



“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
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 19, 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 9-19-23 at 11:06 a.m. at the Pike County EMA/Storage Facility located at 132 Twin Oaks Road, Williamson, Georgia-30292. Chairperson-Rowell, Vice Chairman-McAleer, Assessor Cudnohufsky, Assessor Hammock, and Assessor Smith were in attendance. Chief Appraiser, Greg Hobbs, and County Manager, Brandon Rogers were also in attendance(Board Secretary, Melissa Connell was not in attendance due to illness). County Clerk Angela Blount was Acting Secretary today in Board Secretary Connell’s absence. Public present was property owner- Map#66-45-Tim Ingram, - Editor of Pike County Times Online Newspaper Becky Watts, and Publisher of the Pike County Journal Reporter Newspaper-Rachel McDaniel.

II. Approval of Agenda-(O.C.G.A.-50-14-1-1(e)-based on Staff recommendation-Approval Motion-Chairperson Rowell-Second to Approval Motion-Vice-Chairman McAleer-Assessor Cudnohufsky-Assessor Hammock-and Assessor Smith-Motion carried 5-0.

II. Invocation.....Chief Appraiser Hobbs.

IV. Pledge of Allegiance.

V. Approval of September 7, 2023 Regular Re-scheduled Minutes-Summary-based on Staff recommendation-Approval Motion-Chairperson Rowell-Second to Approval Motion-Vice-Chairman McAleer- Motion carried 4-0 vote(with Assessor Cudnohufsky abstaining from Motion vote-stated she has not seen the 9/7/23 Minutes-Summary).

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

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

VIII. Chief Appraiser Report, Distribution(s) of updated Budget/Discussion:



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Chief Appraiser Hobbs updated the Board on the ongoing process of preparing the 2023 Digest, and the status of the 2023 active appeals:

676 Appeals are currently active.

312 Have been mailed a 30 NOA.

96 Have returned their Waiver(s) forms.

And 238 have been resolved.

He distributed each Board Member a copy of the most Current Board of Tax Assessors Policy and Procedure(s) printed Manual 'as is'-stating there has been Policy changes approved by the Board since the 2015 version-which are not currently reflected in this 2015 printed version. The Office has worked to address the most current issues yearly to produce a Tax Digest. Our 2022 Sales Ratio of 29.63-which was not appealed by the Pike County School Board of Education, nor the Pike County Board of County Commissioners-shall result in a penalty for the County, or a consent order(Please see today's printed Chief Appraiser's Report Attachment, and copy of 2022 Sales Ratio Study Attachment with the Minutes-Summary).

IX. Old Business: (NONE).

****Assessor Cudnohufsky made the motion to adjourn today's meeting @11:21 a.m.-before New Business began-the Motion died for lack of a Second to the Motion to adjourn.****

X. New Business:

Real Property:

- 1. Approval of (41)-2023 Appeal(s) with Fair Market Value Revision(s)
Based on Staff recommendation(s)-(Please see List#1)-Approval Motion-
Chairperson Rowell-Second to Approval Motion-Vice-Chairman
McAleer-Motion carried 4-0-vote(with Assessor Cudnohufsky abstaining
from Motion vote-stated she did not have enough knowledge on Agenda
Item.)**
- 2. Approval of (18)-2023 Waiver(s) with Fair Market Value Revision(s)-Based
On Staff recommendation(s)-(Please see List#2)-Approval Motion-
Chairperson Rowell-Second to Approval Motion-Assessor Hammock-
Motion vote-stated she did not have enough knowledge on Agenda Item.)**
- *3. Approval of (1)-2023 CUVA New Application- in lieu of 2023**



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Appeal-based on Staff recommendation-**Approval Motion-Chairperson Rowell-Second to Approval Motion-Assessor Hammock-Motion carried 4-0 vote(with Assessor Cudnohufsky abstaining from Motion vote-stated she did not have enough knowledge on Agenda Item.)**

****Please see List#3-for Item(s)**4-**7-with Minutes-Summary.****

****4. Approval of (1)-CUVA Continuation Application-Approval Motion-Chairperson Rowell-Second to Approval Motion-Assessor Hammock-Motion carried 4-0 vote(with Assessor Cudnohufsky abstaining from Motion vote-stated she did not have enough knowledge on Agenda Item.)**

****5. Approval of (1)-CUVA Renewal Application-Based on Staff recommendation-Approval Motion-Chairperson Rowell-Second to Approval Motion-Assessor Hammock-Motion carried 4-0 vote(with Assessor Cudnohufsky abstaining from Motion vote-stated she did not have enough knowledge on Agenda Item.)**

****6. Approval/Denial of FLPA Application(s)-Approval Motion-Chairperson Rowell-Second to Approval Motion-Assessor Hammock-Motion carried 4-0 vote(with Assessor Cudnohufsky abstaining from Motion vote-stated she did not have enough knowledge on Agenda Item.)**

****7. Approval of 2023 (S1)-Regular Homestead Exemption Application-(Strickland)-based on Staff recommendation-Approval Motion-Chairperson Rowell-Second to Approval Motion-Assessor Hammock-Motion carried 4-0 vote(with Assessor Cudnohufsky abstaining from Motion vote-stated she did not have enough knowledge on Agenda Item.)**

8. Approval (2)-2023 Non-Disclosure Application(s)-Applicant(s) have met all application(s)criteria-based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Approval Motion-Vice-Chairman McAleer-Motion carried 4-0 vote(with Assessor Cudnohufsky abstaining From Motion vote-stated she did not have enough knowledge on Agenda Item.)

XI. Personal Property:

- 1. Approval to postpone "Approval/Denial of Motor Vehicle Appeal(s)-TAVT Fee(s)Revisions-Staff requests Board consideration(s):**
 - a. Collier-2015 Chevrolet Silverado Truck.
 - b. Fields-2012 Kia Soul"-based on Staff recommendation(s)-Approval



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Motion-Chairperson Rowell-Second to Approval Motion-Vice-Chairman McAleer Motion carried 5-0 vote.

2. Approval to delete account for 2023-per verification from Tax Commissioner Donna Chapman and Staff-Staff recommends action on account as listed below:
 - a. Delete duplicate '23 Commercial Account#17072(DCT Truck & Auto Inc-GA license dissolved 2016)-**based on Staff recommendation(s)-Approval Motion-Chairperson Rowell-Second to Approval Motion-Vice-Chairman McAleer-Motion carried 4-0 vote(with Assessor Cudnohufsky abstaining from Motion vote-stated she did not have enough knowledge on Agenda Item.)**

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

County Manager Brandon Rogers confirmed the current numbers for the 2023 Appeals. He further stated that the Tax Assessors Board has worked through the years with REVAL(s) in an attempt to comply with the Georgia Department of Revenue and Georgia Department of Audits to bring our Sales Ratio into compliance with mandated requirements. No one had any idea that Property Values would double within a year. Hopefully, 2023 values shall be more in line, and meet State requirements.

County Clerk-Angela Blount(Acting Secretary for today's Meeting)stated she had worked with Board Secretary-Melissa Connell and our office Staff updating the preparation for the meeting Agenda and meeting information, and would be available to assist as needed-commending Secretary Connell's phenomenal preparation of the Minutes. She also prepares two agendas for meetings for the County Commissioners-which can be adjusted to match up - Training is still a 'work in progress' with Word Agenda and Novus.

Editor of Pike County Times Online Newspaper-Becky Watts addressed the Board on the importance of including the Board of Tax Assessors Policy and Procedure Manual as an attachment in the Board's legal Minutes-Summary.

XIII. Board Members Report:

****Approval for Chief Appraiser Hobbs to obtain (3) proposals for the Board to review from vendors for new County aerial maps to**



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be flown-showing updates, and address ALL errors currently on the 2013 aerial Maps-based on Staff recommendation(s)-Approval Motion-Vice-Chairman McAleer-Second to Approval Motion-Assessor Hammock-Motion carried 5-0 vote.

XIV. Attorney Comments: (NONE).

XV. Approval to Adjourn@11:51a.m.-Approval Motion-Chairperson Rowell-Second to Approval Motion-Vice-Chairman McAleer-Motion carried 5-0.

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

Date 10/03/2023 Chairperson _____ OR

Vice-Chairman _____ Secretary _____.