

Assessors' Called Meeting Agenda  
May 7, 2019  
8:30 AM

1. Review and approve minutes from April 9th 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.
6. Review new land schedules and approve for use.
7. Review and approve real and personal change of assessment values for use in notices of assessment.
8. Review and approve or deny freeport applications submitted by appraiser.
9. Personal property status update by Cheyenne Lanier.
10. Chief Appraiser's Status Report
11. Discussion with William Donaldson about HB 545
12. Adjourn

Meeting of the Candler County Board of Tax Assessors  
Minutes of the Meeting- May 7<sup>th</sup>, 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 8:35am.

Motion was made by Mrs. Thomas to approve the April 9<sup>th</sup> 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. Mrs. Thomas seconded. Motion passed unanimously. All were approved. See attached list.

Motion was made by Mrs. Thomas to review new land schedules and approve for use. Mr. Lanier seconded. Motion passed unanimously. See attached land schedules.

Motion was made by Mrs. Thomas to review and approve real and personal change of assessment values for use in notices of assessment. 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.

Personal property update given by Cheyenne Lanier. See attached.

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

The next monthly meeting was scheduled for June 11<sup>th</sup> at 8:30am.

Ms. Jarriel adjourned the meeting at 9:25 am.

Submitted by:

Cheyenne Lanier  
Cheyenne Lanier, Secretary

6-11-19  
Date

Approved by:

Lanelle Jarriel  
Lanelle Jarriel, Assessor/Chairman

6-11-19  
Date

Letrell Thomas  
Letrell Thomas, Assessor

6/11/19  
Date

Susan Hunt  
Susan Hunt, Assessor

6/11/19  
Date

# Personal Property Update

- All returns were completed on April 22<sup>nd</sup>.
- Freeport list is attached. There are 2 accounts out of the 13 that filed that did not receive the full Exemption due to filing late. One account belongs to Allied Metal and the other account belongs to Flint Industries. They will both receive freeport at 66.67% after being approved by the BOA.
- There were 19 accounts with a -0- value left. I applied values to all but 6 of them and sent out additional letters and notices requesting a return be filed for an accurate account value. As of May 2<sup>nd</sup>, I haven't received any of the returns back. Estimated values have now been placed on these accounts but I will continue to reach out to the taxpayers during the appeals period to ensure what we have on the digest is as accurate as possible. See attached for the 6 accounts I am referencing.
- I am currently working through a stack of an estimated 75 accounts that haven't filed a return in at least 5 years. I did this in December & January for accounts that still had previous appraisers' names attached and I was able to remove 60 accounts from the digest belonging to taxpayers who have died, moved, or no longer own personal property in Candler County.
- While I worked returns, I made copies of the front page of the PT-50 form to go in a binder for public viewing to keep us in line with GA Law. In the past the original returns were kept in the binder, and the schedules were kept in the account folder. Now the complete original return can be found in the account folder. This will save time and confusion in the future.
- I am currently working on filing away the last batch of returns that were completed. This will not take any longer than a few days. As I'm filing, I'm removing records from the folders that are over 7 years old and no longer necessary. This keeps our office in line with the Georgia Government Records Retention Schedule for Personal Property and helps our physical files to stay organized.
- Metter Chiropractic's account was inexplicably deleted in 2017. I've been in touch with their accountant several times since discovering this in November 2018. I have not received a return for this account since 2011 so I used those values and did an NOD for 2017-2018.
- While trying to find a comp for a zero-value account I discovered that Davis Heating & Air is not on our digest. Their account was deleted in 2009 when their business name was "Davis & Collins Maintenance Co. Inc". A new account was not created when they dissolved that corporation, though one of the owners continued on as "Davis Heating & Air". I've sent them a return but have not received anything back. I have placed an estimated value on the account and expect a response when NOA's go out.

Assessors' Called Meeting  
May 7, 2019  
Chief Appraiser's Report

1. The aerial photography work has been completed by Sanborn and Steve Pohlmann is now reviewing it. Steve is planning to come here later in the month and bring all the data and load it on my computer and upload it to Schnieder/QPublic.
2. We have measured and designed our new office space. We continue to get pricing on items needed.
3. I have purchased a printer for Jessica's desk. We all have our own printers now.
4. Assessment notices will be mailed next week.

