



“Serving Citizens Responsibly”

73 Jackson Street
Zebulon, GA 30295

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

Pike County Board of Tax Assessors:

Jessica Rowell, Chairperson
Hugh Richard McAleer, Vice-Chairman
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
Danyael Smith, Appraiser II
Emily Morris, Appraiser II
Dusty Williams, Appraiser II

TAX ASSESSOR REGULAR SCHEDULED MEETING-MINUTES-SUMMARY-SEPTEMBER 7, 2023-11:00A.M.

The Pike County Board of Tax Assessors held their Regular Meeting 9-7-23 at 11:00 a.m. at the Pike County EMA/Storage Facility located at 132 Twin Oaks Road, Williamson, Georgia-30292. Vice Chairman-McAleer, Assessor Hammock, and Newly appointed Assessor Kristen Cudnohufsky were in attendance, with Assessor Smith joining the meeting by phone-call-in to Greg’s phone. 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#66-45-Tim Ingram, and Map#71-24-G-Fire-Chief-Bobby Wilkerson. County Clerk Angela Blount joined the beginning of the meeting, and Editor of Pike County Times online newspaper, Becky Watts joined shortly after the beginning of the meeting.

I. Call to Order@11:00a.m.....Vice-Chairman Hugh McAleer.

II. Approval of Agenda-(O.C.G.A.-50-14-1-1(e)-based on Staff recommendation-Approval Motion-Vice-Chairman McAleer-Second to Motion/Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-carried 3-0 vote(with Assessor Cudnohufsky abstaining from Motion vote).

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

IV. Pledge of Allegiance.

V. Approval of August 22, 2023 Regular Re-scheduled Minutes-Summary- Based on Staff recommendation-Approval Motion-Chairperson Rowell- Second to Motion/Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-Motion carried 3-0 vote(with Assessor Cudnohufsky abstaining from Motion vote).

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

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

VIII. Chief Appraiser Report, Distribution(s) of updated Budget/Discussion:
Chief Appraiser Greg Hobbs welcomed newly appointed Assessor Kristen Cudnohufsky in attendance of her first Board of Tax Assessors meeting as she



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acknowledged all present. He updated everyone on the 2023 appeal status, and discussed the upcoming Department of Revenue 2022 Audit review-our 2022 Sales Ratio was 29.63. He discussed several items as listed in his written report(Please see Report Attachment in today's minutes.) He did request that with the 2022 Ratio results, he would recommend plans be budgeted for a new aerial flight-since our most current flight was in 2013, and consideration for a total REVAL per outside contractor possibly be considered. The 2022 review next week shall let us know just what the financial consequences shall be for the County's 2022 low ratio.

IX. Old Business: (NONE).

X. New Business: Real Property:

***(Please see Agenda item(s) list(s)-as provided at today's meeting for Items# (1-10/a-i)-Online County Website-Novus Agenda).**

**** (Upon discovery of discrepancy in today's Word Document Agenda Items and the Novus Agenda Items at today's meeting, the consensus of the Board was to use the Public Novus Agenda posted on the County's website for the remainder of today's meeting-which included several exhibit(s) to be addressed on today's Agenda.)****

***This Item#1 was replaced with Item#6 on Public Novus Agenda: (#1. Approval/Denial of 2023 Appeal(s) with Fair Market Value Revision(s) approval(s)-Staff recommends approval(s)-see Novus Agenda Item#2.)**

(Item#6-Word now#1-Novus Agenda-a.)-Approval of rescinding 2023 approval of CUVA-Map#38-51-A(Leclerc) and Approval of 2022 CUVA- Map#38-51-A(Leclerc)-Based on Staff recommendation-Approval Motion-Vice-Chairman McAleer-Second to Motion/Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-carried 3-0 vote(with Assessor Cudnohufsky abstaining from Motion vote)-see Attachment#1).

(Item#1.-Word now#2-Novus Agenda-b.)-Approval of (128)-2023 Appeal(s)with Fair Market Value Revision(s)-Approval(s)-based on Staff recommendation(s)-Approval Motion-Vice-Chairman McAleer-Second to Motion/Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-Motion carried 3-0 vote(with Assessor Cudnohufsky abstaining from Motion vote)-see Attachment-list#(s)1&2).



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(Item#2-Word now **#3-Novus Agenda-c.)-Approval of (20)-2023 Waiver(s) with Fair Market Value Revision(s)-based on Staff recommendation(s)-Approval Motion-Vice-Chairman McAleer-Second to Motion/Assessor Hammock-Motion carried 3-0 vote(with Assessor Cudnohufsky abstaining from Motion vote)-see Attachment list#3).**

(Item#3-Word now **#4-Novus Agenda-d.)-Approval of (4)-CUVA New Application(s)-in lieu of 2023 Appeal(s)-based on Staff recommendation(s)-Approval Motion-Vice-Chairman McAleer-Second to Motion/Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-Motion carried 3-0 vote(with Assessor Cudnohufsky abstaining From Motion vote)-see Attachment list#4).**

(Item#4-Word now **#5-Novus Agenda-e.)-Approval/Denial of 2023 correction(s) of error(s) in fact-Staff recommends approval(s): (NONE).**

(Item#8-Word now **#6-Novus Agenda-f.)-Approval to rescind 2023 CUVA Renewal Application denial-AND approve 2023 CUVA Renewal Application-Map#78-1-E(Webb)-based on provision of required Documentation by Applicant-based on Staff recommendation-Approval Motion-Vice-Chairman McAleer-Second to Motion/Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-Motion carried 3-0 vote(with Assessor Cudnohufsky abstaining from Motion vote).**

(Item#7-Word now **#7-Novus Agenda-g.)-Approval of (2021, 2022, & 2023) Regular Homestead Exemption(S1)-Map#88-63-A(Martinez)-per-10/27/20 recorded deed received from property owner 9/1/23-based on Staff recommendation-Approval Motion-Vice-Chairman McAleer-Second to Motion/Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-Motion carried 3-0 vote(with Assessor Cudnohufsky abstaining from Motion vote).**

(Item#9-Word now **#9-Novus Agenda-h.)-Approval of 2023 CUVA Renewal Application-Map#71-5-A(King)-adding accessory buildings(barns) on property record card-based on Staff recommendation-Approval Motion-Vice-Chairman McAleer-Second to Motion/Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-Motion carried 3-0 vote(with Assessor Cudnohufsky abstaining from Motion vote).**



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(Item#10-Word now#10-Novus Agenda-i.)- Approval of 2023 Approval/Denial to mail 45 day NOA-Map#74-216(Jackson)-per owner's Request-stated 2023 notice notification never received at current correct mailing address-Staff recommends approval to mail 45-day 2023 Notice of Assessment-based on Staff recommendation-Approval Motion-Vice-Chairman McAleer-Second to Motion-Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-Motion carried 3-0 vote(with Assessor Cudnohufsky abstaining from Motion vote).

XI. Personal Property:

(Item#1-Word Now#1-Novus Agenda a.)-Approval of 2023 Appeal-based on Staff recommendation(s) approval(s)of Fair Market Value Revision(s): Delete MCG Utilities Inc.(2023 Commercial Account#20470-Fair Market Value-\$2,374,130)-per documentation provided with 2023 Appeal-all equipment was out of Pike County as of 1/1/23-based on Staff recommendation-Approval Motion-Vice-Chairman McAleer-Second to Motion-Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-Motion carried 3-0 vote(with Assessor Cudnohufsky abstaining from Motion vote).

(Item#2-Word Now#2-Novus Agenda b.)-Approval of 2023 Waiver-Commercial Account#19571(MCM Grading LLC)-based on Staff recommendation-Approval Motion-Vice-Chairman McAleer-Second to Motion-Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-Motion carried 3-0 vote(with Assessor Cudnohufsky abstaining from Motion vote).

(Item#3-Word Now#3-Novus Agenda c.)-Approval to delete account(s) for 2023-per verification from Tax Commissioner Donna Chapman and Staff-based on Staff recommendation-Approval Motion-Vice-Chairman McAleer-Second to Motion-Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-Motion carried 3-0 vote(with Assessor Cudnohufsky abstaining from Motion vote)-account(s) as listed below:

- a. Delete duplicate '23 Aircraft Account#19126(McKibben/Stamley)-\$44,000-Aircraft-taxed as current Account#19640-James Stanley for '23(and '22).



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b. Delete '23 Commercial Account#17867-Circle R Feed & Supply-GA license dissolved 2015.

c. Delete '23 Marine Account#13195-Taylor-Boat out of Pike.

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

County Manager Brandon Rogers inquired about the status of the 2023 Digest Appeals. He also referenced that due to Mark Whitley's assistance to the County by flying drones on the County's roads, there might be an economical alternate when updating Pike's aerial maps.

Chief Appraiser Hobbs further explained details concerning Tax Commissioner, Donna Chapman's letter requesting to share our server with the new program she is adding to her system to handle tax matters. Assessor Cudnohufsky inquired about server compatibility and County security protocol on matters of this kind. The consensus of the Board was to consult County Attorney, Rob Morton.

County Clerk, Angela Blount asked Assessor Cudnohufsky if there was a reason she had abstained from voting on today's meeting Agenda item(s)-she responded that she had not been provided the paperwork concerning those Agenda Item(s) to be addressed at today's meeting for prior review.

XIII. Board Members Report:

Chief Appraiser Hobbs read a 'Final Board Member Report' letter from former Board Member Christopher Tea(Please see today's minutes-summary attachments).

Prior to the Approval Motion, Assessor Cudnohufsky asked where did the money come from in the Tax Assessors Budget to provide for this expense- Chief Appraiser Hobbs confirmed that the funding was available in our current budget.

****Approval to purchase Adobe Acrobat Pro DC for Board Secretary-Melissa Connell's computer-for a Year as quoted by Adobe@\$232.88-based on Staff recommendation(s)-Approval Motion-Vice-Chairman McAleer-Second to Motion/Assessor Hammock-Assessor Smith voted by speaker phone for Motion Approval-Motion carried 4-0 vote.****

XIV. Attorney Comments: (NONE).

XV. Approval to Adjourn@11:46a.m.-based on Staff recommendation-Approval Motion-Vice-Chairman McAleer-Second to



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Motion/Assessor Smith-voted by speaker phone with Assessor Hammock voting for Approval-Motion carried 3-0 vote- (with Assessor Cudnohufsky abstaining from Motion vote).

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

Date__9-19-2023____Chairperson_____OR

Vice-Chairman_____Secretary_____.