



"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 - May 21, 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 May 7th, 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. a. Remove Cuva for 2024 026-031(Helen Vocille Johnson)-Staff recommends approval.
2. b. Tax Refund/Relief Application
3. c. Approval of Breach for 078-009A (Harkness)
4. d. Approval of 2024 Freeport Exemptions
5. e. Approval of mailing of 2024 notices

1. Real Property

- a. Homestead exemptions: 59 L1 non-income based-staff recommends

approval

- b. Approval/Denial of 2023 Appeal(s) 8 with Fair Market Value Revision (s) approval(s)-Staff recommends approval(s)
- c. Homestead exemptions 69 L8 over 70 non-income based-staff recommends approval
- d. Approval/Denial of 2024 Cuva & FLPA: 1 FLAP
- e. Homestead exemptions: 67 S1 regular homestead -staff recommends approval
- f. Homestead exemptions: 1 L7 over 70 income-based-staff recommends approval

2. Personal Property

- a. a. Burden-2012 Honda Civic LX
- b. b. Branton-2016 Toyota Tundra SRJ
- c. c. Arnold-2014 Ford F150

3. Executive Session

XI. Public Comment

XII. Board Members Report

XIII. Attorney Comments

XIV. Approval to Adjourn

(AGENDA SUBJECT TO REVISION)



Approval of May 7th, 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-AGENDA- May 7th, 2024-11:00am

- I. Call to [Order@11:04am.....11:04](#)**
- II. Approval of Agenda-(O.C.G.A.-50-14-1-1(e)-Staff recommends approval. **Motion/Second Tea/Swift motion passed 4-0****
- III. Invocation.....Chief Appraiser Hobbs.**

IV. Pledge of Allegiance.

V. Approval of April 23rd, 2024, Regular scheduled Minutes Summary-Staff recommends approval. **Motion/Second Tea/Swift motion passed 4-0**

Member Swift wanted to have clarification on the \$400,000 mentioned in the budget. He wanted to know if it was in this year's budget or next year's budget? Chief Hobbs stated it would be in next year's budget. Member Swift also wanted to have clarification on the fact it was up to the commissioners for the walk around for next year's budget. Chief Hobbs stated when the decision is made, he can't speak for that, the \$400,000 is in the budget, it was asked for 2024-2025 if it is approved. Member Swift asked if they approve the \$400,000 that means the commissioners want the complete walk around done. Chief Hobbs knows in the last commissioners meeting one of the commissioners wanted to wait until the review from the state comes back before making that decision. Member Swift asked if the report from the state only came to the commissioners, and if there was a deadline, and if there was correspondence with the county manager on the state report. Chief Hobbs stated he is unsure as to the state's deadline to have the report back. There has been no correspondence with the county manager about the performance review. When the report does come, the commissioners will get a copy, as will the Board of Assessor's, and the Tax commissioner should also get a copy. Member Tea asked if the Board of Assessors are getting a copy, his thought



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was it only went to the commissioners. Member Swift questioned why the commissioners would only get a copy. Chief Hobbs stated the commissioners requested it and since he has never been through anything like this, so He is unable to say exactly how everything is going to work out.

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

VII. Invited Guest(s): NONE

VIII. Chief Appraiser Report, Distribution(s) of updated Budget/Discussion. See attached. Swift asked when was the run on the market this year or last year? Chief Hobbs stated it really started the last couple of years, it never stopped it has kept continuing to rise since 2020. There are fewer transactions now, but properties are selling at a higher price. Swift asked are you able to history this much unrealistic valuations. Chief Hobbs, yes you can, but until the department of audits and accounts sends their sales report, we can't remove the unqualified sales. It will most likely be sometime in June or July. By then the notices will have been sent, so at the next Assessor meeting the board will have to decide on whether to leave the base price cost per square foot at \$91 or do we increase it. Swift stated it needs to go to \$110. Chief Hobbs stated maybe \$112, however when you do that it will make the appeal count go up, and that's not what we want. Member Tea asked if the state approved to remove the old millage rate calculations from the notices. Chief Hobbs doesn't believe they did, he knows it was in the works they wanted to eliminate the estimated tax due to the fact you have a new value with previous years millage rate. That's what makes the appeal count go up because people are saying their taxes are too high. The appeal count makes the workload increase 2 or 3 times what it should be. Appraisers must be taken from the field and redirected to work appeals because they must be inspected. The goal is to not have a low sales ratio like 2022. Swift asked what the difference is between \$91.00 per square foot and \$112.00 square foot? This will increase the value of all residential properties. Swift stated taxes would be going up? Not necessarily, and not supposed to if the millage is adjusted. Assessor Hammock the amount of money spent by the commissioners and the school board and has nothing to do with the assessments. The assessment is what your part is. The Board of Assessors is responsible for your taxes. They are responsible for the valuation of property only. Tea stated We are determining everyone's portion of the budget, if the budget goes up then taxes go up. If the budget stays the same the taxes should remain relatively the same. That is



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not what happened last year because the Board of Education millage rate was not lowered to the roll back rate. Swift stated taxes cannot always stay low. Hobbs and Tea stated not in the current growing environment of Pike County. People are wanting services. Mr. Swift also wanted an example of personal property. Hobbs stated AT&T, Big Chic, and gas stations to name a few. The discussions continued to include dogs, cattle, and other items. The main point is to tax all property and exempt what will qualify.

IX. Old Business:

X. New Business:

- a. Remove CUVA for 2024 - 078-009 (Harkness) -Staff recommends approval.

Motion/Second Tea/Swift motion passed 4-0

- b. Tax refund/Relief application 2654 New Hope RD. (Harkness)

Motion/Second Tea/Ingram motion passed to forward to county commissioners 4-0

Real Property:

- a. Approval/Denial of 2023 Appeal(s) 10 with Fair Market Value Revision (s) approval(s)-Staff recommends approval(s) **Motion/Second Swift/Tea motion passed 4-0** member Ingram asked if the McLeroy on it. Chief Hobbs, yes. Member Tea asked if anything outstanding about them. Chief Hobbs stated the only thing was one of the last buildings constructed wasn't 100% complete for 2023 so we had it at 50%. In an attempt to settle the appeal, we estimated the percentage complete at 40% complete instead of 50% for the 2023 year. Member Swift asked for the fair market value of the property. Chief Hobbs stated \$4,726,712. Mr. Tea asked about the square footage. Mr. Swift asked if the fair market value was what the property would sell it for. Chief Hobbs replied yes. Mr. Tea stated the assessment is just under 65.00 per square foot. Mr. Swift wanted the total square footage to be multiplied by 175.00 per square foot. The price is 12,795,000. Mr. Swift believes that is more accurate than what it is currently being assessed for. Hobbs stated the price for the year is based on the current schedules, because the update was limited in scope. There is very little data available to extract out of the market. The discussions revolved around previous years and how properties are being appraiser for tax purposes, and for other purposes and the difference in the two. Hobbs stated that it would be part of



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the complete walkaround. The last time the properties were assessed or revalued was in 2021. There is a limited amount of data to draw from. The assessor must be able to defend the value from the current schedules. If they appeal at 5 million what would happen at 12 million. There is not another building like that in Pike County. You pretty much would have to come up with your own data. There are ways to value the property. You may have to go outside the county such as Spalding, Coweta, and Fayette. You would develop an adjustment for the type of property. What would the tax dollars be on the 4.7 million as opposed to the 12 mil. The amount is 46 thousand and 119 thousand for the 12 million. They do have the nicest building in the county. The problem is not raising the value it is defending the value. Where does the appeal process go, asked Mr. Swift. It goes to Superior Court. The documentation must be established. You cannot just target 1 particular property. That is why it is important to complete a walkaround and be unbiased. Take it out of our hands, people don't want the money spent, but that is what is necessary.