2019 HOMESTEAD EXEMPTIONS APPROVED  
MAY

CODE	PARCEL NO	NAME
S4	M47-007	REICHARD, JOHN A

2019 COVENANT LIST  
7-May-19

PARCEL NUMBER	OWNER'S NAME	NEW	RENEWAL	RELEASE	CONTINUATION	DENIED	COMMENTS
042-002-001	LANIER, WILLIAM L JR		2019				
009-007	BISHOP, BRYANT		2019				
021-021	STRANGE, WAYNE ALLEN	2019					
018-009-003	TRAE PROPERTIES LLC						
008-010-002	PAGE, JEREMY WADE & KAREN MOXLEY	2019			2012		
051-016	COBB, PERRY JR		2019				
051-018	COBB, PERRY JR		2019				
024-006	MINCHEW, JOE S ESTATE (JOE TOMMY MINCHEW)	2019					
033-023	MINCHEW, JOE S ESTATE (JOE TOMMY MINCHEW)	2019					
033-007	MINCHEW, JOE S ESTATE (JOE TOMMY MINCHEW)	2019					
033-006	MINCHEW, JOE S ESTATE (JOE TOMMY MINCHEW)	2019					
054-012	SHAW, EDDIE ROY & ANN OLIVER SHAW				2018		
054-016	SHAW, EDDIE ROY & ANN OLIVER SHAW				2017		
064-006-005	TYSON, ERNEST A & LINDSAY F				2016		
016-010-008	CRONOS AGRO LLC	2019					
041-008	LANIER, JOHN D III	2019					
009-010	LONE OAK QUAIL PLANTATION TWO LLC				2010		FLPA COVENANT

070	024 004	TYSON, DOUGLAS A	01/20/2017	336,390	124.30	0.3994
	V 5 LM	KELLY BUILDERS INC. A FLORIDA	295 350	134,369		
016	009	LOVE, JONATHAN D & LOVE TRACEY L	09/26/2018	262,702	132.32	0.4023
	A 5 TI	HENDRIX, TROY R. & RHONDA T.	296 4109	105,694		
039	015	THOMPSON, JIMMY D & CRAIG H.	02/09/2018	220,216	163.82	0.4058
	V 5 TI	SOUTH EAST WOOD PRODUCTS, LLC	296 670	89,364		
060	011	GREENE, JEAN ETAL	02/06/2017	238,137	178.82	0.4121
	V 5 TI	STOCKYARD HOLDINGS, LLC	295 601	98,134		
058	010	SOUTHERN POINTE LLC & TC	12/07/2018	233,941	237.74	0.4026
	A 5 TI	THE PASTURE LLC	296 4820	94,184		
009	010	HAISEAL TIMBER INC	02/13/2018	404,418	458.00	0.4000
	J 5 TI	LONE OAK QUAIL PLANTATION TWO	296 641	161,786		
010	001	COWART, TOMMY & SHARON	03/20/2018	622,871	474.49	0.3121
	V 5 TI	LONE OAK CATTLE, LLC	296 1124	194,402		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.4000	0.3937	0.0369	1.0277	53
Lower Confidence Interval	0.3994	0.3852			
Upper Confidence Interval	0.4026	0.4022			

and ( s.saleclass = A or s.saleclass = V or s.saleclass = J or s.saleclass = P or s.saleclass = W ) and ( s.strat = 4 or s.strat = 5 ) and s.saledate >= 2016-01-01 and s.saledate <= 2019-01-01 and s.REASON in ( TI , FM , LM )

*Level of Assessment Measured using the Median ratio unless the PRD falls outside the acceptable range of .95 to 1.10 inclusive, in which case, the Level of Assessment is measured using the Aggregate Ratio. The acceptable values for the COD are .15 or less for Residential Properties, and .20 or less of non-Residential properties.*

