



"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 - June 4, 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 21th, 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. Remove Cuva for 2024 046-004C (Charles Harp)-Staff recommends approval.
2. Correction of homestead for 2024 037-037 (Ray)-staff recommends approval.
1. **Real Property**
 - a. Approval/Denial homestead exemptions 1 SD (disable veteran under 65) & 1 L8 (70 and older income base)-Staff recommends approval.
 - b. Approval/Denial of 2023 Appeal(s) 7 with Fair Market Value Revision (s) approval(s)-Staff recommends approval(s)

2. Personal Property

- a.** Car appeals: a. Mills-2008 Hyundai Sonata

3. Executive Session

XI. Public Comment

XII. Board Members Report

XIII. Attorney Comments

XIV. Approval to Adjourn

(AGENDA SUBJECT TO REVISION)



Approval of May 21th, 2024, Regular scheduled Minutes Summary- Staff recommends approval.

Summary:

Additional Information:

ATTACHMENTS:

Description	Type
☐ minutes	Cover Memo
☐ chief appraiser report	Cover Memo



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

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 Smithe, Appraiser II
Dusty Williams, Appraiser II
Brian Jarrard, Appraiser

TAX ASSESSOR REGULAR SCHEDULED MEETING-AGENDA- May 21th, 2024-11:00am

- I. Call to [Order@11:00am.....11:02](#)**
- II. Approval of Agenda-(O.C.G.A.-50-14-1-1(e)-Staff recommends approval. **Motion/Second Smith/Tea motion passed 5-0 agenda amended to move chief appraiser report to new business before mailing of notices.****
- III. Invocation.....Chief Appraiser Hobbs.**
- IV. Pledge of Allegiance.**
- V. Approval of May 7th, 2024, Regular scheduled Minutes Summary-Staff recommends approval. **Motion/Second Smith/Swift motion passed 5-0.****
- VI. Public Comment (with 5-minute time limit).**
- VII. Invited Guest(s): NONE**
- VIII. Chief Appraiser Report, Distribution(s) of updated Budget/Discussion.**
- IX. Old Business:**
- X. New Business:**
 - a. Remove Cuva for 2024 026-031(Helen Voncile Johnson)-Staff recommends approval. **Motion/Second Tea/Swift motion passed 5-0 remove CUVA with no penalty.** Chief Appraiser Hobbs stated that she passed away and the family did not want to continue the CUVA, the property has sold, but the family contacted the office before the property was sold. There was much discussion on the options the family members or heirs of the property have. It was stated that the property in CUVA is for 10yrs, but if the owner of that property passes away the heirs have the option to continue it or end it completely with no penalty.
 - b. Tax Refund/Relief Application **No action**



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

Chief Appraiser Hobbs stated that the property owner came in and filed a return past the deadline for filing returns the time in which returns are filed is between January 1 through April 1. The property owner stated we are charging him for too many square feet. He has provided us with a sketch of his house however we will have to wait until the notices go out to correct the error under appeal. We have no problem correcting the square footage, but we wanted to do it the right way, and not follow the proper protocol.

c. Approval of Breach for 078-009A (Harkness) **Motion/Second Tea/Swift motion passed 5-0.**

d. Approval of 2024 Freeport Exemptions **Motion/Second Lyn/Tea motion passed 4-1 Ingram opposed.** Chief Appraiser Hobbs stated Business information for the Freeport Application is compiled by their CPA's. The application is then reviewed and submitted to us for the board's approval to exempt what qualifies. He also stated that at the last commissioner's meetings there was talk of properties not being valued correctly, but you have exemptions that businesses are eligible for and qualify for, so the state of Georgia approves the exemption of part or all of their inventory.

e. Approval of mailing of 2024 notices

Motion/Second Swift/Hammock motion failed 2-3 Tea, Smith, & Ingram opposed raising price per square foot from \$91 to \$98.

See attached Chief Appraiser report.

Chief Appraiser Hobbs stated if you examine the gross digests over the past five years it is easy to determine the increases. The office has added to the digest every single year. There were some things said at the last commissioners meeting that he didn't agree with, but He wanted it on the record that we have done our job. Mr. Smith stated that He did not know what the DOR might instruct us to do. It could be something different. What will we do then? Are we going to have to back up and do something different? Mr. Hobbs stated he was unsure because he has never been through anything like this before. Mr. Hobbs asked if they wanted the staff to sit around on their thumbs? Mr. Smith stated that at the last commissioners meeting the man said he would like to reduce the staff and he doesn't understand why. He heard that if we continue to contract work out the staff might need to be cut to help with the budget deficit. Hobbs stated if he is going to do that, then he needs to cut other departments as well. Mr. Tea stated that in an open



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

commissioner meeting it had been insinuated the assessor's office had not done their job over the past three to four years. In essence the assessor's office didn't know what they were doing, and he also alluded to the fact that he wanted to extract another million dollars from the taxpayers of the county. Mr. Swift stated he was unsure if he had the financial background to calculate that. Mr. Hammock asked who had said that? The answer was the county's manager. Mr. Swift asked who governs the assessor's office? Mr. Tea stated the tax assessor board. Mr. Hobbs stated the tax assessor board through the chief appraiser. Mr. Swift asked if anyone really cares what the county manager says or thinks. Mr. Tea stated the county commissioners control the budget. Mr. Swift stated that he understands, but anyone that is going to conduct business in a moral, ethical, and financial way is going to do it the right way or they are going to confront adversity and they will confront it with me. Mr. Smith stated they will vote on the budget. Mr. Swift stated all the commissioners will have to hear it. You have thrown people before their peers and let the peers know what they are doing. Mr. Hobbs stated that it's my recommendation to change it. The increase is there in black and white. Mr. Tea stated it was raised in 2022 assuming the millage rates would be adjusted, and they weren't. Are we in the same situation? Do we know if the Board of Education is still in the position where they are unable lower their rates. Mr. Hobbs stated he is unable to tell him that. Mr. Tea stated we need to know that because if we bump that up 7% everyone who I have talked to from 2022 to 2023 have stated to me their taxes have increased hundreds of dollars. Mr. Smith said the assessed value went up, but they think it's taxes. Mr. Tea stated the taxes went up because the millage rate was not rolled back enough to lower the tax amount, so if we adjust this base cost, and the adjustment of the millage rate is not lowered enough we are essentially increasing everybody's taxes. Mr. Smith, we must think about how they are screaming about a 2.5-million-dollar deficit. They are going to find it somewhere and they are going to find it by raising the millage rate. Mr. Swift stated, the tax assessor's office has a job to do and they only conduct it by doing what we are doing by evaluating where the numbers should be and where they aren't and if your recommendation is based on that which is in print, which is historical date and that's your recommendation then I don't know why we wouldn't follow their recommendation and I would recommend that you go up to \$98. Mr. Hammock stated in the end it isn't going to be a choice, you're going to



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

have to do it. Mr. Hobbs stated you either do it this year or go up even more next year. Mr. Hammock stated it is better to take a little medicine this year and save some for next year instead of all of it increasing next year. Mr. Hobbs stated he will not be here next year if the ratio is in a deficit for 2025, and the values not adjusted properly. Mr. Swift stated if you don't do what you need to do and then everything is based on false pretenses. Mr. Hobbs stated whatever the commissioners do he is unable to control. My job is to be an appraiser, and value properties properly. Hammock stated the citizens need to take care of the commissioners at the ballot box. Mr. Hobbs stated ultimately the blame lays with the assessors. Mr. Swift stated that he wouldn't be pointing fingers and saying the blame lies with anyone who is doing your job, and we are doing our job that's all that matters. Mr. Hobbs stated that was true, but again when the citizens come in here saying you're raising our taxes, we are not raising your taxes I am raising your valuation, commissioners are spending your money. Mr. Smith stated the school board as well. Mr. Smith also stated that the grant the school board got was not used for teachers, buses, education or anything like that, it was used solely for sports that they had to have those 2.5 million dollars. Mr. Tea stated when the school board received that 2.5 million dollar grant and the stipulation that the school board had is that couldn't lower the millage rate lower than 14.00 mills. Mr. Smith stated after they gave everyone a \$50,000 exemption, then they went up on their taxes. Mr. Tea asked how much longer is that stipulation attached to that grant? Mr. Hobbs stated he could not say, he recommends that they start going to the school board meetings, Smith said last year when he went to the budget meeting, he was the only one that showed up. Smith stated he was the only there, so he decided to go again that night think there was going to be a bigger crowd, but he was still the only one there, no one cares and the same way with the commissioners meeting, best thing we can do is do our job and let them go at it. Mr. Hobbs stated the Board of Equalization at the last hearing stated they do not care how many we send to them. We can send them all, they have no problem hearing them. We are there trying to cut values when there is no need to. Mr. Smith stated that when we change the value nobody's value needs to be lowered to have the waiver signed. Mr. Hobbs stated that if the appeal count rises above a certain amount that might affect the submitting of the digest. Then the taxes can't be collected. Mr. Smith stated it's going to be serious too because you kind of know



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

what the commissioners do, and when to go up on the millage rate you're going to get more appeals. Mr. Hobbs will still have to have a fair market value because this year 2024 is not a review year, next year 2025 is a review year, I think it's unwise to leave it where it is. Mr. Smith stated that the report from the state was supposed to be here within 30 days and now we are in the second week of 60 days, and still haven't gotten anything yet. Mr. Tea stated we don't know where market values are going to go in 2025. Mr. Swift stated that He bets your benchmark recommendation doesn't go below that. Mr. Smith stated that you can't anticipate that. Mr. Hammock stated going up to \$98 per square foot is going to be a small amount compared to other things. Mr. Hobbs stated you could go up higher if you wanted to be spot on with a .40 ratio. Mr. Swift asked if we are at a point to make a motion to vote on the recommendation. Mr. Hobbs stated that here is what is going to happen, once this is done we will finish calculating everything, put everything in the computer, and send this date to the printer, next Tuesday and the will hit the mail probably around the 30th or 31st, that gives us the entire month of June and 15 days into July which is for the time to able begins and ends. I will not be here some next week, so will are trying to get everything timed up right and finished up, so they are printed and mailed out that Friday next week starting the 45-day clock ticking. The appeals still out will not get a notice, we have about 20, we still have some work to do, but we must get the notices out. Mr. Swift wanted to summarize we are a bedroom community, our property values are lower than they should be for a bedroom community, but on the flip side we are also focusing on personal property valuation which have exemptions based on businesses coming in. We still need to make sure we are properly assessing real and personal property. Mr. Hobbs stated that he agrees. Mr. Swift asked if there are any other exemptions for commercial properties. Mr. Hobbs said no, not that he is aware of. Mr. Swift stated that's where we need to make sure everyone is paying their fair share. Mr. Hobbs stated he agrees, but after listening to the discussions about the McLeroy building it is unwise to go in and target one guy because he has this or that, it must be uniform. Mr. Swift stated that was not the intent of the discussion. Mr. Hobbs stated he knows, but you can't just use one sale, the only good commercial property sale that you have is the building that First Bank of Pike bought in 2023. The other sales had personal property attached to them. That data has to be accounted for. Mr. Smith stated we can't keep commercial property values the



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

same year after year. Mr. Tea asked how long commercial has been at its current base cost. Mr. Hobbs stated since 2021, which was limited in scope. Those properties have not been walked around or reinspected. Since the properties have not had a complete walk around over the past 10 years, it is not reasonable to think there are errors or omissions, I have been to as many as I could possibly get to. I have a proper staff now. We have people in the field 2 at a time. With me, that makes 3. The inspections bring in a lot of data. Mr. Swift stated that if the county manager has a problem with the tax assessor's office, he can take it up with Tea, Smith, or himself. Mr. Tea stated back in 2019 when we failed that first ratio study, despite what the county manager said in that meeting, we fixed it in 2020, and then in 2021 and 2022 he just read a report less than a week ago about the rapid rise in values between in 2021 and 2022 across the country was a 46% increase in values over that two-year period. I'm hesitating to adjust this base cost this year. It is not another audit year. This is what happened the last time. We corrected the digest for the next year after that one audit. Because of circumstances beyond our control the market values increased along with 56% of the other counties in Georgia failed the ratio study for 2022. If we adjust it for this year and values change what happens next year? What if we don't adjust it again for next year? Are we going to fail again next year. Mr. Swift stated that's the point, we are going to have to adjust it for next year, so you know it's going to be up. We are trying to weaken the blow a little bit. Tea stated that it's not a weakening of a blow concerting when you know that you have an entity in the county that can't lower its millage rate due to some restrictions, it's going to go up this year and next year because of that, where is all that extra money going in that budget. The school board has a budget, that millage rate is supposed to account for, when that millage rate is artificially held high and they still have that budget it that one or two millage points above what it should be because of the artificial ceiling that they are hindering to, that's a lot of money. Mr. Swift asked if we are talking apples and oranges when we are talking about increasing this rate versus the millage rate. Mr. Hobbs stated yes, there are two different things. Mr. Tea stated they are two different things, but they are intertwined. Mr. Swift stated that if both offices don't coordinate why are we ever going to be in line with. Mr. Tea stated we can't coordinate. Mr. Smith stated that they are going to take advantage of what we do this year and next year and make us look bad. Mr. Hobbs stated that's what they did in 2023, because what were we



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

told about the school taxes, people still come in till this day saying, "I want to eliminate my school tax," you don't eliminate school tax. We can raise the exemption a little bit, but that's all we can do. Mr. Smith stated they gave a \$50,000 exemption, but went up on the millage rate, so taxes went up \$150-\$300. Hammock stated that we are talking about is mute, because values are up and what we need to do is raise the base price cost per square foot to \$98 and next year if it's too much we could lower the price. Mr. Smith and Mr. Swift both stated they are going to blame us anyway. Mr. Smith stated the first thing that will be said is "you didn't do a complete walk around. Are we going pay this money to do a walk around," then the truth will be out that it will be higher than what it is now. Mr. Tea mentioned he was not in favor of going to make the motion, he was the one that was in favor last year to raise the value and that it came back to bite him. Mr. Hobbs stated that he understood why Mr. Tea doesn't want to make the motion, because last year he made the motion to go from \$60 per square foot to \$90 per square foot base price. Mr. Swift stated that's when you go before the commissioners not on a guess, but with facts, and put it in a matter of record of who's not doing their job. Hammock stated there has at least been a 30% increase in value over the years, \$100 a foot would be reasonable, if it turns out we don't have to raise it anymore then that would be good. Mr. Tea asked if we don't raise the base cost the commissioners are going to set that millage rate at whatever they need to, to cover their budget. Mr. Smith stated that they will do that anyways. Mr. Tea stated the school board should keep their millage at its current rate, then if we raise the value the commissioners will set the millage at whatever they want to meet their budget and the school board will 14 mills. If the assessors raise the base cost, it shouldn't have any impact on revenues for the county. It might have an impact on revenues for the school board. Mr. Swift asked that at the end of the day, it impacts on us being proper and in line. Mr. Tea stated that it does, but this is not an audit year, there were mistakes made the last time we corrected the values in a non-audit year. Mr. Swift stated he doesn't want to think about it that way. What we do this year, based on next year, still thinks taking care of this year and we cross that bridge next year. Mr. Tea stated that on one hand we have the state telling us your values are too low, you have to bring your values up and on the other hand you have the state telling entities in the county you can't lower your millage rate lower than a certain amount. Mr. Hammock stated you won't know the



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

millage rate until the budget is set. Mr. Tea stated we know what the school board millage rate is. Mr. Swift made a motion. Mr. Hobbs stated that the report presented to them is an internal ratio generated by Win-Gap. What matters is when the department audits and accounts go into the same sales as we have and kicks out some of them so it could be a little higher, it could be the same, could be a little lower, that's an internal ratio. The \$98 should get us above passing. We don't know what this year's ratio is because the department audits and accounts has not sent us that date yet, we increased the values in 2023 from \$60-\$91 and you see what the ratio is we were at 29 that's a lot to come up in a year. Mr. Swift stated that the only repercussions in the opposition to this would be a gross increase next year. Mr. Hobbs said yes. Mr. Swift stated the opposition to this is that we are undervalued. Much discussion on how they voted. Hobbs stated that based on what they are looking at that next year it would go from \$91 to \$105, could be higher. Mr. Tea stated that it is still less of an increase from 2022-2023. Mr. Hobbs stated it should be higher than that. Mr. Tea stated that higher than that will still be less than an increase. Mr. Smith stated that maybe if they do the walk around and get someone to the places that aren't paying what they need to be paying, their fair share, maybe that would help the impact. Mr. Hobbs asked if he knew the ones not paying. Mr. Smith said he wasn't sure. Mr. Hobbs stated that someone said that properties aren't being assessed correctly. Mr. Smith stated that he wasn't making accusations against anyone, he just said in his interview with the DOR that nothing is equal or valued consistently. That's what they are saying. If they do the complete walk around then maybe if it increases the digest then maybe the commissioners and the school board will be at a place to lower the millage rate, and if they don't then in 2025, we will just raise it. Mr. Swift stated in theory the digest they are raising the millage rate, Mr. Hobbs they cut the millage rate last year, Mr. Swift so they use our number with the millage rate to get the budget. Mr. Tea Correct. Mr. Smith stated I'm glad we took time to discuss this. Mr. Hobbs, I'm not trying to fly, nothing pass anyone, I want everyone to vote what you must vote that's the reason they put you on this board.

Motion/Second Smith/Hammock motion passed 5-0 mailing of the notices.

Real Property:



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

- a. Approval/Denial of 2023 Appeal(s) 8 with Fair Market Value Revision (s) approval(s)-Staff recommends approval(s) **Motion/Second Smith/Hammock motion passes 5-0.**
- 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-staff recommends approval: 1 FLAP **Motion/Second Smith/Hammock motion passed 5-0.**
- d. Homestead exemptions 69 L8 over 70 non-incomes based - staff recommends approval **Motion/Second Smith/Swift motion passed 5-0.**
- e. Homestead exemptions: 59 L1 non-income based - staff recommend approval. **Motion/Second Smith/Swift motion passed 5-0.**
- f. Homestead exemptions: 67 S1 regular homestead -staff recommends approval. **Motion/Second Smith/Hammock motion passed 5-0.**
- g. Homestead exemptions: 1 L7 over 70 income-based-staff recommends approval. **Motion/Second Smith/Swift motion passed 5-0.**

2. Personal Property:

Car appeals:

- a. Burden-2012 Honda Civic LX- **Motion/Second Swift/Hammock motion passed 5-0 value \$6,488.**
- b. Branton-2016 Toyota Tundra SRJ- **Motion/Second Swift/Tea motion passed 5-0 value \$19,000.**
- c. Arnold-2014 Ford F150 **Motion/Second Swift/Smith motion passed 5-0 value \$6,745.**
- d. Smith- 2014 Toyota Tacoma **Motion/Second Swift/Smith motion passed 5-0 value \$16,000.**

XI. Public Comment (with 5-minute time limit). Becky Watts wanted to say thank you for taking your time and walking through all that stuff, she is learning new things, and she is going to pass it along.

XII. Board members report

Tea wanted to address the operating manual for motor vehicles, and modify it to account for salvage, or damaged vehicles, and not operational vehicles, cause right now I think we are just sat into the average price of the vehicle. Hobbs stated let's have a workshop to do that instead of a meeting, so we can specifically work on that one thing. Ingram, all the trucks parked on 19 he went to building and zoning



"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

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

and asked about like we said, and he was told that it was there before he got here, and he has never been asked for a rezoning on it, but it's to late and been there to long, he was also told that we don't tax them on way or zone, but on how they use it. Tea yes that is correct. Hobbs stated use value, is one thing you consider when valuing property.

XIII. Attorney comment

XIV. Approval to adjourn. Motion/Second Smith/Swift motion passed 5-0 meeting adjourned 12:20pm

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

MAY 21, 2024

TO THE PIKE COUNTY BOARD OF
ASSESSORS.

THE TIME HAS COME FOR THE
DECISION TO BE MADE ON THE
VALUES FOR THE APPRAISAL YEAR
2024.

CURRENTLY, THE BASE PRICE COST
PER SQUARE FOOT IS AT 91.00.

I HAVE PROVIDED YOU A
CONSOLIDATION SHEET ALONG
WITH A SALES RATIO REPORT. THE
AMOUNT WE ARE ASSESSING IS NOT
ENOUGH TO ATTAIN A RATIO THAT
WILL PASS THE STATE REQUIRED
MINIMUM FOR VALUATIONS.

