser 1 qualifications. **Approval motion-Vice Chairman Hammock Second to Approval Motion-Chairman Smith Motion carried-4-0-vote.**



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

XI. Public Comment (with 5-minute time limit). County Manager Brandon Rogers mentioned there are two applicantes for the board of assessors, they were not able to make it to the last commissioners meeting that's why they were not appointed to the board and hopefully they can appoint them at the next meeting in the new year. County Manager Brandon Rogers also stated that maybe Chief appraiser Greg Hobbs can hopefully get them in class in January. Becky Watts thanked the office for sharing the information online and getting everything out there for everyone to see, it's been helpful.

XII. Board members report

XIII. Attorney comment

XIV. Approval to adjourn. Approval motion-Chairman Smith Second to Approval Motion-Vice Chairman Hammock-Motion carried-4-0-vote. 12:26

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



property owner Kenneth Green

Summary:

Additional Information:



a. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision(s) 059-060A
Smith Lyn and Linda C-approval(s)-Staff recommends approval(s).

Summary:

Additional Information:



b. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision(s) 31
approval(s)-Staff recommends approval(s)

Summary:

Additional Information:



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

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
 WAIVERS	Cover Memo

1/4/2024

TOTAL # 12

LAST NAME	PARCEL#
BRIDGES	008 006
BROOME	052 041 AO
HAYES	055 010
MARRIOTT	042 046
NEIL	086 133
RAINWATER	050 004 A
RAINWATER	050 004 B
ROUNDS	068 008 A
ROUNDS	068 008
SHABANI	055 010 A
SMITH	051 020 J
WOODS	086 105 I



Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision(s) 20 approval(s)-
Staff recommends approval(s)

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
<input type="checkbox"/> 30 DAY MAILED	Cover Memo

30 Days Mail on 1/04/2024

TOTAL # 17

LASTNAME	APPEAL_YR	PARCEL_NO	APPEAL VALUE	CHANGED VALUE	TOTAL	% IN VALUE
BECKMAN	2023	081 027 D	\$ 846,802	\$ 784,824	\$ 61,978	7.897057
BENTLEY	2023	036 036	\$ 436,898	\$ 355,423	\$ 81,475	22.92339
BLESSITT	2023	034 061	\$ 324,680	\$ 296,936	\$ 27,744	9.343428
BROWNLEE	2023	074 109	\$ 150,963	\$ 139,019	\$ 11,944	8.591631
BROWNLEE	2023	074 110	\$ 78,689	\$ 107,166	\$ (28,477)	-26.5728
CARLISLE	2023	086 105 M	\$ 464,984	\$ 427,500	\$ 37,484	8.768187
DAILEY	2023	025 003 JA	\$ 406,539	\$ 389,985	\$ 16,554	4.244779
EDWIN	2023	074 030	\$ 218,976	\$ 209,449	\$ 9,527	4.548601
GRAPEFRUIT LLC	2023	071 036	\$ 244,985	\$ 191,070	\$ 53,915	28.21741
GRAU	2023	029 018 AB	\$ 883,588	\$ 819,074	\$ 64,514	7.876456
JEFFERY	2023	039 015 A	\$ 564,087	\$ 510,741	\$ 53,346	10.44482
MCNAIR	2023	048 030	\$ 274,077	\$ 253,146	\$ 20,931	8.268351
PETERS	2023	083 013 A	\$ 499,245	\$ 450,267	\$ 48,978	10.87755
REID	2023	091 014 A	\$ 238,714	\$ 231,914	\$ 6,800	2.932121
ROGERS	2023	021 001 JA	\$ 222,965	\$ 207,973	\$ 14,992	7.208628
SHERWOOD	2023	062 041 D	\$ 227,221	\$ 175,775	\$ 51,446	29.2681
WATKINS	2023	060 009	\$ 371,001	\$ 348,855	\$ 22,146	6.348196
			\$ 598,222.00	\$ 524,630.00	\$ 73,592	14.02741



Approval/Denial of 2023 CUVA in lieu of an appeal 055-016 (Jones), 060-054A (Simpson), and 076-083B (Porter)-Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
CUVA	Cover Memo

30 DAYS	CUVA IN LIEU OF APPEAL		TOTAL #3					
LASTNAME	APPEAL_YR	PARCEL_NO	APPEAL VALUE	CHANGED VAL	TOTAL	% IN VALUE		
JONES	2023	055 016	\$ 1,412,013	\$ 1,296,161	\$ 115,852	8.938087		CUVA IN LIEU OF APPEAL
PORTER	2023	076 083 B	\$ 53,651	\$ 53,651	\$ -	0		CUVA IN LIEU OF APPEAL
SIMPSON	2023	060 054 A	\$ 93,877	\$ 94,710	\$ (833)	-0.87953		CUVA IN LIEU OF APPEAL



a. Approval/Denial of remove account #20120 (Servemed inc pharmacy inc) duplicate account-Staff recommends approval.

Summary:

Additional Information: