

Assessors' Meeting Agenda
December 11 2018
8:30 AM

1. Review and approve minutes from November 6th meeting.
2. Review and approve E&Rs and NODs presented by appraiser.
3. Review and approve homestead exemption applications for 2019. See attached list.
4. Review and approve automobile appeal value changes recommended by appraiser.
5. Approve release of CUVA covenant for Lavon H. Martin, deceased.
6. Approve request from Parke Patterson to release CUVA on parcel 036-032.
7. Review and approve the Prebilled Mobile Home Digest.
8. Chief Appraiser's Report.
9. Set next meeting date. (tentative January 14th)
10. Adjourn.

Chief Appraiser's Report
December 11, 2018

1. Thirty-six expiring CUVA letters have been mailed. Two expiring Preferential covenant letters have been mailed. Applications will be received between January 1 and April 1, 2019.
2. Eight applications were received for the deed clerk position. Four have been interviewed. The remaining four have been eliminated from consideration for various reasons. Will be discussed further in executive session.
3. The Million Pines Company has finished field reviews of one-third of the county. The data entry for those reviews is mostly not done yet. They have the new construction parcels to review in both city and county. We have been billed \$32,366 to date and the invoices approved for payment. The annual contract amount is \$38,272.

Settlement Conference prior to Superior Court between Olliff Farms, LLC
and the Candler County Board of Assessors
December 11, 2018
9:00 am

Reference: Parcel 005-007, denial of application for conservation use
value assessment beginning in 2018.

Attendees:

Lanelle Jarriel, Assessor Chairwoman
Letrell Thomas, Assessor
James C. Lanier, III, Assessor
Marian Grier, Chief Appraiser
Danny Olliff, Appellant

Candler County Board of Assessors

December 11, 2018

Executive Session to discuss personnel and interview applicant Jessica Gonzales.

Meeting of the Candler County Board of Tax Assessors
Minutes of the Meeting- December 11th, 2018

Attendees: Lanelle Jarriel, Assessor/Chairman
Letrell Thomas, Assessor
James C. Lanier III, Assessor
Marian Grier, Chief Appraiser
Cheyenne Lanier, Secretary

Ms. Jarriel Called the meeting to order at 8:35am.

Motion was made by Mrs. Thomas to approve the November 6th minutes. Mr. Lanier seconded. Minutes were approved unanimously and signed.

Motion was made by Mrs. Thomas for a review and action on E&R and NODs. Mr. Lanier Seconded. Motion passed unanimously. All were approved.

Motion was made by Mr. Lanier to approve Homestead applications for 2019. Mrs. Thomas seconded. Motion passed unanimously. All were approved.

Motion was made by Mr. Lanier to review and approve automobile value changes recommended by appraiser. Mrs. Thomas seconded. Motion passed unanimously. All were approved.

Motion was made by Mrs. Thomas to approve the release of CUVA for Lavon H. Martin, deceased. Mr. Lanier seconded. Motion passed unanimously. Release was approved.

Motion was made by Mrs. Thomas to approve the release of CUVA for Parke Patterson on parcel 036-032. Mr. Lanier seconded. Motion passed unanimously. Release was approved.

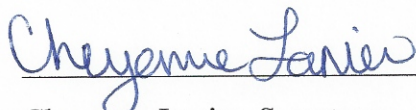
Motion was made by Mr. Lanier to review and approve the Prebilled Mobile Home Digest. Mrs. Thomas seconded. Motion passed unanimously. Digest was approved.

Mrs. Grier presented Chief Appraiser's Report. See attached.

The next monthly meeting was scheduled for January 8th at 8:30am.

Ms. Jarriel adjourned the meeting at 8:50 am to enter into executive session.

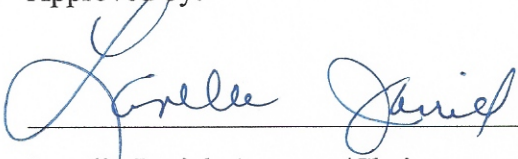
Submitted by:


Cheyenne Lanier, Secretary

1-8-2019

Date

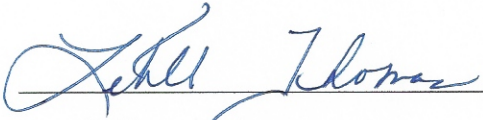
Approved by:



Lanelle Jarriel, Assessor/Chairman

1-8-19/9

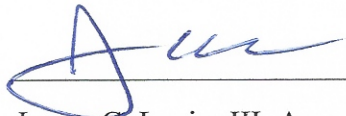
Date



Letrell Thomas, Assessor

1/8/19

Date



James C. Lanier III, Assessor

1-8-19

Date

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.candlertax.org

Lanelle Jarriel, Assessor Chairman

Letrell Thomas, Assessor

James C. Lanier, III, Assessor

Marian Grier, Chief Appraiser

Dee Dee Clark, Appraisal Clerk

Cheyenne Lanier, Deed Clerk

CLOSED MEETING AFFIDAVIT

STATE OF GEORGIA
COUNTY OF CANDLER

AFFIDAVIT OF CHAIRMAN OR PRESIDING OFFICER

Lanelle Jarriel, Chairwoman of the Candler County Board of Tax Assessors, being duly sworn, states under oath that the following is a true and accurate to the best of her knowledge and belief:

