

Assessors' Meeting Agenda

March 8th, 2022

8:30am

Old Business:

1. Review and approve minutes from February 8th, meeting.

New Business:

2. Review and approve E&R's and NODs submitted.
3. Review and approve Conservation Use Valuation Assessment applications submitted.
4. Review and approve Homestead exemptions submitted.
5. Review Mobile Home Appeals submitted.
6. Review real property returns submitted.
7. Review Residential & Subdivision ratios and schedules.
8. Set next regular meeting date.
9. Executive Session
10. Adjourn

Candler County Board of Tax Assessors

Meeting Minutes March 8th, 2022

Opening

The meeting was called to order at 8:45am by Letrell Thomas in the Tax Assessors Office located at 25 W. Daniel St. in Metter, Ga.

Attendees

Letrell Thomas, Assessor & Chairman
Cassius M. Osborn, Assessor
Elizabeth H. Childs, Assessor
Marian Grier, Chief Appraiser
Cheyenne Lanier, Secretary

Approval of Minutes

Motion was made by Mrs. Childs to review and approve meeting minutes from February 8th. Mr. Osborn seconded. Motion passed unanimously.

Old Business

None.

New Business

Motion was made by Mrs. Childs to review and approve E&Rs submitted by appraiser. Mr. Osborn seconded. Motion passed unanimously.

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

Motion was made by Mrs. Childs to review and approve Homestead Exemptions submitted by appraiser. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to review mobile home appeals and approve changes submitted by appraiser. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to review real property returns and changes submitted by appraiser. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to review residential & subdivision ratios and schedules. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to update the subdivision land schedule to \$9,500/lot for Bowen Heights Subdivision. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to update the subdivision land schedule to \$9,000/lot for McGauley Subdivision. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to update the subdivision land schedule to \$4,000/lot for Pine Heights Subdivision. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Thomas to update price per square foot from \$59 to \$72. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to amend the agenda to include discussion for FY22-23 Budget. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to enter into Executive Session at 9:25am. Mr. Osborn seconded. Motion passed unanimously.

Regular session resumed at 9:45am.

Motion was made by Mrs. Childs to submit bud. Mr. Osborn seconded. Motion passed unanimously.

Adjournment:

The next monthly meeting is scheduled for April 12th, 2022 at 8:30am to be held in the Tax Assessors office.

The meeting was adjourned by Letrell Thomas at 9:50am.

Minutes Submitted by:

Cheyenne Lanier

Cheyenne Lanier, Secretary

4.12.22

Date

Minutes Approved by:

Letrell Thomas

Letrell Thomas, Assessor & Chairman

4/12/2022

Date

Cassius M. Osborn

Cassius M. Osborn, Assessor

4/12/2022

Date

Elizabeth H. Childs

Elizabeth H. Childs, Assessor

4/12/22

Date

2022 HOMESTEAD EXEMPTIONS APPROVED
 2/8/2022 - 3/7/2022

CODE	PARCEL NO	NAME
S1	M33-113	LEE, WESLEY J
S4	M42-009	CHAVIS, TERRY & BRENDA
S5	034A-006-001	JOHNSON, JEREMY L & KELLY
S1	063B-013	HUNT, PAMELA
S1	M32-069	MECSY, MICHAEL
S1	030-019-010	GRALOW, PHILIP
S3	M46-061	GREENE, DAVID
S5	070B-001	MORALES, ALVARO D & CHRISTINE
S4	059-010	DURDEN, PATRICIA
S4	057-019-01A	PARRISH SR, PAUL & LAURA E
S4	034A-0005	ZBIGNIEW, SARNA & EWA BRODA
S4	M31-012	PAIGE, BECKY S & JERRY KENT

