

*Serving Citizens Responsibly”*



PO Box 377  
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*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*

*Melissa Connell, Personal Property Appraiser II/Secretary*

*Danyael Smith, Appraiser II*

*Emily Morris, Appraiser I*

*Dusty Williams, Appraiser I*

**TAX ASSESSOR REGULAR MEETING MINUTES-SUMMARY FEBRUARY 21, 2023**

**I. Call to Order@11:08a.m.....Chairperson Rowell.**

The Pike County Board of Tax Assessors held their Regular Scheduled 2/21/23 at 11:13 a.m. at the Pike County EMA/Storage Facility located at 132 Twin Oaks Road, Zebulon, Georgia-30295. Chairperson Jessica Rowell, Assessor Gary Hammock, and Assessor Lyn Smith were in attendance. No Public was in attendance for today's meeting.

**II. Approval of Agenda-(O.C.G.A.-50-14-1-1(e)-Approval Motion-Chairperson Rowell/Motion to Second-Member Hammock-Motion carried 3-0.**

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

**IV. Pledge of Allegiance.**

**V. Approval of January 10, 2023 Regular Meeting Minutes-Summary)-based on Staff Recommendation-Approval Motion-Chairperson Rowell/Motion to Second-Member Hammock-Motion carried 3-0.**

**VI. Public Comment(with 5 minute time limit): (NONE). Rowell/Motion to Second-Member Tea-Motion carried 5-0.**

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



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III. Chief Appraiser Report, Distribution(s) of updated Budget/Discussion: Chief Appraiser Greg Hobbs explained to the Board that the office remains busy with Homestead Exemption Application(s) and CUVA application(s). Appraiser I Emily Morris is currently in her 2<sup>nd</sup> DOR Continuing Education as she prepares for her Appraiser II Exam in March; Appraiser I Dusty Williams is taking his 2<sup>nd</sup> DOR Continuing Education in March in preparation for his Appraiser II Exam. Currently, there is 21 active Appeals-(6) 2021 Appeals and (21) 2022 Appeals-which should be worked by the next meeting. Staff is reviewing all Sales as work continues on the 2023 REVAL as Staff continues with their training on REVAL procedures. Our 2023-2024 Budget Meeting with County Manager Brandon Rogers is scheduled March 13, 2023-we are requesting 2 additional vehicles, and we continue to search for an applicant that has training and experience to fill our vacant full-time employee position in our current budget.

IX. Old Business:

1.\*\*Approval of Postponed Motor Vehicle Appeal: 'NO CHANGE' in Fair Market Value-Howell-1998 Lincoln Towncar-\$1,759-"original TAVT " due to incomplete application-**Approval Motion-Chairperson Rowell/Motion to Second-Member Smith-Motion carried 2-1(with Assessor Hammock opposing).**

2. \*\*Approval to Deny allowing Staff's consideration for Revision(s) for tax years applicable Commercial Account#18386(DCT Trucking Enterprises)-due to owner's first contact with office on December 2022-providing Staff with unopened 2022 Personal Property Report Form and his 2022 bill-which included back taxes from the former owner;Staff received 1/5/23 email from current owner-Chad James stating his business had



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equipment valued at \$8,800-not the estimated \$10,000 valued for the former owner for 2015-2022; based on Staff Recommendation-Approval Motion for no change in Fair Market Value(s)-due to expired timeframes for prior years-Staff may update account for 2023 per receipt of completed 2023 Personal Property Reporting Form-**Approval Motion-Chairperson Rowell/Motion to Second-Member Smith-Motion carried 3-0.**

3. \*\*Approval to Postpone until Staff has received current owner's Personal Property Information-"Approval/Denial to allow Staff's consideration for 2022 Revision(s) for Commercial Account#20267(Barnstormers-Restaurant) and Account#19619-Market Value(s) for Board approval consideration per owner 2022 return Info-Staff shall present final results with revised Fair Market Value(s) for Board approval consideration" - **Approval Motion-Chairperson Rowell/Motion to Second-Member Smith-Motion carried 3-0.**

4. \*\*Approval of Postponed 2023 Social Security Maximum for Homestead Exemption(s)-\$87,048-per Ga. Dep. Of Revenue-based on Staff recommendation(s) -**Approval Motion-Chairperson Rowell/Motion to Second-Member Smith-Motion carried 3-0.**

5.\*\*Approval of Postponed 2023 Homestead Exemption pursuant to O.C.G.A-48-5-48(b) AND 48 -5-52(a)-Disabled Veterans, or Surviving Spouse, Surviving Spouse of Service Member killed in action-per Ga. Dept. of Revenue-based on Staff recommendation(s)-**Approval Motion-Chairperson Rowell/Motion to Second-Member Smith-Motion carried 3-0.**

**X. New Business: Real Property:\*(Please see list for today's Agenda item(s)-Fair Market Value Revision(s)-Items#\*1-\*3):**



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- \*1. Approval/Denial to consider-2021 Appeal(s) with Fair Market Value Revision(s)-Staff recommends Approval(s): (NONE).
- \*2. Approval of (8)-2022 Appeal(s)-with Fair Market Value Revision(s)-based on Staff Recommendation(s)-**Approval Motion-Chairperson Rowell/Motion to Second-Member Smith-Motion carried 3-0.**
- \*3. Approval/Denial to consider -2022 Waiver(s) and Release(s) Revision(s)-Staff recommends Approval(s): (NONE).
- 4. Approval of (3)-2022 Corrections(errors in fact)-as listed with Fair Market Value Revision(s)-(Please see today's Correction(s) List for Agenda Item's-revision(s) -**based on Staff Recommendation-Approval Motion-Chairperson Rowell/Motion to Second-Member Hammock-Motion carried 3-0.**
- 5. Approval of 2023 Homestead Application(s)-based on Staff recommendation(s)-(Please see today's Agenda Itemized Homestead Exemption(s) List):
  - a. (1)SD-Disabled Veteran(65 Years Of Age)-Homestead Exemption Application) -  
based on Staff Recommendation-**Approval Motion-Chairperson Rowell/Motion to Second-Member Hammock-Motion carried 3-0.**
  - b. (29)S1-Regular Homestead Exemption Application(s)-based on Staff Recommendation-**Approval Motion-Chairperson Rowell/Motion to Second-Member Hammock-Motion carried 3-0.**
- 6. Approval of CUVA Application(s)-**Approval Motion-Chairperson Rowell/Motion to Second-Member Smith-Motion carried 3-0:**
  - a. (9) 2023-CUVA Renewal Application(s)-  
**AND**



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**b. (5) CUVA Continuance Application(s).**

**XI. Personal Property:**

**1. Approval to postpone “Approval/Denial of Motor Vehicle Appeal(s)- Revised TAVT fee(s)-**

**a. Meeks-2015 Ford Truck-350-“Original TAVT”-Staff recommends board consideration”)-Approval Motion-Chairperson Rowell/Motion to Second-Member Smith-Motion carried 3-0:**

**b. Thompson-2021 Dirt Bike KTM 500 XCF-W-“Original TAVT”-\$-?-Staff recommends Board consideration.**

**2. Approval to Postpone “Approval/Denial of 2022 Deletion of Account#20280(Brady Bennett)for Heavy-Duty Equipment sold 6-14-21 per bill of sale received by this office2-7-23-Staff has deleted 2023 Account and requests Board consideration for 2022”-Approval Motion-Chairperson Rowell/Motion to Second-Member Smith-Motion carried 3-0.**

**3. Approval to remove DUPLICATE Agenda Item “Approval/Denial of Fair Market Value(s)-Account#17072(DCT TRUCK &AUTO CORP.)-per owner request-purchased from Benjie Dunn-Chad James added to original \$10,000 estimated account in 2022-No return received or info until 2022 bill received-received 1-5-2023 email stating amount of equipment owned is \$8,800-State(GA)-registration for DCT Trucking Enterprises Corp. dissolved 10/28/2022-Staff requests Board consideration.”**

**4. Approval of 2023 Prebill Mobile/Manufactured Home Appeal(s)-based on Staff Recommendation(s)-Approval Motion-Chairperson Rowell/Motion to Second-Member Smith-Motion carried 3-0:**

**a. Map#82-16(Crook). b. Map#71-8(JHB Holdings LLC).**

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n c. Map#78-50-J(Best).

5. Approval to delete 2021 Account#19830(Hill Street Nursing and Rehabilitation-has \$0 FMV) and adding 2023 Personal Property Account for Polyvalent Staffing Agency LLC-based on Staff recommendation(s) - **Approval Motion-Chairperson Rowell/Motion to Second-Member Smith-Motion carried 3-0.**

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

**XIII. Board Members Report : (NONE).**

**XIV. Attorney Comments: (NONE).**

**XV. Approval to Adjourn@11:55 a.m. -Approval Motion-Chairperson Rowell/Motion to Second-Member Smith-Motion carried 3-0.**

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

**Approved Tax Assessors Regular Meeting Minutes- Summary-Date-2-21-2023.**

Date\_\_\_\_\_Chairperson\_\_\_\_\_OR

Vice-Chairman\_\_\_\_\_Secretary\_\_\_\_\_.