Assessors' Meeting Agenda June 10, 2020 8:30 AM

- 5-B

- 1. Review and approve minutes from May 19, 2020 meeting.
- 2. Review and approve E&Rs and NODs presented by appraiser.
- 3. Review and approve homestead exemption applications submitted. List attached for the minutes.
- 4. Review and approve covenant applications submitted and prequalified by appraiser. See list attached.
- 5. Review real property appeals.
- 6. Review personal property appeals.
- 7. Chief Appraiser's Status Report
- 8. Adjourn

# **Candler County Board of Tax Assessors**

Meeting Minutes June 10<sup>th</sup>, 2020

### **Opening**

The meeting was called to order at 8:30am by Letrell Thomas in the Tax Assessors office at the Candler County Courthouse.

#### **Attendees**

Letrell Thomas, Assessor & Chairman Dorothy S. Hunt, Assessor Leonard W. Childs Jr., Assessor Marian Grier, Chief Appraiser Cheyenne Lanier, Secretary

### **Approval of Minutes**

Motion was made by Mr. Childs to approve the minutes of the May 19<sup>th</sup>, 2020 meeting. Ms. Hunt seconded. Minutes were approved unanimously and signed.

#### **Old Business**

None.

#### **New Business**

Motion was made by Mr. Childs to review and approve Error & Release requests, as well as Not on Digest forms submitted by appraiser. Ms. Hunt seconded. Motion passed unanimously. All were approved.

Motion was made by Mr. Childs to approve homestead applications submitted. Ms. Hunt seconded. Motion passed unanimously.

Motion was made by Ms. Hunt to review and approve Conservation Use Valuation Assessment applications prequalified by appraiser. Mr. Childs seconded. Motion passed unanimously.

Motion was made by Mr. Childs to review real property appeals and approve changes made by appraiser. Ms. Hunt seconded. Motion passed unanimously.

Motion was made by Mr. Childs to review personal property appeals and approve changes made by appraiser. Ms. Hunt seconded. Motion passed unanimously.

Motion was made by Ms. Hunt to provide Wendy Salter with two options regarding the breach of Covenant for parcel 012-007, and review the response. Mr. Childs seconded. Motion passed unanimously.

Mrs. Grier presented the Chief Appraisers status report.

## Adjournment:

The next monthly meeting was scheduled for July 14<sup>th</sup> at 8:30am to be held in the Tax Assessors office at the Candler County Courthouse.

The meeting was adjourned by Letrell Thomas at 9:30am.

Minutes Submitted by:	
Chujan Fenier	7.14.2020
Cheyenne Lanier, Secretary	Date
· ·	
Minutes Approved by:	
Till Some	7-14-20
Letrell Thomas, Assessor & Chairman	Date
Dorothy S. Hunt, Assessor	7/14/20 Date
Leonard W. Childs Jr., Assessor	7/11/20 Date

Assessors' Meeting June 10, 2020 Chief Appraiser's Report

- 1. Met with the Commissioners on April 28<sup>th</sup> about the 2021 budget we submitted. Requested increases in Office supplies from 2,000 to 3,500; postage from 1,500 to 3,500; and to roll over unused funds in the travel and education and training accounts to 2021. We also requested a \$660 increase in Professional GIS for qPublic to publish NOAs on our website with each parcel. Approved budget still not received, but the commissioners did approve \$660 to put NOA on the website this year.
- 2. Parcel 012-007 owned by Wendy Powell Salter was issued a notice of intent to assess penalty for breach of a conservation use covenant. The reason is she is operating a commercial business on the property which is Camp South RV Park. The penalty is \$7,800.68. It is a 2013 covenant. She wants to appeal the penalty on the basis that the property is used for agritourism and the people camping there are doing agritourism. I spoke with Kenny Colson of the Department of Revenue about this. His opinion is this is a definite breach because agritourism does not embrace overnight accommodations of any kind. The BOA should make a decision to continue the breach as is or withdraw it if she agrees to shut down the RV park for the remainder of the covenant.
- Jasmine Sandifer-Lee was terminated as deed clerk on May 26, 2020.
  The commissioners put an indefinite hiring freeze in place on June 1, 2020 on all permanent full-time positions.
- 4. On May 26<sup>th</sup> Roberta Job had her six-month review, and is now permanent as mobile home clerk/inspector.
- 5. 41 Real Property appeals have been received as of June 9<sup>th</sup>. All but 4 have been reviewed and 30-day notices sent.

### 2020 COVENANT LIST 5/20/2020 TO 6/9/2020

PARCEL NUMBER	OWNER'S NAME	NEW	RENEWAL	RELEASE	CONTINUATION	DENIED	COMMENTS
038-010	LAWHORNE, THOMAS W III				2013		
026-005-001	HADDEN, LARRY M				2013		
001-006	ZIPPERER, CHRIS & MEREDITH				2012		
001-006-003	ZIPPERER, CHRIS & MEREDITH				2012		
006-010	OLLIFF FARMS LLC		2020				
038-006-001	BRYAN, JAN				2013		
053-025	KREIDER, ARNOLD & RACHEL				2017		
044-013	OGLESBY, WILLIAM E JR				2012		
015-002-001	PAGE, CATHERINE HALL				2019		
063-019-002	WARREN, SUE KENNEDY ESTATE	2020					
063-019-003	WARREN, SUE KENNEDY ESTATE	2020					
008-017	BROWN, MARIE ESTATE	2020					
060-001	TRJ FARMS LLC				2012		
052-026-004	HENDLEY, TATUM TENILLE COLLINS	2020					
045-045	JACK STRICKLAND JR TRUST			2013			PENALTY PAID
015-009	DURDEN, RAINEY	2020					
015-013	DURDEN, RAINEY	2020					

APPROVED:

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### 2020 HOMESTEAD EXEMPTIONS APPROVED

### MAY - JUNE

CODE	PARCEL NO	NAME
S1	M24-040	BROWN, ELIZABETH A
S1	046-016-001	WATERS, TIMOTHY TRAY & AMY W
SC	052-015	MEEHAN, TERRANCE L & SUSAN E
S4	009-007	BISHOP, BRYANT
S3	M34 055	SWAIN, DAVID REAGAN
S4	M44 038	HOWARD, ROBERT E & BETTY B
S1	069-010	DESSUREUX, DOUGLAS
S1	052-026	COLLINS, TONY HOWELL
S1	047-083-002	JOHNSON, JOHN
S1	M45-086	GARITY, JOHN T III & AIMEE YOUNGBLOOD
S1	M47-036	AASHIEM, BRYAN LAWRENCE & CHERYL
S4	M29-009	GRIFFITH, CURTIS & JOYCE
S1	026-025	STAPLETON, FRAMK ANTHONY & AMBER N
S4	045A-054	SAPP, ALFREIDA
S4	029-006	BIRD, PAT R
S4	070F-006	MOORE, CARNELL W

**APPROVED** 

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	Activ	e Appeal List			
LASTNAME	APPEAL YR	PARCEL NO / PP ACCT	STATUS	APPEAL TYPE	APPEALKEY
ALLMOND, T C JR	2020	M55 035	30 Day	R	6912
ALLMOND, T C JR	2020	M44 027	30 Day	R	6913
ALLMOND, T C JR	2020	M55 005	30 Day	R	6914
ALLMOND, T C JR	2020	M55 005 001	30 Day	R	6915
ALLMOND, T C JR	2020	M03 001	30 Day	R	6916
AMERIS BANK	2020	M44 126	30 Day	R	6899
BLACKBURN, JAMES C SR ESTATE	2020	056A 015	30 Day	R	6897
BURNETT, LEWIS EDWARD &	2020	M44 033	30 Day	R	6928
CANDLER APARTMENTS L P	2020	M43 040	30 Day	R	6929
CARDELL, FAYE S	2020	M33 104	30 Day	R	6920
CARDELL, FAYE S	2020	M33 103	30 Day	R	6921
DAUGHTRY, SUSAN T & ELLEN A COLEMAN	2020	M30 005 001	30 Day	R	6938
DEL SARDO, FRANK	2020	034 005 006	30 Day	R	6905
DOUGLAS, WILMA H	2020	M42 044	30 Day	R	6904
GRIFFITH, CURTIS & JOYCE	2020	M29 009	30 Day	R	6922
HENDRICKS, CHERYL	2020	M42 024	30 Day	R	6907
HENRY, JESSIE D	2020	M20 006	30 Day	R	6935
OLLOWAY, JANICE & ETAL	2020	M55 052	30 Day	R	6898
HOLLOWAY, MILLARD LAMAR	2020	M55 065B	Active	R	6937
JOHNSTON, FELIX & JUDY	2020	M18 011	30 Day	R	6908
KERSEY, JESSIE L JR	2020	M33 087	30 Day	R	6911
ODOM, GERALDINE	2020	055 018 002	30 Day	R	6900
PARKER, WALLACE E JR & SANDRA	2020	M34 016	30 Day	R	6901
PATEL, NIRANJAN P	2020	M47 022	30 Day	R	6918
POOLE, EVA	2020	020 035	30 Day	R	6934
RIVENBARK, WAYNE C & PEGGY P	2020	055 036	30 Day	R	6910
ROBERT K BELL JR INC	2020	070B 034	30 Day	R	6932
ROBERT K BELL JR. INC.	2020	055A 010	30 Day	R	6931
ROBERT K. BELL JR INVESTMENTS INC.	2020	020 056	30 Day	R	6930
SAPP, JOHN ALLEN	2020	M31 014	30 Day	R	6919
SHELDON, JOHN D & BRENDA	2020	036G 012	Active	R	6923
SILAS, JOHN MAHLON & DIANE SOWELL	2020	M35 020	30 Day	R	6926
SOUTHERN TURF LLC	2020	M44 045	Active	R	6902
SOUTHERN TURF, LLC	2020	M44 046	Active	R	6903
TAPLETON, FRANK ANTHONY & AMBER N.	2020	026 025	30 Day	R	6924
SUMMER TRACE TOWNHOMES, LP	2020	M42 058	30 Day	R	6936

	Acti	ve Appeal List			
W & W PROPERTIES LLC	2020	037 011	30 Day	R	6925
WILCOX, JAMES H & SHERAN	2020	M53 003	30 Day	R	6917
WILDES, BRENDA KAYE	2020	M35 090	30 Day	R	6909
WILSON, GEORGE PHILLIP & CHRISTY WILSON	2020	071A 015	30 Day	R	6933
WRIGHT, BEVERLY D.	2020	M44 085A	30 Day	R	6906

APPEALTYPE	Count	VID100
R	41	471,860