APPROVED



APPROVED



APPROVED



2022 COVENANT LIST

February 8, 2022 - March 7, 2022

PARCEL NUMBER	OWNER'S NAME	NEW	RENEWAL	RELEASE	CONTINUATION	DENIED	COMMENTS
007-001-001	TOOTLE, BRIAN S, KASEY T HARRISON, & WILLIAM R. VICKERY				2017		
012-068	LEVERETT, STEVE			2013			DEATH OF OWNER
005-039	LEVERETT, STEVE			2013			DEATH OF OWNER
001-009	LEVERETT, STEVE			2013			DEATH OF OWNER
063-019-002	WARREN, WILLIAM HARRY SR			2020			DEATH OF OWNER
063-019-003	WARREN, WILLIAM HARRY SR			2020			DEATH OF OWNER
044-001	WALLER, STEVIE C		2022				
020-033	VERNON, DUSTIN & AMANDA				2020		
069-005-002	WILLIAMS, DANIEL LEE				2013		
024-003	HOWARD JR, WILL, BRANNER HOWARD, BEAU HOWARD, ASHTON HOWARD, KATY DAVIS(HC HOLDING #1)	2022					
034C-321	QUINN, DAVID LOUIS & APRIL MAY				2020		
018-047	COURSEY, DAVID		2022				
028-019	COURSEY, DAVID		2022				
012-008	SAMS CREEK FARMS, LLC (DAVID COURSEY)	2022					
055-007	HOLLOWAY, DYLAN SLAYDE & COTY GARRETT HOLLOWAY	2022					
055-063	HOLLOWAY, DYLAN SLAYDE	2022					
028-006-002	SAMPLES, LAURITA		2022				
030-019-010	GRALOW, PHILIP	2022					
064-014-004	BRNGDON, BRONSON COLE & ERICA NOBLES BRAGDON	2022					
056-006	REWIS, ANN		2022				
014-002	SIKES, DONALD E & AMY LYNN		2022				
064-006-003	TYSON, ERNEST A & LINDSAY F TYSON		2022				
020-027	THRIFT, REBECCA		2022		2016		
024-010-001	MCGOWAN, DANNY EDWIN & MELISSA ANN		2022				
044-019	DUGGAN, PATRICIA M				2014		
044-019-02	DUGGAN, PATRICIA M				2014		
044-019-004	DUGGAN, PATRICIA M				2014		
026-010	CAPITAL INVESTMENT FUND INC (GEORGE M. BIRD)	2022					
035-025	CAPITAL INVESTMENT FUND INC (GEORGE M. BIRD)	2022					
035-026	VENTURE INVESTMENT PARTNERS LLC (GEORGE M BIRD)	2022					
053-008-002	COSA PROPERTIES LLC (JOEY COOK)		2022				
053-008-003	COSA PROPERTIES LLC (JOEY COOK)		2022				
018-009-003	TRAE PROPERTIES LLC (KATHERINE RILEY)		2022				

035-023	LEE, DELLA & LEE, DENISE E, JAMES D LEE		2022				
014-003	BROWN, KATHERINE, LAVERNE GLOVER, GLORIA KENNEDY, PENNIE KENNEDY	2022					
001-006-001	HOMANAI, KEVIN E & KELLY L		2022				

APPROVED *[Signature]*

APPROVED *[Signature]*

APPROVED *Elizabeth A. Childs*

2022 HOUSING COST ANALYSIS

2021 Residential Sales

PARCEL #	SALE PRICE	LESS LAND &		APPRAISED	% DIFFERENCE
		ACCESSY	HOUSE ONLY		
012-006	230,000	39,530	190,470	136,950	0.7190
016-010-2B1	184,000	18,350	165,650	132,175	0.7979
016A-010	180,000	67,506	112,494	70,741	0.6288
018-028	235,000	30,193	204,807	103,565	0.5057
018A-031	179,000	23,708	155,292	110,088	0.7089
019-037	515,000	82,813	432,187	300,160	0.6945
019-043	60,894	19,188	41,706	65,325	1.5663
021-011	55,000	12,128	42,872	41,078	0.9582
029-003-004	62,000	9,750	52,250	67,500	1.2919
036-015-002	167,000	70,520	96,480	122,508	1.2698
036-018-004	425,000	58,377	366,623	223,110	0.6086
036-028	330,000	66,363	263,637	195,136	0.7402
036-090	450,000	85,847	364,153	226,440	0.6218
036G-035	282,000	73,453	208,547	208,398	0.9993
044-023	329,000	30,590	298,410	144,400	0.4839
054-038	220,000	20,730	199,270	115,645	0.5803
055A-005	295,000	48,619	246,381	175,322	0.7116
070-036	272,500	28,382	244,118	175,040	0.7170
070F-001	289,000	22,472	266,528	152,065	0.5705
M09-007	186,000	18,041	167,959	131,850	0.7850
M18-001	185,000	28,048	156,952	155,175	0.9887
M19-007	189,900	21,400	168,500	100,380	0.5957
M19-007A	185,000	17,152	167,848	87,992	0.5242
M19-015	177,500	15,244	162,256	89,880	0.5539
M22-026	51,000	9,579	41,421	41,472	1.0012
M24-010	150,000	4,574	145,426	70,070	0.4818
M24-030	108,000	5,851	102,149	79,433	0.7776
M24-041	139,000	9,466	129,534	61,980	0.4785
M31-009	160,000	15,641	144,359	60,319	0.4178
M32-039	43,000	5,420	37,580	41,100	1.0937
M32-046	112,000	3,942	108,058	61,575	0.5698
M32-060	126,500	7,742	118,758	54,210	0.4565
M32-068-001	100,000	11,440	88,560	88,674	1.0013
M32-069	185,000	26,691	158,309	109,860	0.6940
M33-013	95,000	15,833	79,167	90,558	1.1439
M33-062	30,000	5,959	24,041	26,145	1.0875
M33-068	129,500	20,573	108,927	77,040	0.7073
M34-033	125,000	25,999	99,001	77,280	0.7806
M34-043	65,000	10,605	54,395	65,800	1.2097
M34-049	187,500	19,854	167,646	173,700	1.0361
M34-067	137,000	10,530	126,470	61,614	0.4872
M35-015	220,000	13,869	206,131	112,970	0.5480
M35-027	68,000	14,970	53,030	65,961	1.2438
M35-047	185,000	10,309	174,691	153,090	0.8763
M35-048	176,000	24,427	151,573	80,654	0.5321

M42-007	135,000	17,168	117,832	110,755	0.9399
M42-009	175,000	17,438	157,562	92,400	0.5864
M42-037	175,000	4,694	170,306	88,350	0.5188
M43-016	41,500	4,082	37,418	36,284	0.9697
M43-109-001	81,500	6,930	74,570	78,022	1.0463
M45-033	95,000	8,539	86,461	41,760	0.4830
M45-065	120,000	7,818	112,182	73,590	0.6560
M45-084	99,000	11,094	87,906	58,630	0.6670
M45-091	78,000	8,508	69,492	65,160	0.9377
M46-003	235,000	13,555	221,445	90,810	0.4101
M46-044	110,000	30,692	79,308	101,246	1.2766
M46-063	157,000	13,985	143,015	114,170	0.7983
M53-002	197,488	11,306	186,182	150,720	0.8095
P05-016	226,000	10,061	215,939	128,367	0.5945
P06-001	147,000	13,013	133,987	89,310	0.6666
					46.6069

46.6069/60= 0.78

100.00-.78 = .22

59.00 * 1.22 = 71.98

\$72.00/SQ FT

PARCEL NO				GRANTOR	SALEDATE	SALEPRICE	ACRES	RATIO (40%)
SC	SS	RSN	NBHD	GRANTEE	DEEDPAGE	ASMT VAL		
012	006			HENDERSON, LUTHER L	10/15/2021	230,000	5.02	0.3069
	R	1	FM	JAMES, RICHARD LLOYD & RHONDA	301 60	70,592		
016	010 2B1			ABRAHAM, MARK & ROSEMARIE E	02/12/2021	184,000	2.00	0.3272
	R	1	FM	GIBBS, TIFFANY	299 979	60,210		
016A	010			QUINN, PERRY E & CHRISTINA L	03/31/2021	180,000	10.47	0.3218
	R	1	FM	SMITH, JAMIE A	299 2058	57,926		
018	028			COSNAHAN, JOHN LARRY	09/14/2021	235,000	3.67	0.2277
	R	1	FM	SLATER, HOLLY SULLIVAN &	300 345	53,503		
018A	031			HUNT, DOROTHY S.	07/23/2021	179,000	1.10	0.2990
	R	1	FM	HART, ADDISON	299 4639	53,518		
019	037			DORMINEY, JON R. & AMY WILLIS	07/13/2021	515,000	10.92	0.2975
	R	1	FM	COLLINS JR, JIMMIE D	299 4458	153,189		
019	043			HALLFORD, MARY & HITT CRYSTAL	02/10/2021	60,894	1.00	0.4636
	R	1	FM	VILCHES, MACARENA N.	299 1235	28,231		
021	011			GIANNETTI, ALFRED C & MARJORIE L	04/21/2021	55,000	2.18	0.3869
	R	1	FM	COLEMAN, TIMOTHY FLOYD	299 2587	21,282		
029	003 004			MOCK JR, ROBERT THOMAS	06/15/2021	62,000	1.00	0.3812
	R	1	FM	GEN 5 LLC	299 3662	23,634		
036	015 002			SUDOWSKI, JOSEPH J & WENDY SUE	05/19/2021	167,000	10.92	0.4362
	R	1	FM	FAULKES, SANDRA & GEORGE	299 3155	72,843		
036	018 004			DUCKWORTH, EARL & NANCY	06/16/2021	425,000	8.02	0.2649
	R	1	FM	WILSON, JUWAN	299 3711	112,595		
036	028			ROBINSON, ROBERT S	11/22/2021	330,000	4.00	0.3170
	R	1	FM	WILEY, ERIC D III	301 633	104,600		
036	090			WILKERSON, JEWEL L.	12/20/2021	450,000	10.74	0.2776
	R	1	FM	JAQUISH, WILLIAM & REBECCA	302 387	124,915		
036G	035			LONGGREAR, FRED J & LISA D	03/01/2021	282,000	0.96	0.3803
	R	1	FM	THOMPSON, GORDON A & DENA B	299 1366	107,242		
044	023			MCNEELY, JAMES SCOTT & KAREN	06/04/2021	329,000	3.09	0.2130
	R	1	FM	BRINSON, JAMES D & CHRISTIE B	299 3509	70,061		
054	038			MARAMAN, MACK & DEBORAH	07/16/2021	220,000	3.97	0.2480
	R	1	FM	K & P THOMAS INVESTMENT	299 4494	54,550		
055A	005			MULLINS, HANNAH M	06/04/2021	295,000	5.01	0.3036
	R	1	FM	WATERS, LADUNDRA	299 3445	89,576		
070	036			MARTIN, JOEL & NANCY	06/28/2021	272,500	2.00	0.2986
	R	1	FM	YANCEY, ALLEN B	299 4143	81,369		
070F	001			PERGANDE, JOESEPH B	07/26/2021	289,000	5.03	0.2416
	R	1	FM	CREACH, JASON & JUDITH	299 5227	69,815		
M09	007			BROWN, VIVIAN & RUBY MERCER	01/29/2021	186,000	2.09	0.3223
	R	1	FM	CHENEY, MERIUM DAWN CLIFTON	299 687	59,956		
M18	001			FERGUSON, DANIEL & SANDRA	05/14/2021	185,000	0.87	0.3942
	R	1	FM	FRANKLIN, TRENT ASHLEY & MELINDA	299 2978	72,923		
M19	007			ROGERS, MATHEW & BRANDY	06/25/2021	189,900	1.02	0.2565
	R	1	FM	SIMMONS, RUTH JEAN & AARON	299 4105	48,712		