I AM PROVIDING YOU WITH 2
ADDITIONAL CONSOLIDATION

REPORTS ALONG WITH A SALES RATIO STUDY FOR THE DIFFERENT PRICE POINTS. ONE IS 98.00 AND THE OTHER IS 105.00.

IT IS MY RECOMMENDATION TO INCREASE THE BASE PRICE COST PER SQUARE FOOT TO 98.00 DOLLARS PER SQUARE FOOT. THIS IS A LITTLE OVER 7%. AT THIS PRICE POINT THE RATIO IS ABOVE THE STATE REQUIRED MINIMUM OF .36. IT IS MY BELIEF THIS IS A FAIR VALUE FOR 2024 AS IT IS NOT A REVIEW YEAR. THE REVIEW WILL TAKE PLACE NEXT YEAR. I BELIEVE BY RAISING THE VALUE FOR THIS YEAR YOU WILL SOFTEN THE BLOW FOR NEXT YEAR, THE REVIEW YEAR. IT

WOULD NOT BE WISE IN MY
OPINION TO LEAVE IT AT 91.00 AND
HAVE TO INCREASE THE VALUE EVEN
HIGHER NEXT YEAR.

WE HAVE STUDIED THE DATA DAILY,
AND WHILE THERE MAY BE FEWER
SALES, THE PROPERTIES ARE
SELLING AT HIGHER PRICES IN
2024.

WE ARE CHARGED WITH COMPILING
A DIGEST OF FAIR MARKET VALUE.
WHILE THIS WILL CAUSE
PROBLEMS FOR SOME, I AM
WILLING TO TRADE THAT FOR
HAVING A PASSING SALES RATIO
FOR THE NEXT REVIEW YEAR.

I FIRMLY BELIEVE THE CURRENT
OFFICE STAFF IS CERTAINLY

CAPABLE OF VISITING PROPERTIES WITHOUT THE HELP OF AN OUTSIDE COMPANY. THE DISCUSSIONS WE HAVE HAD REINFORCES THAT FACT. WHAT WE NEED WOULD BE A TARGETED APPROACH.

THE OFFICE STAFF WILL VISIT PROPERTIES ON A DAILY BASIS AS WE HAVE BEEN SINCE THE BEGINNING OF MARCH.

THIS WILL TAKE TIME AS INSPECTIONS ALWAYS DO.

THERE WILL ALWAYS BE A NEED FOR OUTSIDE EXPERTS. I WOULD NOT HESITATE TO USE THEM AGAIN. WE WILL CONTINUE TO VISIT PROPERTIES DAILY AND IDENTIFY THE AREAS WE NEED HELP WITH.

EACH APPRAISER HAS HIS OR HER OWN SKILLSET. IT IS NOT REASONABLE TO THINK THE STAFF IS NOT CAPABLE OF COMPLETING THIS TASK.

I HAVE FULL CONFIDENCE IN THEM.

I AM ALSO PROVIDING YOU THE BOARD WITH A 5 YEAR HISTORY. AS YOU CAN SEE EACH YEAR THE VALUE OF THE DIGEST HAS INCREASED. I HOPE YOU WOULD TAKE THE TIME TO REVIEW THE HISTORY AND REALIZE THE WORK WE DO ON A DAILY BASIS. THIS IS A DIFFICULT TIME FOR ALL OF THE CITIZENS OF THE COUNTY AND OUR VALUES AFFECT EACH HOUSEHOLD. WE HEAR THIS EACH AND EVERY DAY.

RESPECTFULLY I AM,

RG HOBBS



Remove Cuva for 2024 046-004C (Charles Harp)-Staff recommends approval.

Summary:

Additional Information:



Correction of homestead for 2024 037-037 (Ray)-staff recommends approval.

Summary:

Additional Information:



Approval/Denial homestead exemptions 1 SD (disable veteran under 65) & 1 L8 (70 and older income base)-Staff recommends approval.

Summary:

Additional Information:



Approval/Denial of 2023 Appeal(s) 7 with Fair Market Value Revision (s) approval(s)-
Staff recommends approval(s)

Summary:

Additional Information:



Car appeals: a. Mills-2008 Hyundai Sonata

Summary:

Additional Information: