

Assessors' Meeting Agenda
March 11, 2020
8:30 AM

1. Review and approve minutes from February 11, 2020 meeting.
2. Review and approve error and release requests submitted.
3. Review and approve Homestead exemptions submitted. See attached list.
4. Review and approve Conservation Use Valuation Assessment applications submitted. See attached list.
5. Review and approve real property return changes.
6. Review and approve prebill appeal on Account #3939 for Lamar Holloway
7. Review and approve motor vehicle appeal for James P. Nesmith.
8. Verify 2020 Conservation Use Land Values and Forest Land Protection Act Land Values have been applied.
9. Discuss Budget Schedule and Assessor Involvement.
10. Discuss Notice of Assessment mailing date and appeal period.
11. Chief Appraiser's Status Report
12. Set next meeting date tentative April 14, 2020.
13. Adjourn

Candler County Board of Tax Assessors
Meeting Minutes
March 11th, 2020

Opening

The meeting was called to order at 8:38am by Letrell Thomas in the Tax Assessors office at the Candler County Courthouse.

Attendees

Letrell Thomas, Assessor & Chairman
Dorothy S. Hunt, Assessor
Leonard W. Childs Jr., Assessor
Marian Grier, Chief Appraiser
Cheyenne Lanier, Secretary

Approval of Minutes

Motion was made by Mr. Childs to approve the minutes of the February 11th, 2020. Ms. Hunt seconded. Minutes were approved unanimously and signed.

Old Business

None.

New Business

Motion was made by Ms. Hunt to review and approve Error & Release requests submitted by appraiser. Mr. Childs seconded. Motion passed unanimously. All were approved.

Motion was made by Mr. Childs to approve homestead applications submitted. Ms. Hunt seconded. Motion passed unanimously.

Motion was made by Mr. Childs to review and approve Conservation Use Valuation Assessment applications submitted. Ms. Hunt seconded. Motion passed unanimously.

Motion was made by Ms. Hunt to review and approve real property changes. Mr. Childs seconded. Motion passed unanimously.

Motion was made by Ms. Hunt to review and approve an appeal on a prebill mobile home for account #3939 under the name of Lamar Holloway. Mr. Childs Seconded. Motion passed unanimously.

Motion was made by Mr. Childs to review and approve a motor vehicle appeal for James P. Nesmith. Ms. Hunt Seconded. Motion Passed unanimously.

Motion was made by Mr. Childs to verify Conservation Use Land Values and Forest Land Protection Act Land Values for 2020. Ms. Hunt seconded. Motion passed unanimously.

The Assessors discussed the Budget Schedule and Assessor involvement.

Mr. Childs made a motion to have a called meeting regarding the budget on March 19th, 2020 at 8:30am. Ms. Hunt seconded. Motion passed unanimously.

The Assessors discussed the mailing date and appeals period for the Notice of Assessments.

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

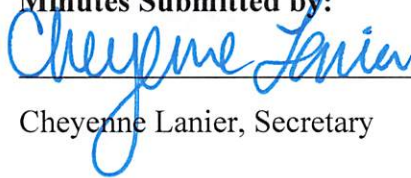
Mrs. Thomas made a motion for Mrs. Grier to e-mail Bryan Aasheim requesting access for Chris Kight (Million Pines Co, LLC) to have remote access to WinGAP for the purpose of entering field data. Ms. Hunt seconded. Motion passed unanimously.

Adjournment:

The next monthly meeting was scheduled for April 17th, 2020 at 8:30am to be held in the Tax Assessors office at the Candler County Courthouse.

The meeting was adjourned by Letrell Thomas at 10:00am.

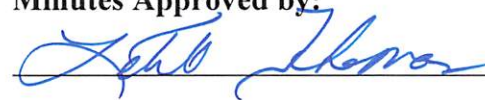
Minutes Submitted by:



Cheyenne Lanier, Secretary

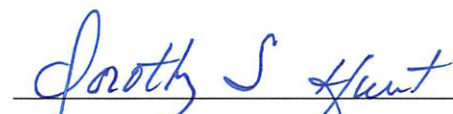
5/19/2020
Date

Minutes Approved by:



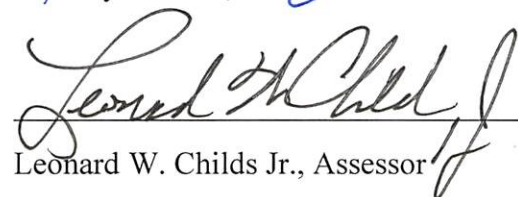
Letrell Thomas, Assessor & Chairman

5/19/2020
Date



Dorothy S. Hunt, Assessor

5/19/20
Date



Leonard W. Childs Jr., Assessor

5/19/2020
Date

Assessors' Meeting
March 11, 2020
Chief Appraiser's Report

1. The contracts with GIS1 were signed for years 2020 and 2021. All splits and current GIS files and aerials from Sanborn have been mailed to GIS1.
2. No action on the move to the new building. We are saving boxes for packing up!
3. The proposal from Digital Office Equipment for our new space came in at \$47,492. That was almost three times higher than our original pricing from Alternative Workspace Solutions, LLC and Worthington Direct at \$16,311.92. I did not give it to Bryan.
4. Issue with allowing Chris Kight to use our laptop to do WinGAP data entry. See memo from Bryan attached.

2020 HOMESTEAD EXEMPTIONS APPROVED

MARCH

CODE	PARCEL NO	NAME
S1	M45-082	HERNDON, STEPHEN & SHARON
S1	044-007-003	HOLLOWAY, GATLIN
S1	M35-026	JONES, CLARENCE R
S1	M33-057	RAMOS, GAMALIEL G & SANDRA C
S1	034E-616	PRICE, DONNIE JOEL
S4	M34-083	LOPEZ, MARVIN J & MARILYN J
S4	M35-070	AMANN, OMER J & MARY M
SC	M31-012	PAIGE, BECKY S & JERRY KENT
S4	028-049	BROWN, SYBIL
SC	034C-307-001	DEAL, JACKIE A & DEBORAH S
S4	M46-067	LONG, ROBERT T & KARLA R
S4	M32-051	COOK, ROBERT & FRANCES
S1	070-041	HALEY, LEVI & JASMINE HOLCOMBE
S1	M10A-063	JOHNSON, JORETTER
SC	M35-053	WILLIAMS, ANN
SC	056-029	DENHAM, WILLIAM
S1	M44-028	BEISCHEL, SAMANTHA
S1	M11-030	LONGHI, ANDREA C

APPROVED

[Signature] 3/11/20

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2020 COVENANT LIST

March 11, 2020

PARCEL NUMBER	OWNER'S NAME	NEW	RENEWAL	RELEASE	CONTINUATION	DENIED	COMMENTS
027-006	TAYLOR, BETTY H	2020					
027-006-001	TAYLOR, BETTY H	2020					
042-016	LANIER, STANLEY LEON	2020					
028-016	COURSEY, RAY ESTATE	2020					
052-014-001	SIMMONS, JAN B ESTATE	2020					
052-030	SIMMONS, JAN B ESTATE	2020					
052-014	SIMMONS, JAN B ESTATE	2020					
049-003-006	BLAND, KAREN W & WILLIAM A		2020				
049-003-001	BLAND, KAREN W & WILLIAM A		2020				
042-030	LANIER, SIDNEY CHARLES JR	2020					
020-033	LOVETT, JAMES HUGH & BRENDA KAY	2020					
M42-001	HOLT, AMY M & MICHAEL G	2020					
054-041	ROCKER, DWAYNE E & B. LAMAR ROCKER	2020					
054-025	ROCKER, DWAYNE E & B. LAMAR ROCKER	2020					
063-007	PATTERSON, BILL E	2020					
042-016-001	LANIER, STEVEN MARK	2020					
043-025	LANIER, STEVEN MARK	2020					
046-008-002	DURDEN, JOSHUA SETH				2011		
044-018-001	GAST, PAUL E & LAURA GAST				2016		
045G-001-001	GAST, PAUL E & LAURA GAST				2014		
056-017	PARRISH, S DIANNE		2020				
043-015-004	HEATON, DAVID & DONNA H MCMIKLE		2020				
043-015-002	HEATON, DAVID & DONNA H MCMIKLE		2020				
049-003-002	JOHNSTON, JUDY WEST & JOSEPH FELIX JOHNSTON		2020				
030-018-002	SMITH, CARSON H	2020					
030-008	RICHARD A WARREN	2020					
069A-016	SMITH, KEITH W & VIRGINIA J	2020					
047-026	JOHNSON, JOHN A	2020					
047-083-002	JOHNSON, JOHN A	2020					
025-004	BLAND, MARK M		2020				
025-004A	BLAND, MARK M		2020				
025-005	BLAND, MARK M		2020				

APPROVED:

[Signature] 3/11/20

APPROVED:

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APPROVED:

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**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-11
FOREST LAND PROTECTION**

560-11-11-.12 Table of Forest Land Protection Act Land Use Values.

