Assessors' Meeting Agenda July 29, 2020 8:30 AM

- 1. Review and approve minutes from July 14, 2020 meeting.
- 2. Review and approve E&Rs and NODs presented by appraiser.
- 3. Review and approve homestead exemption application 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 active appeals list as of 7/28/2020
- 7. Approve final digest and millage rate rollback sheets
- 8. Chief Appraiser's Status Report
- 9. Adjourn

Candler County Board of Tax Assessors

Meeting Minutes July 29th, 2020

Opening

The meeting was called to order at 8:38am 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 July 14th, 2020 meeting. Mr. Childs 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 Ms. Hunt to review real property appeals and approve changes made by appraiser. Mr. Childs seconded. Motion passed unanimously.

There was a review of the active appeals list as of July 28th, 2020. No motions were made.

Motion was made by Ms. Hunt to approve the final digest and millage rate rollback sheets. Mr. Childs seconded. Motion passed unanimously.

Mrs. Grier presented the Chief Appraisers status report.

Adjournment:

The next monthly meeting was moved from August 11th to August 18th at 8:30am to be held in the Tax Assessors office at the Candler County Courthouse.

The meeting was adjourned by Letrell Thomas at 9:05am.

| Minutes Submitted by; | 8/20/200 |
|-------------------------------------|----------------------|
| Cheyenne Lanier, Secretary | Date |
| Minutes Approved by: | |
| Tehl lopen | 8/18/2020 |
| Letrell Thomas, Assessor & Chairman | Date |
| Dorothy S. Hunt, Assessor | 8/18/20 Date |
| Leonard W. Childs Jr., Assessor | <u>8/18/202</u> Date |

Assessors' Meeting July 29, 2020 Chief Appraiser's Report

- 1. The real property digest has increased by \$5,065,698 in total. \$2,009,831 is from reassessment of existing real property. \$3,055,867 is from growth of real property. The personal property digest decreased by \$1,262,866. This is due to the rapid depreciation of solar farms, the closure of Freds, and combined depreciation of existing business assets. Exemptions increased by \$2,688,038 further reducing the net digest from \$277,033,683 in 2019 to \$275,817,375 in 2020.
- 2. 30 Day appeals will expire August 22, 2020. As of 8/28/2020 158 parcels remain under appeal for a 100% value of \$1,802,757.

CANDLER COUNTY TAX ASSESSORS

35 S W BROAD STREET SUITE E METTER, GEORGIA 30439 Voice: 912-685-6346 Fax: 912-685-3818 Visit us on the web at www.qpublic.net/ga/candler

Letrell Thomas, Chairman Dorothy S. Hunt, Assessor Leonard W. Childs, Jr. Assessor Marian Grier, Chief Appraiser Cheyenne Lanier, Personal Property Appraiser Roberta Job, Clerk/Mobile Home Monitor

July 14, 2020

Mrs. Wendy Powell Salter 18903 Kermit Road Metter, Georgia 30439-1371

Reference: Release of potential breach; acceptance of Camp South RV Park as a stay farm.

Dear Mrs. Salter,

The Board of Assessors met this morning and discussed your letter of June 23 stating that Camp South RV Park is a stay farm and member of Georgia Grown. The Board voted to withdraw the potential breach letter and accept Camp South RV Park as a stay farm allowed under O.C.G.A 48-5-7.4(7)(B). Your Conservation Use Value Assessment covenant will remain on parcel 012-007.

Sincerely,

Marian Grier Chief Appraiser

Marian Line

Cc: file

Camp South RV Park 18903 Kermit Road Metter, GA 30439 912-685-7668

June 23, 2020

Ms. Marian Grier Candler County Tax Assessors Chief Appraiser 35 SW Broad Street, Suite E APT RECEIVED PO

JUN 26 2020



Dear Ms. Grier,

Metter, GA 30439

I sent you an email earlier this month with this information, but I wanted to reach out to you by mail as well to make sure you receive my correspondence as I know it is time-sensitive.

Firstly, I wanted to thank you for taking the time to sit down and meeting with me in your office about CUVA and Camp South RV Park.

After you and I spoke, I reached out to *Georgia Grown* the marketing and economic development program of the Georgia Department of Agriculture. They confirmed that Camp South RV Park is recognized as Agritourism based on the state department's definition.

Camp South RV Park is now a member of *Georgia Grown* under the division of Agritourism, and has all member benefits including being able to use the Georgia Agritourism logo on our social media and websites. Should you need confirmation, here is a link to our *Georgia Grown* membership page: https://georgiagrown.com/member/camp-south-ry-park/

Currently, we are classified as a farm stay. However, next year, we will have the distinction of being recognized as a Heritage Farm Stay as we are family-owned and multi-generational.

In addition, Camp South RV Park is going to be featured in the Agritourism section of the next Georgia Grown Guide, which is included in the annually printed Georgia Grown Magazine.

Should you need for me to do anything further to resolve the issue of the covenant, please do not hesitate to reach out to me to let me know.

Best wishes,

Nendy Salte

CANDLER COUNTY TAX ASSESSORS

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Letrell Thomas, Chairman Dorothy S. Hunt, Assessor Leonard W. Childs, Jr. Assessor

Marian Grier, Chief Appraiser Cheyenne Lanier, Personal Property Appraiser Roberta Job, Clerk/Mobile Home Monitor

June 10, 2020

Mrs. Wendy Powell Salter 18903 Kermit Road Metter, Georgia 30439-1371

Reference: Appeal of notice to assess penalty for breach of a conservation use covenant

Dear Mrs. Salter,

The Board of Assessors met this morning and discussed your appeal. After consulting with the Department of Revenue representative, the Board made the following decision. Operating an RV Park on covenant land is definitely a breach of the covenant. The land being used for agritourism is an acceptable use under CUVA, but operating the RV Park constitutes a separate business and is not allowed. Therefore, you have two choices:

- 1. Cease operation of the RV Park until the covenant ends December 31, 2022.
- 2. Continue with the RV Park and the covenant will be breached and the penalty assessed in the mount of \$7,800.68.

Please let us know your decision in writing by July 10, 2020.

Sincerely,

Mg

Marian Grier

Chief Appraiser

Cc: file

2020 COVENANT LIST

7/15/2020 TO 7/29/2020

| PARCEL NUMBER | OWNER'S NAME | NEW | RENEWAL | RELEASE | CONTINUATION | DENIED | COMMENTS |
|---------------|-------------------------|------|---------|---------|--------------|--------|----------|
| 053-008-004 | GRAY, LAURA JEAN ESTATE | 2020 | (i) | | | | |
| 053-008-006 | GRAY, LAURA JEAN ESTATE | 2020 | | | | | |
| APPROVED: | Till Ilman | _ | | | | | |
| APPROVED: | The Aller | | | | | | |
| APPROVED: | Level Miles | | | | | | |
| | 7/1 | - | | | | | |

2020 HOMESTEAD EXEMPTIONS APPROVED

July 15 - July 29, 2020

| CODE | PARCEL NO | NAME |
|----------------------|--------------|----------------------------|
| S4 | 054-014-002 | HOGAN, FRANCIS X & KATHY M |
| APPROVED APPROVED | Joseph S fut | _ |
| APPROVED | Geoney Wills | _ |