

Assessors' Meeting Agenda
April 9, 2019
8:00 AM

1. Review and approve minutes from March 12th meeting.
2. Review and approve E&Rs and NODs presented by appraiser.
3. Review and approve automobile appeals submitted by appraiser.
4. Review and approve homestead exemption applications submitted. List attached for the minutes.
5. Review and approve covenant applications submitted and prequalified by appraiser. See list attached. Approve the release of two covenants for Foster Holloway who died April 1, 2016.
6. Review new ratio studies of subdivisions and recommended changes from appraiser.
7. Approve change to prebill mobile home value under appeal for Justin Walsh.
8. Review and approve or deny freeport applications submitted by appraiser.
9. Chief Appraiser's Status Report
10. Adjourn

Meeting of the Candler County Board of Tax Assessors
Minutes of the Meeting- April 9th, 2019

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 8:30am.

Motion was made by Mrs. Thomas to approve the March 12th 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 to review and approve automobile value changes recommended by appraiser. 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. See attached list.

Motion was made by Mr. Lanier to review and approve covenant applications submitted and prequalified by appraiser. Also, to approve the release of two covenants for Foster Holloway who died April 1, 2016. Mrs. Thomas seconded. Motion passed unanimously. All were approved. See attached list.

Motion was made by Mrs. Thomas to review new ratio studies of subdivisions and approve recommended changes from appraiser. Mr. Lanier seconded. Motion passed unanimously.

Motion was made by Mrs. Thomas to approve to change the prebill mobile home value under appeal for Justin Walsh. Mr. Lanier seconded. Motion passed unanimously.

Motion was made by Mrs. Thomas to review and approve or deny freeport applications submitted by appraiser. Mr. Lanier seconded. Motion passed unanimously. See attached list.

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

The next monthly meeting was scheduled for May 7th at 8:30am.

Ms. Jarriel adjourned the meeting at 9:00 am.

Submitted by:

Cheyenne Lanier

Cheyenne Lanier, Secretary

5-7-19

Date

Approved by:

Lanelle H Jarriel

Lanelle Jarriel, Assessor/Chairman

5-7-19

Date

Letrell Thomas

Letrell Thomas, Assessor

5/7/19

Date

James C. Lanier III

James C. Lanier III, Assessor

5-7-19

Date

Assessors' Meeting
April 9, 2019
Chief Appraiser's Report

1. Timber values on parcels sold during 2018 were received on March 29th from Travis DeLoach, timber consultant. The values were entered into WinGAP and will be deducted from the sale value when running sales ratios.
2. All subdivisions in the County were reviewed for land sales between 1/1/2015 and 1/1/2019. Most subdivisions had no activity during that time period so no action was taken. Fifteen subdivisions did have activity during that period. Each was reviewed and a ratio study done to determine if a change to the land value was merited. One was reduced in value, three were increased in value and one new subdivision was created.
3. All parcels with CUVA applications submitted at this meeting were visited for qualifying in CUVA, a photo taken and entered in the WinGAP land screen. Jessica went with me, and was very helpful with this task.
4. Cheyenne had completed entering and filing all personal property returns received as of March 29th. She has received 150 returns on April 1 and after. She is confident all will be entered before May 1st.
5. The new land schedule is in progress, but not complete for review at this meeting. It will be completed for the May meeting.
6. Our proposed move to the Southeastern Tech building is on hold. The City of Metter is refusing to allow the County to use it because there is a clause in the land deed that requires the property to revert back to the City if it is not used for educational purposes.
7. The mapping project is progressing on schedule. Steve Pohlmann has reviewed and approved three test maps for the specifications required in our contract, as well as coloration which he and I have had several conversations about. He is pleased with their work. After we take delivery of the new photography, Steve will come here and load it into ESRI, load the latest software update for ESRI, and load the updated data files in our GIS system. I don't anticipate scheduling this until assessment notices are mailed.

2019 HOMESTEAD EXEMPTIONS APPROVED
APRIL

CODE	PARCEL NO	NAME
S1	051-010	BAKER, KEVIN SCOTT & DAWN M
S5	028-033	HADDEN, PAULINE KATHRYN
S4	019-035-001	GILES, SANDRA
S1	012-035	BARKER, MICHAEL K
S4	M35-089	SLATER, ALTON R & VINA FAYE
S1	M35 019	KEA, TIMOTHY ALLEN
S4	055-071	MULLINS, BETTY A
S1	052-041	LAPP, MICHAEL K & PATRICE S TURNER
S4	M46-011	RICHARDSON, JANICE N
S5	032-016-001	WALDEN, KATINA M & CHARLES FRED WALDEN III
S4	054-013	OLIVER, BARBARA SUE
S4	M35-004	JOHNS, DEBORAH D
S1	053-008-007	DOYLE, TONY R & KATIE R
S1	045D-017	CRAWFORD, CLAY

2019 COVENANT LIST

April 9, 2019

PARCEL NUMBER	OWNER'S NAME	NEW	RENEWAL	RELEASE	CONTINUATION	DENIED	COMMENTS
019-005	BUMGARDNER, THOMAS J & CHRISTINA R		2019				
011-006	BUMGARDNER, THOMAS J	2019					
018-006	MCCRANIE, MATHIE & PENNY ANNE	2019					
039-016	HODGE HILL FARMS, LLC				2013		
040-010	HODGE HILL FARMS, LLC				2013		
040-010-001	HODGE HILL FARMS, LLC				2013		
040-010-002	HODGE HILL FARMS, LLC				2013		
061-019	HODGE HILL FARMS, LLC				2013		
005-012-002	WILLIAMS, RONALD EDDIE	2019					
042-019	LANIER 1870 LLC				2018		
061-001	LIGHTLE, LAURA PARRISH	2019					
063-055	CAMPBELL, MARGARET	2019					
006-002	WILLIAMS, STEVIE RAY		2019				
020-019	BYRD, JOHN H; LORETTA KENNEDY; LAVERA KENNEDY						
	ANNIE P MEDLEY; MARY J FLYNN; ERNESTINE GOOSBY	2019					
009-010	LONE OAK QUAIL PLANTATION TWO LLC				2010		FLPA COVENANT
010-001	LONE OAK CATTLE LLC				2016		
015-002-001	HALL, WILMER ESTATE; PAGE, CATHERINE H	2019					
051-004	OLLIFF, NORMAN		2019				
031-004	HENSLEY, DONALD G ESTATE; DONNA H FOX	2019					
042 020	PATRICK, STEVEN R & BEVERLY				2018		
034-007-002	MCDANIEL, BRANDON RAY & BRENNNA BIRD				2013		
032-006-007	MCNAIR, WILLIAM G				2018		
018-015	DICKERSON, ANGELA MICHELLE & EDWARD LEE	2019					
018-015A	DICKERSON, ANGELA MICHELLE & EDWARD LEE	2019					
064-010	JHB FARMS LLC (JIMMY H BRADY)		2019				
043-017	AZALEA LANE FARMS LLC				2013		
044-017	COOK, GEORGE KELTON		2019				
052-003-001	LAMAR, JOHN B & CHARLENE J				2016		
006-001	OLLIFF FARMS LLC				2017		
052-019-001	PATTERSON, BILL E SR		2019				

CANDLER COUNTY BOARD OF ASSESSORS
 REVIEW OF SUBDIVISION SCHEDULES
 1-Jan-19

SUBDIVISION NAME	SUBD NUMBER	OLD VALUE	NEW VALUE	METHOD	COMMENT
CANDLER PINES	056B	27,500	27,500	PER LOT	
CANOE LAKE ESTATES	018A	15,000	15,000	PER LOT	
COUNTRY CLUB ESTATES-PHASE II	036B	6,500	4,500	PER LOT	REDUCED
CREEKSIDE MANOR	070B	27,500	27,500	PER LOT	
HIDDEN HILLS	071A	5,775	6,000	PER ACRE	INCREASED
HOLLOWAY TOWER CIRCLE	030A	VARIOUS	15,000	PER LOT	SUBDIVISION CREATED
LAKEVIEW ESTATES	047B	2,500	2,500	PER LOT	
MAGNOLIA BLUFF	045D	12,000	12,000	PER LOT	
MCGAULEY ESTATES	055A	8,500	8,500	PER ACRE	
MOTES SUBDV	051A	3,000	3,000	PER ACRE	
MULLINS SUBDV	M41	7,000	7,000	PER LOT	
PINE HEIGHTS	M10A-M10D	3,500	3,500	PER LOT	
PLEASANT HILL	045A-045C	3,500	8,000	PER LOT	INCREASED
PULASKI WOODS	070A	27,500	27,500	PER LOT	
ROLLING ACRES	056C	20,000	23,500	PER LOT	INCREASED

NOTE: THESE ARE THE SUBDIVISIONS THAT HAD LAND SALES ACTIVITY DURING THE LAST FOUR YEARS
 ALL OTHER SUBDIVISIONS WERE INACTIVE

2019 Freeport List

NAME	ACCOUNT	EXEMPT AMOUNT
TOYO COTTON	15412	\$22,336
EVANS CONCRETE LLC	375	\$21,775
ENGLEHART CTP US LLC	15293	\$376,132
TIMOTHY PEIFER	15007	\$31,100
JONATHAN PEIFER	15150	\$160,069
LINZER PRODUCTS CORP	15105	\$6,272,658