PARCEL NO				GRANTOR	SALEDATE	SALEPRICE	ACRES	RATIO (40%)
SC	SS	RSN	NBHD	GRANTEE	DEEDPAGE	ASMT VAL		
019	019	006		YUMANS, RANDY G	07/14/2017	16,500	4.83	0.3950
	A	4	LM	SHRIVER, TERRY	295 3230	6,518		
051A	003			MOTES, DUSTY	08/31/2016	14,000	5.00	0.4000
	A	4	LM	SUTTON, ALEXANDER J	292 952	5,600		
070	016	014		GREENE, JR. J PAUL	12/31/2016	12,500	5.00	0.4000
	A	4	LM	TYLER, RICHARD L	294 282	5,000		
045	024			STRICKLAND, MURIEL A ETAL	10/31/2017	13,500	5.56	0.4119
	A	4	FM	HALL, MIEISHA & JAMEL T.	295 5669	5,560		
051	009	007		JONES, ANNETTE	01/26/2017	21,750	7.25	0.4000
	A	4	LM	SUTTON, NATHANIEL	295 418	8,700		
069	002	001		MARTIN, BRIAN P	06/30/2017	18,886	8.00	0.3982
	A	4	TI	FAY, II SCOTT A	295 3108	7,520		
046	035	005		DANIELL, ROBERT A & JEANNINE	02/19/2016	25,440	8.48	0.4000
	A	4	LM	HOLLOWAY, DYLAN SLAYDE	289 800	10,176		
M30	013			CARDELL, SANDRA F.	03/22/2017	37,000	8.85	0.4014
	A	4	FM	LANIGAN, CLAY	295 1479	14,852		
047	064			STRICKLAND, LEON JR	10/25/2017	22,000	11.03	0.3935
	A	4	LM	DELOACH, LAMAR D. ETAL	295 4830	8,656		
062	043			HODGES, ALFONSO & FLOSSIE MAE	02/17/2017	30,216	12.58	0.3971
	A	4	TI	HODGES, JUANITA B.	295 1518	12,000		
016B	014			BRIARCREEK PROPERTIES INC	05/25/2018	43,500	12.99	0.3948
	A	4	TI	SALTER, DAVID LOGAN & FAITH	296 2383	17,172		
052	015			SOUTHERN PROPERTIES-PATTERSON	11/08/2018	51,270	14.79	0.4261
	A	4	TI	MEEHAN, TERRANCE L & SUSAN E	296 4541	21,848		
052	001	002		PRICE, CHARLA ETAL	11/22/2017	32,990	15.20	0.4001
	A	4	TI	LANIER PINES PLANTATION, LLC	295 5227	13,200		
052	038	001		WHITFIELD, MICHAEL	10/02/2017	54,137	15.51	0.3818
	A	4	LM	YOUNG, JAMES E. III & MELODY	295 4474	20,670		
064	014	003		MCDANIEL, SHERRY B	12/05/2018	17,177	16.30	0.3977
	V	4	TI	BRUNER, KEITH	296 4824	6,832		
044	019	001		MILES, ANDREW L JR	04/27/2016	31,776	17.11	0.3596
	V	4	LM	CORNELISON, FRED ET AL	291 472	11,428		
044	001	001		WALLER, STEVIE C	08/17/2017	105,000	17.65	0.3900
	V	4	LM	BRIARCREEK PROPERTIES INC	295 3674	40,948		
008	021			FORDHAM, BENJAMIN E & HELEN C	11/02/2018	71,584	19.72	0.3997
	A	4	TI	HADDEN, JESSIE	296 4384	28,612		
007	008			KIRKLAND, DONNA SUE	09/22/2016	29,457	20.36	0.5530
	V	4	TI	KENNEDY, JR. HANDY	294 197	16,289		
030	009			MARTIN, LARRY DEAN & JOAN	06/28/2018	65,000	22.59	0.3804
	V	4	LM	POWELL, ANGELA BELINDA & HAILEY	296 2996	24,727		
060	003	003		BIG BRANCH CREEK FARMS LLC	08/24/2016	44,725	22.80	0.4039
	V	4	TI	SIMMONS, WILLIAM E	292 812	18,063		
20	033			STRANGE, RANDON R.	05/10/2018	52,125	23.36	0.3880
	A	4	TI	LOVETT, JAMES HUGH & BRENDA KAY	296 2206	20,222		

