



*“Serving Citizens Responsibly”*

73 Jackson Street  
Zebulon, GA 30295

Phone: 770-567-2002  
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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 IV  
Melissa Connell, Personal Property-Appraiser II/Secretary  
Danyeah Smith, Appraiser II  
Emily Morris, Appraiser II  
Dusty Williams, Appraiser II*

**TAX ASSESSOR REGULAR SCHEDULED MEETING-MINUTES-SUMMARY-JULY 25, 2023-11:00A.M.**

**I. Call to Order@11:01a.m.....Chairperson Jessica Rowell.**

The Pike County Board of Tax Assessors held their Regular Meeting 7-25-23 at 11:01 a.m. at the Pike County EMA/Storage Facility located at 132 Twin Oaks Road, Williamson, Georgia-30292. Chairperson-Jessica Rowell, Assessor Hammock, and Assessor Smith, were in attendance. Chief Appraiser, Greg Hobbs, Board Secretary, Melissa Connell, and County Manager, Brandon Rogers were also in attendance. Today’s Public present was Property owner-Map#053-035-H-Kristen Cudnohufsky for today’s meeting.

**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 3-0 vote.**

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

**IV. Pledge of Allegiance.**

**V. Approval of July 11, 2023 Regular Re-scheduled Minutes-Summary-based on Staff recommendation-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**

**VI. Public Comment-(with 5 minute time limit):** Property owner-Map#053-035-H-Kristen Cudnohufsky introduced herself today as a fairly new Pike Property owner attending today to learn more about the County, and how things work for the County and the different government departments, etc. She stated she had training and former experience in financing, and was interested in being involved with her County activities, and hopefully be useful in some way.

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

**VIII. Chief Appraiser Report, Distribution(s) of updated Budget/Discussion:** Chief Appraiser Greg Hobbs updated the Board on the status of the approximately 1,300 '23 tax appeals currently received through the July 24, 2023 Appeal deadline. During a County-wide REVAL year, the Department of Revenue allows



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less than 8% of active Appeals for that year Digest acceptance. County Manager Brandon Rogers asked what were the current available Digest numbers-based on active appeals currently entered in the computer. Chief Appraiser Hobbs stated the following numbers:

Returned Value-\$2,600,253,857.

Current Value-\$371,631,974.

Value in dispute-\$112,734,386.

The status with the new hire-full time employee -Appraiser III was discussed; Appraiser III is ready to come as soon as the office is ready.

Chief Appraiser Hobbs stated that many of the Senior Citizens had expressed appreciation for the opportunity to come in during the appeal process and update from a (L4)Elderly Person-65 years(Income Based) to the new school tax break (L7)age 70 and older(Income based) homestead exemption for 2023-many do not read the local newspaper and did not realize they needed to apply for the new (L7/L8)age 70 and older exemption. Applicants that did not receive an (L4)age 65(Income Based) were allowed to apply for (L7)70 yrs.-Income Based or L8(70)yrs. or older for 2024;Income Based(L7) applicants shall provide their 2023 income to complete their 2024 application(s). There were (179)-2023 applicants with (L4)-age 65(Income-Based) Exemptions that qualified for the 2023 (L7)70 yrs. old-Income Based Exemption during the 45day appeal time-frame-ending July 22, 2023.

### **Old Business:**

1. Approval of Postponed Motor Vehicle Appeal(s)-TAVT Fee(s)Revisions-based on Staff Recommendation(s):

a. Bennett-2007 Toyota Camry-Revised TAVT-\$-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**

b. Richardson-2011 Ford F150 XLT Truck-Revised TAVT-\$-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**

### **2. New Business:**

#### **IX. Real Property:**



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**\*(Please see Agenda item(s) list(s)-as provided at today’s meeting for Items 1-13 or a-n.)**

1. Approval/Denial of 2021 Appeal(s) with Fair Market Value Revision(s)-Staff recommends approval(s)-(NONE).
2. Approval/Denial of 2021 Waiver(s) with Fair Market Value Revision(s)-Staff recommends approval(s)-(NONE).
3. Approval/Denial of 2022 Appeal(s) with Fair Market Value Revision(s)-Staff recommends approval(s)-(NONE).
4. Approval/Denial of 2022 Waiver(s) with Fair Market Value Revision(s)-(NONE).
5. Approval of (39)-2023 Appeal(s) with Fair Market Value Revision(s) approval(s)-based on Staff recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**
6. Approval of (12)-2023 Waiver(s) with Fair Market Value Revision(s)-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**
7. Approval/Denial to deny CUVA application(s)-Staff recommends Approval(s)-(NONE).
8. Approval of (5)-CUVA New Application(s)- in lieu of 2023 Appeal-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**
9. Approval of (1)-CUVA Renewal Application-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**
10. Approval of (1) CUVA Continuation Application(s)-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**
11. Approval of (7)-2023 correction(s) of error(s) in fact-based on Staff Recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**
12. Approval of (94)-2023-(L7)-70 years or older(Income Based)-W/additional school tax savings-currently receiving (L4)-(S4)Plus local 65-Income Based)-**approved unanimously by the County Commissioners 6-27-23 for the Citizens who already qualified for (L4) exemption who are 70 and older, to**



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**Receive the Senior discount as long as they apply by July 24, 2023 appeal Deadline-based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**

13. Approval of forwarding tax refund/relief application-Map#30-3-M(Barton)-allowing (L4)-Elderly Person Homestead Exemption-Age 65 and Older-for years 2022, 2021, and 2020-based on Staff recommendation(s)-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**

14. Approval of 2023-(L8) age 70 and older(non-income based)-Map#83-13(Mixon)-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**

### **X. Personal Property:**

1. Approval of Motor Vehicle Appeal(s)-TAVT Fee Revision(s)-Staff Requests Board consideration:

- a. Maxedon-2011 Toyota Rav4-Revised TAVT-\$4,750-based on Staff recommendation-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.
- b. \*Mason-2010 Mercury Grand Marquis-**Postponed** until next meeting-based on Staff recommendation-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.

**XI. Public Comment(with 5 minute time limit) : (NONE).**

### **XII. Board Members Report:**

**Approval to re-schedule the August-Tuesday Regular Scheduled Meeting(s) as follows:**

**Tues., August 1, 2023@11:00a.m. rescheduled to Tues., August 8, 2023@11:00a.m. AND**

**Tues., August 15, 2023@11:00a.m. rescheduled to Tues., August 22, 2023@11:00a.m. -based on Staff recommendation-Approval Motion-Assessor Hammock-Second to Motion/Assessor Smith -Motion carried 3-0 vote.**

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



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**XIV. Approval to Adjourn@11:29a.m. -based on Staff recommendation-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**

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

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

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