(1) For the purpose of prescribing the 2020 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 903, W2 810, W3 736, W4 675, W5 619, W6 573, W7 537, W8 493, W9 450;

(b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,223, W2 1,107, W3 999, W4 904, W5 833, W6 782, W7 737, W8 677, W9 614;

(c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,199, W2 1,043, W3 941, W4 904, W5 833, W6 762, W7 641, W8 521, W9 436;


(d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: 316 W1 882, W2 790, W3 716, W4 657, W5 571, W6 533, W7 463, W8 400, W9 325;

(e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 751, W2 696, W3 639, W4 585, W5 528, W6 475, W7 416, W8 360, W9 299;

(f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 743, W2 682, W3 623, W4 567, W5 506, W6 449, W7 389, W8 328, W9 267;

(g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 796, W2 724, W3 660, W4 592, W5 522, W6 456, W7 389, W8 319, W9 252;

		Productivity Rating								
		1	2	3	4	5	6	7	8	9
FLPA Woodland		743	682	623	567	506	449	389	328	267



**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-6
CONSERVATION USE PROPERTY**

560-11-6-.09 Table of Conservation Use Land Values.

(1) For the purpose of prescribing the 2020 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 903, W2 810, W3 736, W4 675, W5 619, W6 573, W7 537, W8 493, W9 450, A1 1,640, A2 1,551, A3 1,437, A4 1,318, A5 1,188, A6 1,063, A7 944, A8 829, A9 709;

(b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,223, W2 1,107, W3 999, W4 904, W5 833, W6 782, W7 737, W8 677, W9 614, A1 1,797, A2 1,602, A3 1,425, A4 1,259, A5 1,128, A6 1,007, A7 903, A8 819, A9 737;

(c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,199, W2 1,043, W3 941, W4 904, W5 833, W6 762, W7 641, W8 521, W9 436, A1 1,367, A2 1,244, A3 1,113, A4 986, A5 860, A6 776, A7 637, A8 533, A9 450;

(d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 882, W2 790, W3 716, W4 657, W5 571, W6 533, W7 463, W8 400, W9 325, A1 1,121, A2 1,004, A3 920, A4 822, A5 722, A6 599, A7 519, A8 402, A9 289;


(e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 751, W2 696, W3 639, W4 585, W5 528, W6 475, W7 416, W8 360, W9 299, A1 831, A2 723, A3 672, A4 614, A5 548, A6 466, A7 382, A8 301, A9 220;

(f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 743, W2 682, W3 623, W4 567, W5 506, W6 449, W7 389, W8 328, W9 267, A1 942, A2 827, A3 758, A4 696, A5 614, A6 511, A7 416, A8 319, A9 224;

Productivity Rating

1993 Style

	1	2	3	4	5	6	7	8	9
Agricultural	942	827	758	696	614	511	416	319	224
Timberland	743	682	623	567	506	449	389	328	267



**CERTIFICATION OF ADMINISTRATIVE RULES
FILED WITH THE SECRETARY OF STATE
BRAD RAFFENSPERGER**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4, 48-2-12, 48-5-7, 48-5-7.4, 48-5-7.7 and 48-5-269)

I do hereby certify that the attached Chapters are correct copies as promulgated and adopted on the 3rd of March 2020.

GEORGIA DEPARTMENT OF REVENUE

Filing Date: March 3, 2020.

The Georgia Department of Revenue has amended the following Rules:

560-11-06-.09 - Entitled "Table of Conservation Use Land Values"

560-11-11-.12 - Entitled "Table of Forest Land Protection Act Land Use Values"

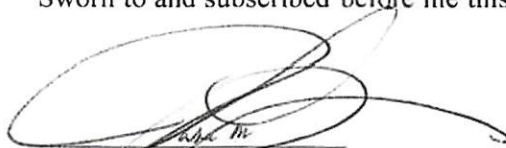
The aforementioned amended Rules have been adopted under the authority of O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-7.7 and 48-5-269.

This 3rd day of March, 2020.



David Curry
Commissioner
Georgia Department of Revenue

Sworn to and subscribed before me this 3rd day of March, 2020.



(Notary Public Seal)