063	054	001	COLEMAN, KATHERINE	06/09/2017	47,620	23.81	0.3785
	A	4	LM	PATTERSON, JR BOWEN MILES	295 2829	18,026	
015	004		SUTTON, CURTIS FELTON &	05/06/2016	44,531	24.79	0.4003
	A	4	TI	PATTERSON, BOWEN M	291 160	17,824	
055	020		LANIER, HOWARD & SUS	09/24/2018	63,478	24.86	0.4108
	A	4	LM	HUGHES, SR. JAMES ANDREW & JUDY	296 4134	26,078	
005	022	001	WATERS, DONNA F	12/12/2018	45,000	25.00	0.3966
	A	5	LM	SOUTHERN OHM SOLUTIONS INC	296 4958	17,848	
005	022	002	WATERS, DONNA F	12/12/2018	45,000	25.00	0.4371
	A	5	LM	MAGNOLIA OAK WEDDING & EVENT	296 4951	19,668	
040	009	001	CADWELL JR, JERRY C	04/20/2016	59,000	25.58	0.4144
	A	5	TI	BEVILLE, GAY G	291 405	24,452	
047	021		GA REAL PARCELS LLC	05/22/2017	45,600	26.85	0.5067
	A	5	TI	JPMO INVESTMENTS, LLC	295 2513	23,106	
048	001	004	C B JONES	11/08/2017	108,152	27.03	0.4018
	A	5	LM	CRITCHLEY, W. DAVID & KIMBERLY	295 5341	43,454	
060	018		GARRETT, BRENDA A & ANDERSON	04/14/2016	49,736	29.62	0.4021
	A	4	TI	BROWN, PHILIP NATHAN & ASHLEY	290 772	19,998	
048	005A		BRANNEN, IRVIN A JR FAMILY LTD	11/15/2018	58,484	29.63	0.4200
	A	5	TI	NEVIL, CHARLES RICKY	296 4595	24,562	
051	022		WILLIAMS, STEPHEN C & MELISSA C	02/11/2016	51,804	35.90	0.3938
	A	4	TI	MOCK, CHRISTINA & DONNA KESTLER	290 186	20,401	
051	022		MONK, CHRISTINA & DONNA KESTLER	03/01/2018	52,693	35.90	0.3872
	A	5	TI	JOHNSON, WILLIAM BLAKE	296 875	20,401	
064	006	005	WILLIAMS, JR CARL ALVIN	04/17/2018	70,457	37.08	0.4097
	V	5	TI	TYSON, ERNEST A & LINDSAY F	296 1803	28,868	
057	011	005	WILLIAMSON & BRANNEN FAMILY LP	08/22/2018	95,125	38.05	0.4120
	A	5	LM	JONES, DAVID BRADLEY	296 3708	39,188	
060	019		YOUNG, PAMELA PIEDMONT	10/19/2018	60,327	40.70	0.4378
	A	5	TI	CORBETT FAMILY FARM, LLC	296 4294	26,409	
070	007	001	WOOD, ELLIS G	04/28/2016	158,290	42.63	0.4057
	A	5	TI	DRIGGERS, DEWAYNE	291 64	64,220	
052	015	002	SOUTHERN PROPERTIES-PATTERSON	12/21/2017	85,000	48.00	0.4046
	A	5	TI	LOVETT, ADAM	295 5672	34,390	
041	003		DONALDSON, JOHN W & BARBARA S	10/25/2018	85,000	51.34	0.3894
	A	5	LM	JOHNSON, JAMES BOYD	296 4309	33,099	
020	023		JAMES JOSEPH C	10/01/2018	84,766	72.36	0.4006
	V	5	TI	DICKENS, ERNEST DAVID & LELA	296 4056	33,956	
064	014	002	BRAGDON, RONALD M	11/16/2018	85,159	72.90	0.4107
	V	5	TI	BRUNER, KEITH	296 4668	34,975	
063	034	003	TAYLOR, SUSANNE E & STEPHEN	01/29/2018	205,578	76.14	0.3980
	V	5	LM	PEIFER, II JOHN T & RACHEL L	296 541	81,815	
060	003		BIG BRANCH CREEK FARMS, LLP	08/24/2016	113,875	94.23	0.3995
	V	5	TI	SIMMONS, WILLIAM E	292 814	45,492	
064	007	002	SMITH, JONATHAN & PAULETTE	11/09/2016	268,100	108.44	0.3994
	V	5	LM	KREIDER, JONATHAN &	293 757	107,082	
12	008		PARSONS, MARY B	03/24/2017	197,021	111.20	0.4187
	V	5	FM	SAMS CREEK FARMS, LLC	295 1397	82,491	