

Assessors' Meeting Agenda

October 9, 2018

8:30 AM

1. Review and approve minutes from September 11th meeting.
2. Review and approve E&Rs and NODs presented by appraiser.
3. Review and approve homestead exemption applications for 2019.
4. Review and approve automobile appeal value changes recommended by appraiser.
5. Approve release of 2014 CUVA on parcel 037-004. Bennie S. Bird deceased 10/22/2017.
6. Approve penalty of \$8,214.48 on parcel 029-013. The 2014 CUVA covenant was breached by seller voluntarily. Buyers are Eric T. Smith and Julie M. Smith.
7. Approve NADA online values for appraising mobile homes, autos, trucks, and motorcycles for 2019.
8. Approve ABOS online values for appraising boats for 2019.
9. Approve Aircraft Bluebook online values for appraising airplanes for 2019.
10. Approve SouthData as vendor for personal property reporting forms and notices of assessment for 2019.
11. Review and approve revised policy for adding partially complete buildings to the digest.
12. Review and approve utility values and assessed ratio of 40.00%.
13. Chief Appraiser's Report
14. Set next meeting date. (tentative November 9th)
15. Adjourn

Meeting of the Candler County Board of Tax Assessors
Minutes of the Meeting- October 9th, 2018

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

Ms. Jarriel Called the meeting to order at 8:40am.

Motion was made by Mrs. Thomas to approve the September 11th 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 Mrs. Thomas for a review and action on Homestead applications for 2019. Mr. Lanier 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 the release of 2014 CUVA on parcel 037-004. Bennie S. Bird deceased 10/22/2017. Mr. Lanier seconded. Release of CUVE was approved.

Motion was made by Mrs. Thomas to approve a penalty of \$8,214.48 on parcel 029-013. The 2014 CUVA covenant was breached by the seller voluntarily. Mr. Lanier seconded. Penalty was approved.

Motion was made by Mrs. Thomas to approve NADA online values for appraising mobile homes, autos, trucks and motorcycles for 2019. Mr. Lanier Seconded. Values were approved.

Motion was made by Mrs. Thomas to approve ABOS online values for appraising boats for 2019. Mr. Lanier seconded. Values were approved.

Motion was made by Mrs. Thomas to approve Aircraft Bluebook online values for appraising airplanes for 2019. Mr. Lanier Seconded. Values were approved.

Motion was made by Mrs. Thomas to approve SouthData as vendor for personal property reporting forms and notices of assessment for 2019. Mr. Lanier seconded. Motion passed unanimously. Vendor was approved.

Motion was made by Mrs. Thomas to review and approve revised policy for adding partially complete buildings to the digest. Mr. Lanier seconded. Motion passed unanimously. Policy was approved.

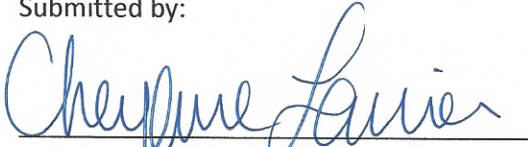
Motion was made by Mrs. Thomas to review and approve utility values and assessed ratio of 40.00%. Mr. Lanier seconded. Motion passed unanimously. Values were approved.

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

The next monthly meeting was scheduled for November 6th at 8:30am.

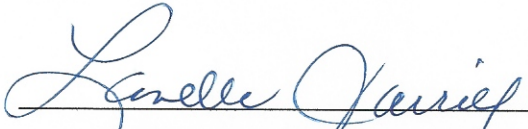
Ms. Jarriel adjourned the meeting at 10:45am.

Submitted by:


Cheyenne Lanier, Secretary

11-6-18
Date


Approved by:


Lanelle Jarriel, Assessor/Chairman

11-6-18
Date


Letrell Thomas, Assessor

11/6/18
Date


James C. Lanier III, Assessor

11-6-18
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, October 9, 2018.
2. During such meeting, the Board voted to go into closed session.
3. The executive session was called to order at 10:15 am.
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 6th day of November, 2018.

Lanelle Jarriel
Lanelle Jarriel, Chairwoman
Candler County Board of Tax Assessors

Sworn to and subscribed before me this
6th day of November, 2018.

Marian E. Grier
Notary Public



October 9, 2018
Chief Appraiser's Report

1. A 2011 Chevrolet Silverado Dual Cab Pickup has been purchased for the Assessors' office for \$20,000 from the 2011 SPLOST plus the 2003 Ford F-150 Lariat.
2. The new server is still not online so my new computer is still non-functional waiting for Sequel Server 2016 to be available for WinGAP use.
3. I attended the WinGAP Conference in Savannah on September 27 and 28. A new format was implemented similar to CAVEAT, with a general session then five one-hour break out sessions over the day and a half conference. The information was timely and beneficial to the office.
4. Board of Equalization appeals are scheduled for October 17th.

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Candler County Tax Assessors

Policy: Assessing New Construction

Date Established: 9 October 2018

Approved By: _____

New construction will be assessed and added to the digest for the year according to the schedule below:

Item	Percent of Total	Cumulative Percent	Cumulative Percent Complete
Excavation	2	2	
Forms set	2	4	
Foundation and/or blocks	8	12	
Basement floor	2.5	14.5	
Joists set	2	16.5	
Subfloor	2	18.5	
Framed	7	25.5	
Sheathed	5	30.5	
Roof shingled	4	34.5	
Windows set	4	38.5	
Siding on	5	43.5	
Heating installed	6	49.5	
Plumbing roughed in	6	55.5	
Wiring roughed in	3	58.5	
Insulated	2.5	61	
Walls roughed in	2	63	
Walls finished	5	68	
Interior trim & cabinets	6	74	
Door hung	2	76	
Wiring finished	3	79	
Plumbing fixtures in	3	82	
Floors finished	5	87	
Finished hardware	1	88	
Interior decorating	4	92	
Outside painting	3	95	
Water & sewer connected	2	97	
Exterior concrete work	3	100	
Total percent complete			

2018 HOMESTEAD EXEMPTIONS APPROVED

Oct-18

CODE	PARCEL NO	NAME
S1	M33-029	DELOACH, CHERI
S1	071A-014	NUNNELEE, CINDY CAROL & BOBBY LEE

UTILITIES COMPARRISON 2017 - 2018

	FMV 2017	FMV 2018	CHANGE	AV 2017	AV 2018	CHANGE
AT&T GEORGIA D/B/A BELL SOUTH TELECOM	165	167	2	66	67	1
BELL SOUTH TELECOM/AT&T GEORGIA	1438	809	-629	575	324	-252
EXCELSIOR E M C	8,388,288	8,490,493	102,205	3,355,315	3,396,197	40,882
GEORGIA SOUTHERN RAILWAY COMPANY	65,312	65,312	0	26,125	26,125	0
GEORGIA POWER COMPANY	14,876,346	16,170,271	1,293,925	5,950,538	6,468,108	517,570
GEORGIA POWER COMPANY	10,010	10,010	0	4,004	4,004	0
GEORGIA TRANSMISSION CORP	1,367,544	1,368,054	510	547,018	547,222	204
NORFOLK SOUTHERN RAIL SUBSIDIARIES	137,284	137,284	0	54,914	54,914	0
PINELAND TELEPHONE COOP	9,044,129	9,144,588	100,459	3,617,652	3,657,835	40,184
ZAYO GROUP, LLC	1,557	0	-1,557	623	0	-623
TOTAL UTILITIES	33,892,073	35,386,988	1,494,915	13,556,829	14,154,795	597,966

Assessment ratio used is 40.00% for 2017

Assessment ratio used is 40.00% for 2018

Updated 9/24/2018

model2018

36 Sport Fisherman Plans B & C & D

36 Sport Fisherman Plans B & C & D

36 Sport Fisherman Plans B & C & D

36 Sport Fisherman Plans B & C & D

controlno	brand2017	brand2018	model2017
IO1043236	Pacemaker Yachts	Pacemaker Yachts	36 Sport Fisherman (Plans B,C & D)
IO1043237	Pacemaker Yachts	Pacemaker Yachts	36 Sport Fisherman (Plans B,C & D)
IO1043238	Pacemaker Yachts	Pacemaker Yachts	36 Sport Fisherman (Plans B,C & D)
IO1043239	Pacemaker Yachts	Pacemaker Yachts	36 Sport Fisherman (Plans B,C & D)

model2017

196 Freedom

208 Seastar

218 Lightning

228 Lightning

240 Alaskan MLC #3 Head, Sleeper, Galley

240 Alaskan MLC #4 Head, Sleeper, Bench Seats

240 Alaskan MLC #3 Head, Sleeper, Galley

240 Alaskan MLC #4 Head, Sleeper, Bench Seats

260 Alaskan MLC #3 Head, Sleeper, Galley

260 Alaskan MLC #4 Head, Sleeper, Bench Seats

260 Alaskan MLC #3 Head, Sleeper, Galley

260 Alaskan MLC #4 Head, Sleeper, Bench Seats

model2018

196 Freedom

208 Seastar

218 Lightning

228 Lightning

240 Alaskan MLC #3 Head Sleeper Galley

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240 Alaskan MLC #3 Head Sleeper Galley

240 Alaskan MLC #4 Head Sleeper Bench Seats

260 Alaskan MLC #3 Head Sleeper Galley

260 Alaskan MLC #4 Head Sleeper Bench Seats

260 Alaskan MLC #3 Head Sleeper Galley

260 Alaskan MLC #4 Head Sleeper Bench Seats

controlno	brand2017	brand2018
OB1144991	NORTHWEST BOATS	Northwest Boats
OB1144992	NORTHWEST BOATS	Northwest Boats
OB1144993	NORTHWEST BOATS	Northwest Boats
OB1144994	NORTHWEST BOATS	Northwest Boats
OB1136162	Hewescraft by Hewes Marine	Hewescraft by Hewes Marine
OB1136163	Hewescraft by Hewes Marine	Hewescraft by Hewes Marine
OB1136190	Hewescraft by Hewes Marine	Hewescraft by Hewes Marine
OB1136191	Hewescraft by Hewes Marine	Hewescraft by Hewes Marine
OB1136159	Hewescraft by Hewes Marine	Hewescraft by Hewes Marine
OB1136160	Hewescraft by Hewes Marine	Hewescraft by Hewes Marine
OB1136197	Hewescraft by Hewes Marine	Hewescraft by Hewes Marine
OB1136198	Hewescraft by Hewes Marine	Hewescraft by Hewes Marine

2019	IO	OB	OM	PH	PW	SB
Total Items	147,520	154,349	32,236	63,806	1,454	21,824
New Entries	1339	4806	508	2681	23	212
Removed Entries	0	0	0	0	0	0
Pct of Value Chg	-2.35	-3.28	-2.86	-0.22	-3.23	-4.70
Value Decreases	85,432	98,532	16,485	32,438	1,115	17,062
Value Increases	58,741	48,683	10,513	28,447	296	3,372
Brand-Model Chg	4	12	0	0	0	0

2017	IO	OB	OM	PH	PW	SB
Total Items	146,183	149,518	31,078	61,125	1,431	21,614
New Entries	2361	6353	816	3905	42	222
Removed Entries	0	16	0	0	0	0
Pct of Value Chg	-4.21	-6.55	-7.03	-6.05	0.62	-3.19
Value Decreases	139,982	136,934	23,443	56,951	833	19,599
Value Increases	125	400	472	0	418	91
Brand-Model Chg	657	285	3	3	0	22