

CANDLER COUNTY BOARD OF ASSESSORS

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

Meeting Agenda **September 16, 2025** **8:30am**

Old Business:

1. Review and approve minutes from August 12, meeting.

New Business:

2. There are no E&R's, NOD's, Jeopardy Assessments.
3. Certify appeals to go to the Board of Equalization.
4. Review and approve Motor Vehicle Appeals submitted.
5. Review and approve Homestead Exemption applications submitted.
6. Chief Appraisers status report.
7. Set next regular meeting date.
8. Adjourn

Chief Appraisers Status Report

September 16
~~August 12, 2025~~

1. Equitax has filed four appeals on Southcoast Holdings LLC parcels, each asserting a blanket 50% reduction of prior year's value with no supporting evidence. The BOA already reduced 2025 values for Windmill Road due to the dam break. Equitax has declined those adjustments and is moving to certify the appeals to the BOE. We will request the BOE uphold the BOA's values based on the statutory presumption of correctness and the taxpayer's failure to provide evidence.
2. Jakelyn is headed to training October 6-10th.
3. Chris Kight is in the field doing field review.
4. The 2024 Sales Ratio Appeal was submitted to DOAA, and thanks to the responsiveness of their staff we now have a hearing scheduled for this Thursday at 10:00 a.m. in our meeting room. All taxing authorities and the Board of Commissioners have been invited to attend. Denise Medlin with DOAA has reassured me that this will be a casual meeting. She also noted that our appeal was one of the most detailed and organized they have received. The Board of Assessors and DOAA are working together, not against one another, and our hearing officer will be Brett Gainey, with whom we are already familiar. Please attend if you'd like or are curious, as we've never done this before, but I will of course keep you updated immediately after regardless. I look forward to the hearing.
5. The appeal will not push us above the 38 ratio threshold, and I anticipate a difficult 2025 report. The 2024 study showed we did not increase enough values or across enough classes. Schedule changes were held in 2025 to give taxpayers relief, but the timing of our internal study missed strong fourth-quarter sales. Added factors included storm damage adjustments and the major changes from HB 581 and HB 92.

Next steps: We have time to self-correct before 2026. Sales codes are being updated to align with DOR/DOAA standards, eliminating manual ratio studies. All sales and schedules will be fully reviewed, with recommended changes no later than March 1, 2026, once 98% of sales have been processed.

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Voice: 912-685-6346 Fax: 912-685-3818

Meeting Minutes September 16, 2025

Opening

The meeting was called to order at 8:40am 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 August 12 meeting. Mr. Osborn seconded. Motion passed unanimously.

New Business

There were no E&Rs, NODs, or Jeopardy Assessments to approve for this meeting.

Motion was made by Mrs. Childs to certify appeals to the Board of Equalization. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to review and approve motor vehicle appeals submitted. Mr. Osborn seconded. Motion passed unanimously.

There were no Homestead Exemption applications to approve for this meeting.

Ms. Lanier presented the Chief Appraisers status report.

Adjournment:


The next monthly meeting is scheduled for October 14 at 8:30am to be held in the meeting room at 25 West Daniel Street.

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

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Minutes Submitted by:



Jakelyn Guiff, Secretary

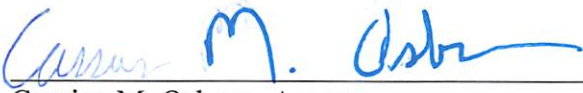
10/14/25
Date

Minutes Approved by:



Letrell Thomas, Assessor & Chairman

10/14/2025
Date



Cassius M. Osborn, Assessor

10/14/2025
Date



Elizabeth H. Childs, Assessor

10/14/2025
Date