- b. Approval/Denial of 2023 Waiver(s) with Fair Market Value Revision(s)- Staff recommends approval(s). **NONE**
- c. Approval/Denial of 2024 Cuva & FLPA:

20 CUVA renewals, 5 Cuva continuations, & 7 FLPA renewals-Staff recommends approval: **Motion/Second Swift/Hammock motion passed: 4-0**

- d. Homestead exemptions 103 L7 over 70 income - based staff recommends approval: **Motion/Second Tea/Swift motion passed 4-0**
- e. Homestead exemptions: 12 L8 non-income based - staff recommends approval: **Motion/Second Tea/Swift motion passed 4-0**
- f. Homestead exemptions: 105 S1 regular homestead - staff recommends approval: **Motion/Second Tea/Hammock motion passed 4-0**
- g. Homestead exemptions: 16 L4 over 65 income based - staff recommends approval: **Motion/Second Tea/Hammock motion passed 4-0**
- h. Homestead exemptions: 13 L1 over 65 non income based - staff recommends approval: **Motion/Second Tea/Hammock motion passed 4-0**
- i. Homestead exemptions: 4 L3 over 62 income based - staff recommends approval: **Motion/Second Tea/Hammock motion passed 4-0**



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- j. Homestead exemptions: 3 S5 disabled Veteran under 65-staff recommends approval: **Motion/Second Tea/Hamcock motion passed 4-0**

2. Personal Property:

Car appeals:

- a. Askew-2012 Chev Tahoe **Motion/Second Tea/Hamcock motion passed value change: \$9,435 4-0**
- b. Arnold-2014 Ford F150 **Motion/Second Tea/Hamcock motion passed to postpone: 4-0**

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

XII. Board members report

Member Igram asked if there are any more BOE hearings coming up? If so please let them know. Member Ingram questioned the outlay in the expenditure report. What was it for? Chief Hobbs said for a truck. The manager only put \$25,000 in the budget last year. The truck cost \$36,099. This was recently purchased.

III. Attorney comment: None

XIV. Approval to adjourn. Motion/Second Tea/Swift motion passed 4-0 11:48am

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

May 7, 2024

To the Pike County Board of Assessors:

The month of May is here, and we are preparing to send out notifications of property value for the 2024 year.

I am continuing to work with the sales data for the year, but I am not ready to decide on the value. If the value is not increased in the 2024 year, it will most definitely be increased for the 2025 year. There are fewer sales transactions, but the selling price is still higher than the assessed value.

Please keep in mind that next year is a review year.

The Department of Audits and Accounts has not sent the sales ratio study for the 2023 year. This most likely will not be here until later this

month. I would hope we would have this before the notices are sent.

We are continuing to work appeals. Currently there are 31 active appeals, 30 have been sent a 30-day notice, 1037 have been resolved, 235 have been waived, and 5 have withdrawn.

We continue to try to resolve the remaining appeals.

The training schedule from the Department of Revenue has not been released. The current training schedule is booked solid through the end of June. Hopefully, the new schedule will be released soon.

Emily & I have been busy working on personal property returns for the year. This has been a challenge for us since this is the first time for both of us. If you will remember we had Melissa

*Connell work these for the past 30 years, however
We have made good progress.*

*We are trying to have everything completed by the
next meeting so we can send notices ahead of
schedule.*

That is all for now!

R F S P F C J F V L F Y

R G H C B B S



a. Remove Cuva for 2024 026-031(Helen Vocille Johnson)-Staff recommends approval.

Summary:

Additional Information:



b. Tax Refund/Relief Application

Summary:

Additional Information:



c. Approval of Breach for 078-009A (Harkness)

Summary:

Additional Information:



d. Approval of 2024 Freeport Exemptions

Summary:

Additional Information:



e. Approval of mailing of 2024 notices

Summary:

Additional Information:



Homestead exemptions: 59 L1 non-income based-staff recommends approval

Summary:

Additional Information:



Approval/Denial of 2023 Appeal(s) 8 with Fair Market Value Revision (s) approval(s)-
Staff recommends approval(s)

Summary:

Additional Information:



Homestead exemptions 69 L8 over 70 non-income based-staff recommends approval

Summary:

Additional Information:



Approval/Denial of 2024 Cuva & FLPA: 1 FLAP

Summary:

Additional Information:



Homestead exemptions: 67 S1 regular homestead -staff recommends approval

Summary:

Additional Information:



Homestead exemptions: 1 L7 over 70 income-based-staff recommends approval

Summary:

Additional Information:



a. Burden-2012 Honda Civic LX

Summary:

Additional Information:



b. Branton-2016 Toyota Tundra SRJ

Summary:

Additional Information:



c. Arnold-2014 Ford F150

Summary:

Additional Information: