



*“Serving Citizens Responsibly”*

73 Jackson Street  
Zebulon, GA 30295

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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  
Danyael Smith, Appraiser II  
Emily Morris, Appraiser II  
Dusty Williams, Appraiser II*

**TAX ASSESSOR REGULAR SCHEDULED MEETING-MINUTES-SUMMARY-AUGUST 8, 2023-11:00A.M.**

**I. Call to Order@11:00a.m.....Chairperson Jessica Rowell.**

The Pike County Board of Tax Assessors held their Regular Meeting 8-8-23 at 11:00 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 were property owner(s)-Map#053-035-H-Kristen Cudnohufsky and Map#66-45-Tim Ingram.

**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 25, 2023 Regular Re-scheduled Minutes-Summary-based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 3-0 vote.**

**\*\*Assessor Hugh McAleer joined the meeting in progress.\*\***

**VI. Public Comment(with 5 minute time limit):**

Chairperson Rowell acknowledged the public present at today’s meeting-asking if they had any comments, questions, etc. for today’s meeting. Kristine Cudnohufsky stated she did have some questions for the Board-if this was the proper time to address these items. The consensus of the Board was to listen to her questions. The first matter was the requirements for filing a tax appeal-had she understood Chairperson Rowell’s prior response implied an independent appraisal would be necessary? Chairperson Rowell stated that was not her intent-a fee appraisal is not required-it’s best to allow Staff to review your information and do a physical reinspection to verify your information when addressing your appeal. Her next question was to the



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Board about the items they approve/deny-when do they review the material to be presented at the meetings? Do they pick up packets for the matters to be discussed-if so what timeframe does that involve? The Board explained that their 2019 policy was approved to address Meeting Agenda items based on Staff recommendations as an entire item-subject to Board review and revision(s). Staff does all reviewing, confirming data, then makes their recommendation to the Board for approval/denial. Chief Appraiser Hobbs explained the four levels of our Staff Appraiser(s) I-IV-as required by the Department of Revenue. Property owner, Tim Ingram acknowledged to the Board he was present today to observe our meeting,etc. This was the first time he had attended one of our meetings.

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

VIII. Chief Appraiser Report, Distribution(s) of updated Budget/Discussion: Chief Appraiser Hobbs updated the Board on the status of the 2023 Tax Appeals-as of this morning:

**TOTAL APPEALS-1314. 30 DAYS NOA MAILED 321(Through 8/4).**  
(44-30 day NOA(s) received prior to today's meeting, and 51 -30 day NOA(s) Have Auto-Resolved in the computer; in 5 days 58 NOA(s) shall Auto-Resolve in the computer;Approximately, 1071 active appeals remain to be checked. County Manager Brandon Rogers inquired about the progress of Staff with the Appeal progress. Chief Appraiser Hobbs explained that the Office Staff of 4 Appraisers-plus himself are working with sharing the vehicle inspecting appeals. The Board questioned what assistance was needed to get the job done. Chief Appraiser Hobbs explained that the other available vehicle was currently parked in the Commissioners parking lot-due to needing repairs on the air-conditioner, power steering fluid, brakes needed repair, and only available tires for the truck were trailer tires due to 14'' tires being discontinued-making the red Nissan truck not road-worthy to drive. The available Appraiser III is available to come to work with us when the office is ready-currently there is a desk, but no computer set up, nor office phone. County Manager Rogers asked why the office items have not been acquired, and where was the 2<sup>nd</sup> vehicle located. The Board inquired if they might be of assistance in getting these things going-if they were already



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budgeted we should have them to use. They discussed the options our office has at this time to get our work in a timely manner with the 2023 tax appeals.

**\*\*Approval to Reschedule Meeting-Tuesday, September 5, 2023@11:00a.m. to THURSDAY, September 7, 2023@11:00a.m.-same location-based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**

### **Old Business:**

1. Approval of Postponed Motor Vehicle Appeal-TAVT  
Fee(s)Revision-Staff Requests Board consideration:
  - a. Mason-2010 Mercury Grand Marquis-\$2,945-based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.
  - b. Aguilera-2007 Chevrolet Silverado-\$1,425-based on Staff recommendation(s)-Approval Motion- Assessor Hammock--Second to Motion/ Assessor Smith-Motion carried 4-0 vote.

### **2. New Business: IX. Real Property:**

**\*(Please see Agenda item(s) list(s)-as provided at today's meeting for Items# 1-16/a-p.)**

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)-Staff recommends approval(s): **(NONE).**
5. Approval of (124)-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 4-0 vote.
6. Approval of (23)-2023 Waiver(s) with Fair Market Value Revision(s) based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.
7. Approval/Denial to



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deny CUVA application(s)-Staff recommends Approval(s): **(NONE)**.

8. Approval/Denial of CUVA New Application(s)- in lieu of 2023

Appeal-Staff recommends approval(s): **(NONE)**.

9. Approval/Denial of CUVA Renewal Application(s)-Staff recommends approval(s): **(NONE)**.

10. Approval/Denial of CUVA Continuation Application(s)-Staff recommends approval(s): **(NONE)**.

11. Approval/Denial of 2023 correction(s) of error(s) in fact-Staff recommends approval(s): **(NONE)**.

12. Approval/Denial of 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 Receive the Senior discount as long as they apply by July 24, 2023 appeal Deadline: (NONE).**

13. Approval of allowing 2023 (L7)-(70 years or older(Income Based-w/additional school tax savings homestead exemption)-currently has (L4) Elderly Person(65 years or older-income based homestead exemption)-Map #83-42(Gallion)-She had requested an **(L7) 70 years or older-Income based application during the 45 day time frame-due to her being Homebound-Chief Appraiser Hobbs explained he failed to bring the application until after the deadline-Staff recommends approval of her upgrading from a 2022(L4)age 65 or older-Income based Homestead exemption to the new (L7) age 70 or older-Income based Homestead for 2023 based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**

14. Approval of rescinding approval of 2023 CUVA and allowing 2022 as beginning year of CUVA-Map#24-28(The Estate of Frank Brockington)-Staff recommends rescinding approval of 2022 CUVA-**based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote AND Approval of rescinding 2023 CUVA- based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**



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15. Approval of correcting zoning change-Map#84-1-A(Killingsworth)from Commercial to Residential evaluation for '23- **based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**

16. Approval of (1) Non-disclosure Application-applicant meets Qualifying Criteria-based on Staff recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**

## **X. Personal Property:**

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

- a. Ayers-2004 Ford F-150 Truck-based on Staff recommendation(s)-**Approval to Postpone Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
- b. Curtis-2007 Ford Explorer Sport Trac-\$1,925-based on Staff recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
- c. Gordon-2016 Polaris Slingshot-\$16,995-based on Staff recommendation(s)-**Approval Motion-Assessor Hammock -Second to Motion/ Chairperson Rowell-Motion carried 4-0 vote.**
- d. Hardie-2013 Toyota Prius C-\$6,375-based on Staff recommendation(s)-**Approval Motion-Assessor Smith-Second to Motion/ Chairperson Rowell-Motion carried 4-0 vote.**

2. Approval of 2023 Appeal(s)-Fair Market Revision(s):

- a. Marine and Aircraft account(s)#17291(Coker)-\$12,240-based on Staff recommendation(s)-**Approval Motion-Assessor Hammock -Second to Motion/Assessor Smith -Motion carried 4-0 vote.**
- b. Marine Account#19129(Harper)-\$32,500-based on Staff recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
- c. Commercial Account#19571(MCM Grading LLC)-\$1,989,067-based on Staff recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
- d. Commercial Account#6240(McLeroy Rentals LLC)-ownership name corrected for '23 & '22-based on Staff recommendation(s)-**Approval**



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**Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**

e. Marine Account#20048(Toney)-deleted '23 Boat taxed in Jasper County based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.

3. Approval of adding new Commercial accounts-(MCG Utilities Inc).-Staff recommends Approval:

2021-#20469-\$2,988,376-Fair Market Value.

2022-#20470-\$3,488,019-Fair Market Value.

2023-#20470-\$2,374,130- Fair Market Value-based on Staff

recommendation(s)-Approval Motion-Assessor Hammock-Second to Motion/Assessor McAleer-Motion carried 4-0 vote.

**XI. Public Comment(with 5 minute time limit):**

**\*\*Public Works Director, Todd Goolsby, had joined the meeting in progress.\*\***

County Manager Rogers inquired what repairs were needed for the red Nissan truck to make it road worthy. Public Works Director, Todd Goolsby is present and available to discuss repairs needed with you at the end of today's meeting. He also stated that there is money in our current Budget(\$2,000) for Chief Appraiser Hobbs to order the computer-it's not up to him to order office equipment-he questioned if Chief Appraiser Hobbs had located the additional vehicle to be purchased-there's \$25,000 in the current budget for the new vehicle. Property owner-Kristine Cudnohufsky inquired what requirements, and who was in charge of the ordering and purchasing for our office. What procedure is in place for ordering office phones, and handling these type County responsibilities? There should be some checks and balances on these type tasks and proper procedure.

County Manager Rogers stated he had arranged for our office to borrow the Crown Victoria currently not used by Tonya Perkins and Staff with the Animal Control Department; several repairs, etc. shall be needed to make it



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road worthy for Staff to use the vehicle to complete the 2023 Tax Appeals. He stated that Chief Appraiser Hobbs should contact AT&T for installation of the additional office phone himself-due to this not a regular duty for himself. He questioned the Board if Assessor Tea was reapplying for his Tax Assessor position-which ends the end of August 2023-since he had not been present for the past two meetings. His understanding was that the 2023 Assessor Meeting time schedule had been revised from 9:00a.m. to 11:00a.m. to work with Christopher Tea's schedule. Chief Appraiser Hobbs stated that the time change revision was actually to make the schedule more reasonable for the two school bus drivers currently on the Board. County Manager Rogers stated the current Board of Tax Assessors should make a recommendation to the County Board of Commissioners as to whom they would recommend to serve on their Board.

## **II. Board Members Report:**

**\*\*Approval for Chief Appraiser Hobbs to authorize Staff to work on Saturdays for the remainder of August-based on Staff recommendation-Approval Motion-Assessor Hammock-Second to Motion/Assessor McAleer-Motion carried 4-0-vote.**

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

**XIV. Approval to Adjourn@11:57a.m.-based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**

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

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

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