

**SPECIAL CALLED MEETING  
PIKE COUNTY BOARD OF COMMISSIONERS**

The Pike County Board of Commissioners held a Special Called Meeting on Thursday, February 1, 2024, at 4:30 p.m. in the Courthouse, Main Courtroom, at 16001 Barnesville Street, Zebulon. Chairman Briar Johnson convened the meeting and Commissioners Tim Daniel, Tim Guy, Jason Proctor and James Jenkins attended. County Manager Brandon Rogers, County Attorney Rob Morton and County Clerk Angela Blount were also present. (O.C.G.A. § 50-14-1(e) (2)).

- 1. CALL TO ORDER.....Chairman J. Briar Johnson**
- 2. INVOCATION.....Silent Invocation**
- 3. PLEDGE OF ALLEGIANCE.....Chairman J. Briar Johnson**
- 4. APPROVAL OF THE AGENDA - (O.C.G A. § 50-14-1 (e) (1))**  
**Motion/second by Commissioners Daniel/Proctor to approve the agenda, motion carried 5-0.**
- 5. NEW BUSINESS**

**a. Discussion with Pike County Tax Assessors Board regarding 2022 Pike County Tax Digest.**

County Manager Brandon Rogers addressed the Board asking if they would like to entertain a motion to allow members of the Tax Assessors Board, the Tax Commissioner, and the Chief Tax Appraiser to speak, when necessary, since the discussion does involve them.

**Motion/second by Commissioners Daniel/Proctor to allow members of the Tax Assessors Board, the Tax Commissioner, and the Chief Tax Appraiser to speak, when necessary, motion carried 5-0.**

County Manager Brandon Rogers stated that this meeting was called to discuss a letter received from the Georgia Department of Revenue regarding the Pike County 2022 Tax Digest. The letter reflects that the Tax Commissioner received a copy as well as the Chairman of the Pike County Board of Tax Assessors and the Chairman of the Pike County Board of Commissioners. CM Rogers noted that the Tax Assessors office and the Board of Commissioners office did not receive the letter. The Tax Commissioner was the only one who received the letter. CM Rogers stated the county has until approximately February 8, 2024, to respond to the letter. There are two different criteria's to filing an appeal, 1) the correctness of the Commissioner's determination that the digest does not meet the requirements and/or 2) the adequacy of the time period which was available to the county to correct the prior deficiency in the digest. CM Rogers stated he believes the county may be able to fall under both criteria. CM Rogers stated the Tax Assessors are audited every three years. In 2019, Pike County failed the audit. The sales ratio was 34.09 and should have been between the standard of 36.00 to 44.00. The next year, 2020, the Tax Assessors office corrected the issue. The sales ratio was 38.77, which was within the standard. In 2021, the housing inflation started. Pike County saw an increase in the years 2018-2019, a 5% increase in housing prices. Pike County saw an increase in the years 2020-2021, it increased 11.46%. CM Rogers noted it is very difficult for the Pike County Tax Assessors office to predict that inflation. Everyone thought the market would fail, the market did not fail it increased 18.04% on top of the 11% increase which put the county even further behind. The issue was corrected in the first year, in the second year of the correction stage there was a drop-off with the sales ratio being 33%. By this time, the county roughly had a year to a year and a half to correct that issue and to fix the issue the county was already fixing. CM Rogers stated it is not fair to say the Tax Assessors office has not done their job, that is not correct information. The county was on the right path to get the problem fixed then circumstances caused the office to not be able to do what they needed to do. Could the Tax Assessors have done better, absolutely, no one is perfect. In 2022, the market leveled off and the county only saw a 4.77% increase, Pike County sales ratio dropped from 33 to 29. In 2023, the Tax Assessors office made some changes with the square footage pricing; therefore, when the sales ratio is released this year, the county should see a difference. County Manger Rogers stated that he feels with this information that the county has a solid appeal to the state that enough time was not allowed to fix the issue. The report that the Georgia Department of Revenue released reflected 33 out of 50 counties failed the 2022 audit with 2 counties being fined. CM Rogers noted he thinks the county has an obligation to respond to the letter dated January 9, 2024. Tax Commissioner, Donna Chapman, addressed the Board stating she has spoken with the Georgia Department of Revenue, and the only thing wrong with the letter dated January 9, 2024 is the Public Utility percentage ratio. Kenny with the Georgia Department of Revenue told Mrs. Chapman that a corrected letter has been put in the mail and will be certified to the Tax Commissioner and copied to the Board of Commissioners and Tax Assessors Board. Kenny advised Mrs. Chapman that the county does not need to respond to the letter that is incorrect but to the new letter that has been mailed. The county will have 60 days to appeal from the letter date that is coming not the January 9, 2024 letter. The January 9, 2024 letter is basically void because it had a correction that had to be made. Donna Chapman noted the county can pay the fine of \$48,645 and try to correct it on their own or an appeal can be filed. Doing a consent order with the state and getting them to do an audit would be a great help in finding out what exactly the Tax Assessors office needs. County Attorney Rob Morton noted that the Board of Commissioners can request by resolution for the Department of Revenue to do a performance review of the Pike County Tax Assessors. A three-person board will be sent down, one person from the state and two Chief Appraisers from other counties, to review the Board of Assessors and Appraisal Staff. This board will do evaluations,

make comments, and give recommendations. Mr. Morton stated the question is, is a performance review an alternative to filing an appeal to the letter. Mr. Morton recommends doing both in hopes to reduce or minimize the penalties by showing that the county is taking over action. Chairman Johnson asked if the county requested for a performance review and filed an appeal if that might help reduce the penalty. County Attorney Rob Morton replied absolutely. Chairman Briar Johnson asked if it would cost the county money to request a performance review. County Attorney Rob Morton replied yes that the way the statute is written, the Board of Commissioners will be responsible for the reasonable expenses of the review board. Commissioner Jenkins noted four years ago the county was notified of the tax increase and the reasoning was the county was 10 years behind on reassessments and should be done every three to five years. County Attorney Rob Morton stated it was his recollection that the Board of Tax Assessors was not on a three-year rotating plan and as a result of that notice the board began to negotiate a third-party contractor to start doing the evaluations on a three-year rotation doing residential, commercial and land only. Commissioner Guy asked if the county has any idea of what it will cost the county. Rob Morton stated a reasonable cost. The penalty could possibly be mitigated with showing the county is taking an action plan. Commissioner Proctor noted that the county is getting fined because the county is not charging enough tax. County Attorney Rob Morton stated that is correct. Commissioner Guy asked if there is a way to find out what a reasonable amount would be. County Attorney Rob Morton replied there is no way of knowing what a reasonable amount would be that the amount will be based on actual numbers.

**Motion/second by Commissioners Jenkins/Daniel to approve the resolution requesting for a performance review of the Pike County Board of Tax Assessors, as well as authorize the filing of an appeal to the action taken from the Georgia Department of Revenue and authorize the Chairman to sign and the Clerk to attest, motion carried 5-0.**

**6. EXECUTIVE SESSION – NONE**

**7. ADJOURNMENT**

**Motion/second by Commissioners Guy/Proctor to adjourn at 4:59 p.m., motion carried 5-0.**

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J. Briar Johnson, Chairman

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Angela Blount, County Clerk