

Assessors' Meeting Agenda  
October 13, 2020  
8:30 AM

1. Review and approve minutes from September 15, 2020 meeting.
2. Review and approve automobile appeal presented by appraiser.
3. Review and approve appeal settled since last meeting.
4. Approve using NADA schedules for mobile homes and vehicle values for 2021.
5. Approve the finalized County Equalization Ratio of 40.00 for 2020 Utilities.
6. Discuss CAVEAT/SHORT COURSE attendance plans.
7. Chief Appraiser's Status Report
8. Adjourn
9. Trip to new office at 25 Daniel Street.

Assessors' Meeting  
September 13, 2020  
Chief Appraiser's Report

1. The following accounts were forwarded to the Clerk of Court for Board of Equalization hearings.

- a. Jimmy Hendrix 009-013
- b. Southeastern Grocers LLC (BI-LO Holdings LLC) #8480
- c. Dollar Tree Stores Inc (Family Dollar Stores) #1030

Jimmy Hendrix's appeal was resolved before the hearing date. Dale Fordham represented him and the appeal was settled at a value of \$265,762 reduced from \$276,862.

BI-LO and Family Dollar were heard by the Board of Equalization on September 30<sup>th</sup>. Both accounts were represented by a member of RYAN LLC. After 2½ hours of testimony, the Board expressed their displeasure with both parties, but refused to change either value from what we presented. Normally, I would say 'we won,' but the Ryan representative was so angry and disrespectful to the Board members, I feel sure these accounts will be continued in Superior Court. It could be November 5<sup>th</sup> before we know. They have 30 days after the decision letter is received to file in Superior Court.

2. Dorothy Susan Hunt's term expires December 31, 2020. A letter was received from the Board of Commissioners re-appointing Susan Hunt to the Board of Assessors. I Requested her name be corrected to read Dorothy S. Hunt, instead of Susan Hunt; and her term be corrected to six years as approved by the BOC. Bryan said it will be done.
3. Meeting today with DNR, FEMA, and Bryan Aasheim about Candler County Flood Plane Ordinance of which I am administrator under protest. The ordinance has not been enforced since 2012 at the order of the previous BOC chair H. V. Lanier. The meeting brought to light to Bryan and I that the County does not have the resources or an adequately trained individual to properly enforce the Ordinance. Bryan asked several questions about changing the Ordinance that were rejected, and the consequences if the County opted out the Ordinance Program. I immediately wrote a letter of resignation to the BOC and submitted it to Bryan. A copy is attached for the record.
4. Public utility values were received from the Department of Revenue on October 2, 2020. The summary attached shows the change from 2019 to 2020.

**Candler County Board of Tax Assessors**  
**Meeting Minutes**  
**October 13<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 September 15<sup>th</sup>, 2020 meeting. Ms. Hunt seconded. Minutes were approved unanimously and signed.

**Old Business**

None.

**New Business**

Motion was made by Ms. Hunt to review and approve automobile appeals presented by appraiser. Mr. Childs seconded. Motion passed unanimously.

Motion was made by Ms. Hunt to review and approve appeals settled since last meeting. Mr. Childs seconded. Motion passed unanimously.

Motion was made by Mr. Childs to approve the use of NADA schedules for mobile homes and vehicle values for 2021. Ms. Hunt seconded. Motion passed unanimously.

Motion was made by Ms. Hunt to approve the finalized County Equalization Ratio of 40.00 for 2020 Utilities. Mr. Childs seconded. Motion passed unanimously.

All Board member discussed CAVEAT attendance for 2020 and all members have decided against attending due to budgetary restrictions and COVID-19 related precautionary measures.

Mrs. Grier presented the Chief Appraisers status report.

**Adjournment:**

The next monthly meeting was scheduled for November 9<sup>th</sup> at 8:30am to be held in the Tax Assessors office at 25 W. Daniel Street in Metter, Ga.

The meeting was adjourned by Letrell Thomas at 9:25am.

Minutes Submitted by:

Cheyenne Lanier

Cheyenne Lanier, Secretary

11.9.2020

Date

Minutes Approved by:

Letrell Thomas

Letrell Thomas, Assessor & Chairman

11/9/20

Date

Dorothy S. Hunt

Dorothy S. Hunt, Assessor

11/9/20

Date

Leonard W. Childs Jr.

Leonard W. Childs Jr., Assessor

11/9/2020

Date

**UTILITIES COMPARRISON 2019 - 2020**

	<b>FMV 2019</b>	<b>FMV 2020</b>	<b>CHANGE</b>	<b>AV 2019</b>	<b>AV 2020</b>	<b>CHANGE</b>
AT&T GEORGIA D/B/A BELLSOUTH TELECOM	481	1,022	541	192	409	216
BELLSOUTH TELECOM/AT&T GEORGIA	754	395	-359	302	158	-144
EXCELSIOR E M C	8,679,847	9,204,601	524,754	3,471,939	3,681,840	209,902
GEORGIA SOUTHERN RAILWAY COMPANY	65,312	65,312	0	26,125	26,125	0
GEORGIA POWER COMPANY	16,734,602	17,154,227	419,625	6,693,841	6,861,691	167,850
GEORGIA POWER COMPANY	10,000	10,000	0	4,000	4,000	0
GEORGIA TRANSMISSION CORP	1,273,189	1,407,823	134,634	509,276	563,129	53,854
NORFOLK SOUTHERN RAIL SUBSIDIARIES	137,284	137,284	0	54,914	54,914	0
PINELAND TELEPHONE COOP	9,173,850	9,361,522	187,672	3,669,540	3,744,609	75,069
ZAYO GROUP, LLC	71,647	62,206	-9,441	28,659	24,882	-3,776
<b>TOTAL UTILITIES</b>	<b>36,146,966</b>	<b>37,404,392</b>	<b>1,257,426</b>	<b>14,458,786</b>	<b>14,961,757</b>	<b>502,970</b>

Assessment ratio used is 40.00% for 2019

Assessment ratio used is 40.00% for 2020

Additional tax for County	6,226
Additional tax for School	7,042

# 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](http://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

September 16, 2020

Candler County Board of Commissioners  
1075 E Hiawatha Street, Suite A  
Metter, Georgia 30439

Dear Sirs,

I respectfully submit this letter as documentation of my resignation as administrator of the Candler County Flood Damage Prevention Ordinance. This ordinance requires a level of knowledge about flood elevations, land elevations, building codes, and flood proof building materials that I do not have.

I do this in the interest of the County and avoidance of any potential lawsuits.

Sincerely,



Marian Grier  
Chief Tax Appraiser

Cc: Letrell Thomas, Assessor Chairman  
Dorothy Hunt, Assessor  
Leonard Childs, Jr., Assessor  
Bryan Aasheim, County Administrator  
Kendall Gross, County Attorney