1. The Candler County Board of Tax Assessors met in a duly advertised meeting on Tuesday, December 11, 2018.
2. During such meeting, the Board voted to go into closed session.
3. The executive session was called to order at 8:50am.
4. The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

____ Consultation with the county attorney or other legal counsel to discuss pending or potential litigation, settlements, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. 50-14-2(1);

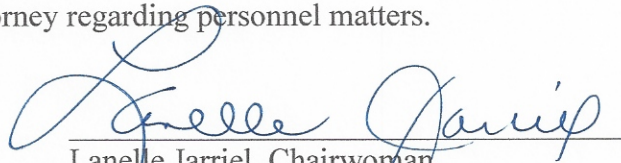
____ Discussion of tax matters made confidential by state law as provided by O.C.G.A. 50-14-2(2);

____ Discussion of the future acquisition of real estate as provided by O.C.G.A. 50-14-3(4);

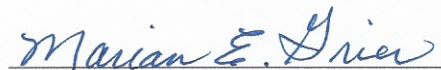
X Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6);

____ Other: consultation with the county attorney regarding personnel matters.

This 11th day of December, 2018.


Lanelle Jarriel, Chairwoman
Candler County Board of Tax Assessors

Sworn to and subscribed before me this
11th day of December, 2018.


Marian E. Grier
Notary Public

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Marian Grier, Chief Appraiser
Danny Olliff, Appellant
Cindy C. Delgado, Attorney

Mr. Olliff asserts that O.C.G.A. § 48-5-7.4 (G)(a/1) required the Board of Assessors to accept a renewal covenant of any parcel that has previously been approved and accepted for Conservation Use Value Assessment.

Ms. Delgado asserts that the ownership requirements of a family farm LLC must be met for each renewal of the covenant. The requirements for an LLC include showing proof that 80% of the previous year's income is derived from agricultural product sales in Georgia. Income tax records are required by statute.

Mr. Olliff stated the income to the LLC is derived from a cell tower lease and residential rental property in Metter, neither of which qualifies as agricultural income.

The Board maintained its original decision that the property does not qualify under the LLC ownership requirements and continued to deny the application for Conservation Use Value Assessment applied for in April 2018.

2018 HOMESTEAD EXEMPTIONS APPROVED

Dec-18

CODE	PARCEL NO	NAME
S1	M42-048	HERRIN, PARRISH I
S5	016C-010-003	BYRD, LARRY DONNELL
S1	M35-035	FUNDERBURKE, BAXTER JR

Personal Property Update

- Purged old files (Prior to 2011, taken to storage)
- Caught up on all filing since 2016
- Consolidated files. There were many duplicates.
- Discovered and added businesses for 2019 digest (see attached)
- Discovered deleted business account for a business that's still active, re-added to the digest and got in touch with accountant. Currently waiting on business personal property returns for previous years.
- Downloaded DNR new boat list, added all new boats and created new accounts & folders.
- Worked DNR data edits.
- Re-arranged cabinets after organizing files. Moved Businesses to the left, Boats & Aircraft to the right along with a new dead-file shelf I've created. After Organizing and purging the cabinets we are now able to keep them locked to comply with GA rules and regulations.
- Cleaned out and organized green cabinet, consolidated notebooks and purged old materials. Sent some to storage.
- Completed 5 "to do" baskets that were left by previous appraiser. These baskets consisted of PRC's and returns and other forms that had sticky notes on them saying what needed to be done with them. "File" "Create New Account" "Dead File" "Create New Folder" etc.

Summary: Personal property is now in a place where we can move forward without concern for catching up on previous years work. Marian has been working with me and answering my many questions so I can gain a better understanding of personal property. I'm currently reading the DOR personal property class handout to learn more about the laws, rules and regulations surrounding personal property.

NEW BUSINESS ACCOUNTS FOR 2019 TAX YEAR

ACCOUNT NUMBER	YEAR ESTABLISHED	ACCOUNT NUMBER	YEAR ESTABLISHED	ACCOUNT NUMBER	YEAR ESTABLISHED
15344	2015	15360	2011		
15343	2016	15361	2016		
15340	2015	15362	2013		
15399	2016	15363	2001		
15342	2018	15364	2018		
15341	2017	15405	2018		
15345	2016				
15347	2017				
15348	2018				
15349	2013				
15350	2016				
15351	2018				
15352	2018				
15353	2011				
15354	2003				
15355	2012				
15356	2011				
15357	2018				
15358	2018				
15359	2018				