



"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
Danyeal Smith, Appraiser II
Emily Morris, Appraiser II
Dusty Williams, Appraiser II

TAX ASSESSOR REGULAR SCHEDULED MEETING-MINUTES-SUMMARY-AUGUST 22, 2023-11:00A.M.

I. Call to Order@11:06a.m.....Chairperson Jessica Rowell.

The Pike County Board of Tax Assessors held their Regular Meeting 8-22-23 at 11:06 a.m. at the Pike County EMA/Storage Facility located at 132 Twin Oaks Road, Williamson, Georgia-30292. Chairperson-Jessica Rowell, Assessor Hammock, Assessor Smith and Assessor Tea, were in attendance. Chief Appraiser, Greg Hobbs, Board Secretary, Melissa Connell, and Building and Zoning Director, Jeremy Gilbert were also in attendance. Today's Public present were property owner(s)-Map#053-035-H-Kristen Cudnohufsky, Map#66-45-Tim Ingram, and the Editor of Pike County Times online newspaper, Becky Watts.

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 4-0 vote.

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

IV. Pledge of Allegiance.

V. Approval of August 8, 2023 Regular Re-scheduled Minutes-Summary-Staff recommends approval-based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.

VI. Public Comment(with 5 minute time limit): The Editor of Pike County Times, Becky Watts acknowledged the Board-requesting they identify themselves-it had been a long time since she had attended one of our Board meetings. After introductions, the Board acknowledged all guests present. Becky Watts requested clarification of our process, and time frame for our Board to receive for review their meeting information to be addressed at their meetings. Chief Appraiser Hobbs explained that the Meeting Agenda is closed for Agenda Addition(s)/Deletion(s)at noon the Friday before the meeting to allow Staff preparation of meeting items, etc.-our goal is to have as few amended Agenda Items as possible. Staff emails the Meeting Agenda, and



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the Draft Minutes-Summary to the Board, County Attorney, Rob Morton and his secretary, County Clerk, Angela Blount, and County Manager, Brandon Rogers for their review prior to our meeting.

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

VIII. Chief Appraiser Report, Distribution(s) of updated Budget/Discussion- Chief Appraiser Hobbs, updated everyone on the current 2023 Appeal(s) status of the 1320 original Appeal(s):

Currently 901 Active 2023 Appeal(s).

223 Mailed 30 Day NOA w/Revised Value(s).

138 Resolved 2023 Appeal(s).

14-2023 Appeal(s) Waiver(s) returned/signed.

He explained that our goal is to resolve 2023 Appeals-during a current County-wide REVAL our digest has to have less than 8% pending appeals for the Department of Revenue to accept our 2023 Digest to allow Tax Commissioner-Donna Chapman to have 2023 bills printed and begin collecting 2023 taxes.

IX. Old Business:

1. Approval of Postponed Motor Vehicle Appeal-TAVT- fee(s)Revision-based on Staff Recommendation Board consideration-**Approval Motion-Assessor Hammock-Second to Motion-Assessor Tea-Motion carried 4-0 vote:**

a. Ayers-2004 Ford F-150 Truck-Revised FMV-\$3,215.

X. New Business: Real Property:

(Please see Agenda item(s) list(s)-as provided at today's meeting for Items# 1-8 /a-m .)-(**There was no pending Agenda Items for Today-Item(s)#**1-4 and ***8.)**

****1.** Approval/Denial of 2021 Appeal(s) with Fair Market Value Revision(s)- Staff recommends approval(s).

****2.** Approval/Denial of 2021 Waiver(s) with Fair Market Value Revision(s)- Staff recommends approval(s).

****3.** Approval/Denial of 2022 Appeal(s) with Fair Market Value Revision(s)-Staff recommends approval(s).

****4.** Approval/Denial of 2022 Waiver(s) with Fair Market Value Revision(s)-Staff recommends approval(s).



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5. Approval of (58)-2023 Appeal(s) with Fair Market Value Revision(s) approval(s)-based on Staff recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**
 6. Approval of (14)-2023 Waiver(s) with Fair Market Value Revision(s)-based on Staff recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
 7. Approval of (11)-CUVA New Application(s)- in lieu of 2023 Appeal-Based on Staff recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
 - ** 8. Approval/Denial of 2023 correction(s) of error(s) in fact-Staff recommends approval(s).
 9. Approval of (1) Non-disclosure Application-Applciant meets Qualifying Criteria-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
 10. Approval to forward Tax Refund/Relief Application Form to County Commissioners for 2023 consideration-Map#47-19(Wall)-house burned July 2023-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**
 11. Approval to postpone "Approval/Denial of 2015 CUVA Application-Map#9-1-D(Turner)-Staff recommends Board consideration and requests legal opinion"-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
 12. Approval of 2023-(S1) Regular Homestead Exemption Application-Map#86-308(Bearden)-Staff recommends approval of '23 (S1)-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea -Motion carried 4-0 vote.**

XI. Personal Property:

1. Approval/Denial of Motor Vehicle Appeal(s)-TAVT
Fee(s)Revisions-Staff Requests Board consideration(s):
 - a. Bornt-2020 CRV-Honda-NO CHANGE-Revised TAVT-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**
 - b. Days-2004 Toyota Tundra Truck-NO CHANGE-Revised TAVT-based



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- on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
2. Approval of (2)-2023 Personal Property Waiver(s)-based on Staff Recommendation(s)-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
 3. Approval of 2023 Personal Property Correction(s)-of error(s) in fact:
 - a. Delete 2023 Marine Account#16359(Pilkenton)-boat taxed in Morgan County for '23-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
 - b. Delete 2023 Commercial Account#18386(DCT Trucking Enterprises)-GA license dissolved 10/28/2022-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**
 4. Approval of 2023 Appeal(s)-Fair Market Revision(s)-send 30 NOA:
 - a. Revalue Boat & Motor Marine Account#19746(Williams)-\$30,000-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**
 - b. Update '23 Commercial Account#19383(Ryan & Sons Construction, Inc.)-\$251,406-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**
 - c. Jones Petroleum Company/Convenience Stores, Inc./Jones Real Estate:
 1. Delete duplicate '23 Commercial Account#20437(Jones Petroleum Company)-sent 30 day notice;taxed correctly as '23 Commercial Account#20319-No additional notice needed-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
 - d. '23 Commercial Account#20436(Jones Real Estate) listed in Pike computer-Account#90238 listed on '23 Return only-NO CHANGE-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
 - e. Commercial Account#19383(Ryan & Sons Construction, Inc.)-updated



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- account for '23-\$251,406-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
- f. Aircraft Account#17929(Lee)-per '23 Reporting Form-no change in Aircraft Fair Market Value-\$15,900-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
 - g. Commercial Account#18935(Carter 5 Property Management LLC)-per '23 Reporting Form-updated Fair Market Value-\$45,269-based on staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Smith-Motion carried 4-0 vote.**
 - h. New Commercial Account#20277(Bonura's) added per '23 Reporting Form-Fair Market Value-\$6,435-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
5. Approval to delete accounts for 2023-per verification from Tax Commissioner Donna Chapman and Staff-Staff recommends action(s) on account(s) as listed below:
- a. Delete '23 Marine Account(s)#17528-\$7000 and #17425-\$1,108(Taylor)-Spalding County Resident-based on Staff **Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammond-Motion carried 4-0 vote.**
 - b. Delete '23 Aircraft Account#19762(Sells)-\$220,800-all 4 aircraft-out of county for '23-4 new owner(s) in different GA counties-per FAA inquiry-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Hammock-Motion carried 4-0 vote.**
 - c. Delete '23 Commercial Account#10670(CTD Interiors Inc.)-\$8,205-GA license registration dissolved 9/3/2012-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Motion/Assessor Tea-Motion carried 4-0 vote.**

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

Pike County Times online newspaper Editor, Becky Watts requested the Board allow her to receive a copy of the Novus Agenda and Word



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Agenda available for today’s meeting-there had not been enough Agenda(s) copies to distribute to all Public present at today’s meeting. The Consensus of the Board was to provide those copies for her.

XIII. Board Members Report:

Assessor Tea inquired the timeframe/process for the 2023 Wingap information to be listed on our website-that currently has 2022 Tax Digest info listed. Chief Appraiser Hobbs stated he would make that phone call after the meeting to make the 2023 info available.

XIV. Attorney Comments: (NONE).

**XV. Approval to Adjourn@11:33a.m. -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_____.