## CANDLER COUNTY BOARD OF ASSESSORS

25 W. Daniel St. Ste. B METTER, GEORGIA 30439

# Meeting Agenda November 7, 2023 8:30 am

#### **Old Business:**

1. Review and approve minutes from October 10th meeting.

#### **New Business:**

- 2. Review and approve E&R's, Jeopardy Assessments or NODs submitted.
- 3. Review and approve 2024 Conservation Use Valuation Assessment applications and/or continuations submitted.
- 4. Review and approve Conservation Use Valuation Assessment releases submitted due to death of an owner.
- 5. Review and approve Covenant Breaches submitted. (see attached)
- 6. Review and approve 2024 Homestead Exemption applications submitted.
- 7. Review and approve public utility values at 37.30 percent ratio.
- 8. Approve the use of NADA for the 2024 Mobile Home Values.
- 9. Approve the use of Aircraft Blue Book for 2024 aircraft values.
- 10. Approve the use of ABOS for 2024 boat values.
- 11. Approve WinGAP software for appraisal of all county property both real and personal, tax non-taxable.
- 12. Chief Appraisers status report.
- 13. Set tentative date to approve prebilled mobile home digest.
- 14. Set next regular meeting date.
- 15. Adjourn

## **Chief Appraisers Status Report**

November 7, 2023

- 1. Tax bills were mailed out on October 27th and are due on December 20th.
- 2. Primary projects in the office right now are completing property splits, doing in-house sales ratio studies to see where we fall for 2023, entering all mobile homes on the digest to prepare for the 2024 Prebilled mobile home digest, gathering information on new boats/aircraft/businesses for 2024 Personal Property Returns.
- 3. We've sent notices permitting those with Covenants that are up for renewal to get an early start on the application process.
- 4. Public Utility values have not yet been provided by DOR.
- 5. When a Zoning Administrator is hired, after the new zoning ordinance is in place, they will be managing mobile home permits. I've already talked with Bryan and this will not impact our Mobile Home/ Deed Specialist position.
- 6. I have several court appearances this month as witness to county ordinance violations.
- 7. Marian is working on data entry for Chris Kight.

# CANDLER COUNTY BOARD OF ASSESSORS

25 W. Daniel St. Ste. B METTER, GEORGIA 30439 Voice: 912-685-6346 Fax: 912-685-3818

# **Meeting Minutes**

November 7, 2023

## **Opening**

The meeting was called to order at 8:35am by Letrell Thomas in the meeting room at 25 West Daniel Street, Metter.

#### **Attendees**

Letrell Thomas, Assessor & Chairman Cassius M. Osborn, Assessor Elizabeth H. Childs, Assessor Cheyenne Lanier, Chief Appraiser Jakelyn Guiff, Secretary

#### **Old Business**

Motion was made by Mrs. Childs to review and approve meeting minutes from October 12. Mr. Osborn seconded. Motion passed unanimously.

#### **New Business**

Motion was made by Mrs. Childs to review and approve E&Rs, Jeopardy Assessments, or NODs submitted. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to review and approve 2024 CUVA applications and/or continuations submitted. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to review and approve CUVA releases submitted due to death of owner. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to review and approve CUVA breaches submitted. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to review and approve 2024 Homestead Exemption applications submitted. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to approve public utility values at 37.30 percent ratio. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to approve the use of NADA for 2024 mobile home values. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to approve the use of Aircraft Blue Book for 2024 aircraft values. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to approve the use of ABOS for 2024 boat values. Mr. Osborn seconded. Motion passed unanimously.

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Motion was made by Mrs. Childs to approve the use of WinGAP software for appraisal of all county property both real and personal, tax and non-taxable. Mr. Osborn seconded. Motion passed unanimously.

Ms. Lanier presented the Chief Appraisers status report.

A tentative meeting to approve the Prebilled Mobile Home digest was set for December 29 at 9:00am.

### Adjournment:

The next monthly meeting is scheduled for December 11 at 8:30am to be held in the meeting room at 25 West Daniel Street.

The meeting was adjourned by Letrell Thomas at 8:53am.

| Minutes Submitted by:               |                  |
|-------------------------------------|------------------|
| Jakelyn Guiff, Secretary            | 2                |
| Minutes Approved by:                |                  |
| Letrell Thomas, Assessor & Chairman | /2/11/23<br>Date |
| Cassius M. Osborn, Assessor         | 12/11/23<br>Date |
| Elizabeth H. Childs, Assessor       | 12/11/23<br>Date |

### OCTOBER-NOVEMBER 2023 APPLICATIONS FOR 2024

| PARCEL NUMBER | OWNER'S NAME                         | NEW | RENEWAL | RELEASE | CONTINU | DENIED | COMMENTS |
|---------------|--------------------------------------|-----|---------|---------|---------|--------|----------|
| 012-006-001   | PULLUM, JEWELL                       |     | 2024    |         |         |        |          |
| 042-004       | WOOD, LAURALEE                       |     |         |         | 2022    |        |          |
| 032-013-002   | GREENE, ASHLEY LYNN                  |     |         |         | 2021    |        |          |
| 060-001-001   | THE PAUL & DIANA SOSBEY LIVING TRUST |     | 2024    |         |         |        |          |
| 041-012-001   | HALL, SHIELA                         |     |         |         | 2018    |        |          |
| 027-023       | CLIFTON, RALPH                       |     | 2024    |         |         |        |          |
|               |                                      |     |         |         |         |        |          |
|               |                                      |     |         |         |         |        |          |

**APPROVED** 

**APPROVED** 

DATE

11.7.23

**APPROVED** 

# OCTOBER 2023 FOR 2024

| CODE | PARCEL NO   | NAME                          |
|------|-------------|-------------------------------|
| S1   | M32-046     | ROGERS, WILLIAM               |
| S1   | 019-007-002 | BROWN, SAMUEL & ELIZABETH ANN |
| S1   | M41-095     | EVERSOLE, BRANDI DAVIS        |
| S1   | 021-002     | KIGHT, BRANDI                 |

APPROVED

APPROVED Cassur M. O.M. DATE 11.7.23

APPROVED