

Assessors' Meeting Agenda
July 14, 2020
8:30 AM

1. Review and approve minutes from June 16, 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
July 14th, 2020

Opening

The meeting was called to order at 8:45am 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 Ms. Hunt to approve the minutes of the June 16th, 2020 meeting. Mr. Childs seconded. Minutes were approved unanimously and signed.

Old Business

None.

New Business

Motion was made by Ms. Hunt to review and approve Error & Release requests, as well as Not on Digest forms submitted by appraiser. Mr. Childs 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 Mr. Childs to review and approve Conservation Use Valuation Assessment applications prequalified by appraiser. Ms. Hunt seconded. Motion passed unanimously.

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

Cheyenne Lanier presented two personal property appeals that are being referred to the Board of Equalization. The appeals are for Family Dollar Store #1227 (account #1030) and Bi-Lo Holdings LLC (account #8480). Updated notices were sent to both account holders and agents informing them that there was no change in value.

Motion was made by Mr. Childs to withdraw the breach of Covenant for parcel 012-007 owned by Wendy Salter after supporting documentation showed that Camp South RV Park is classified as a farm stay under Georgia Law. Ms. Hunt seconded. Motion passed unanimously.

Mrs. Grier presented the Chief Appraisers status report.

Adjournment:

A called meeting was scheduled for July 29th at 8:30am to be held in the Tax Assessors office at the Candler County Courthouse.

The next monthly meeting was scheduled for August 11th 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:




Cheyenne Lanier, Secretary

7.29.20

Date

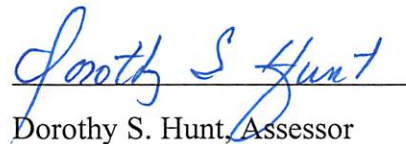
Minutes Approved by:



Letrell Thomas, Assessor & Chairman

7/29/2020

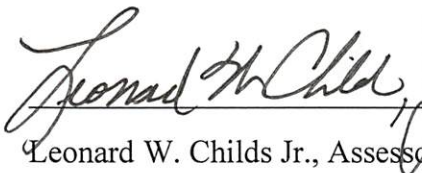
Date



Dorothy S. Hunt, Assessor

7/29/20

Date



Leonard W. Childs Jr., Assessor

7/29/2020

Date

Assessors' Meeting
July 14, 2020
Chief Appraiser's Report

1. 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. *Last meeting, the BOA directed the chief appraiser to send Mrs. Salter a letter giving her the option to cease operation of the RV Park until the covenant ends December 31, 2022, or continue with the RV Park and the covenant will be breached and the penalty assessed in the amount of \$7,800.68. The letter was sent on June 16, 2020. Mrs. Salter responded with a letter on June 23, 2020, stating that Camp South RV Park is now a member of Georgia Grown under the division of Agritourism and is now classified as a farm stay. O.C.G.A. 48-5-7.4(7)(B) "...the term "agritourism" means charging admission for persons to visit, view, or participate in the operation of a farm or dairy or production of farm or dairy products or entertainment or educational purposes or selling farm or dairy products to persons who visit such farm or dairy." The daily charge for the facilities of the RV park include admittance to the farm and all its amenities. Therefore, a stay farm would not break the conservation use covenant, and it is my recommendation that the breach letter be revoked and cancelled and the RV park allowed to be part of the stay farm.*
2. The 2019 sales ratio study from the Audit Department arrived on June 18, 2020. Candler County's overall ratio is 40.99.
3. 237 real property appeals were filed for a value in dispute of \$3,720,029. 2 personal property appeals have been filed for a value in dispute of \$335,966. 39 real property appeals remain to be reviewed.

2020 HOMESTEAD EXEMPTIONS APPROVED

June 10 - July 14, 2020

CODE	PARCEL NO	NAME
S1	M35-032	OSBORN, CASSIUS & DEBRA
S1	036-018	BRASWELL, TROY L
S1	047-060-02A	HILDERBRANDT, JEFFERY E & TIFFANY KAY
S1	056B-002	PIERCE, DENINE & PARL J
S4	029-031	SPIRES, HEIDELORE & GARY MATTHEW
S1	056-016-001	MARCHANT, ROGER D & DONNA J
S3	054-014	COFFEY, MICKEY L
S4	054-014-002	HOGAN, FRANCIS X & KATHY M
S1	069B-016	SHERROD, MARCUS A & MEGHANN S
S1	010-010-001	LEWIS, JAMES D
S4	029A-006	CHESSER, SHARON
S4	P07-006	KINGERY, LUCY B
S1	048-018	BACA, MARIA
SC	018B-012	AMIDON, ANDREW JAMES & BARBARA RAYE
S4	033-022	ALDRICH, JEANETTE
S3	030-001	MERCER, GLORIA

APPROVED



APPROVED



APPROVED



2020 COVENANT LIST
6/10/2020 TO 7/13/2020

PARCEL NUMBER	OWNER'S NAME	NEW	RENEWAL	RELEASE	CONTINUATION	DENIED	COMMENTS
015-001	STEWART, CHARLES W & ERA M	2020					
010-002	SNIPES, J M	2020					
062-023	KINGERY, LEON HUDSON		2020				
005-012	FORDHAM, SARAH CATHERINE				2019		
033-013	JONES, WILLIAM J	2020					
034-017	JONES, WILLIAM J	2020					
056-015	MARCHANT, ROGER D & DONNA J	2020					
029-031	SPIRES, HEIDELORE & GARY MATTHEW SPIRES	2020					
060-001-001	WASDEN, III W T				2012		
028-012	ROBERTS, ANGELA R & PATRICK T	2020					
035-028	HADDEN FAMILY HOLDINGS LLC	2020					
009-012	DEKLE, ROBERT GETZEN JR & HUGH ALLEN DEKLE	2020			2014		
011-010-002	CRIDER, WILLIAM A III						

APPROVED:

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APPROVED:

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