M19 007A		FORDHAM, TESS	10/13/2021	185,000	0.49	0.2273
R	1 FM	PITTMAN, ROSLYN CAROL	300 874	42,058		
M19 015		BRAGDON, BRONSON C. & ERICA N.	09/30/2021	177,500	0.53	0.2369
R	1 FM	ELLISON, CHET EDWARD & KRISTIAN	300 734	42,050		
M22 026		LEWIS, TED EVAN	12/30/2021	51,000	0.50	0.4004
R	1 FM	SCOGGINS, DR DENNARD L	302 631	20,420		
M24 010		GAY, THERESA K	09/09/2021	150,000	0.00	0.2087
R	1 FM	WOODS, GARY A	300 317	31,306		
M24 030		FAUST, ANTHONY AUREN	02/01/2021	108,000	0.00	0.3159
R	1 FM	PARRISH, DANNY	299 805	34,114		
M24 041		THOMPSON, GORDON & D	12/13/2021	139,000	0.34	0.2056
R	1 FM	SMITH, RAY ORTIZ	302 281	28,578		
M31 009		COLBELLA PROPERTIES, LLC	10/12/2021	160,000	0.65	0.3981
R	1 FM	BROWN, CAROLYN	300 850	63,703		
M32 039		CAMERON, GEOFFREY	04/23/2021	43,000	0.14	0.4135
R	1 FM	RANDY CANNADY LLC	299 2702	17,779		
M32 046		MARTIN, DANIEL W	09/24/2021	112,000	0.15	0.2340
R	1 FM	ROGERS, WILLIAM	300 515	26,207		
M32 060		CANNADY PROPERTIES, LLC	10/01/2021	126,500	0.30	0.2867
R	1 FM	CADDELL, WALTER	300 672	36,271		
M32 068 001		CANNADY PROPERTIES LLC	02/26/2021	100,000	0.32	0.4005
R	1 FM	LANIER, STEVEN M	299 1283	40,046		
M32 069		WYDRA, JOSEPH A & TAYLOR	07/29/2021	185,000	0.64	0.2952
R	1 FM	MECSY, MICHAEL	299 4835	54,620		
M33 013		RE PROPERTY HOLDINGS LLC	08/03/2021	95,000	0.30	0.4123
R	1 FM	EMPIRE DAWN LLC	299 4907	39,171		
M33 062		SHROYER, AARON	05/28/2021	30,000	0.14	0.4281
R	1 FM	GRAY, JOHN A.	299 3270	12,842		
M33 068		GILLESPIE, DON C ESTATE	05/28/2021	129,500	0.54	0.3015
R	1 FM	GRAY, JOHN A.	299 3276	39,045		
M34 033		METTER PRIMITIVE BAP	09/09/2021	125,000	0.57	0.3305
R	1 FM	BASHLOR, RALPH B JR & PATRICIA W	300 198	41,312		
M34 043		BROWN, CATHY LANIER & WILKERSON,	09/28/2021	65,000	0.35	0.4045
R	1 FM	FRANKLIN, BRAD & ANGIE	300 633	26,295		
M34 049		FRANKLIN, TRENT & MELINDA	01/29/2021	187,500	0.94	0.3974
R	1 FM	STOKES, CHRISTOPHER C	299 721	74,518		
M34 067		FITZPATRICK, HALEY A & JOHNSON	04/30/2021	137,000	0.40	0.2106
R	1 FM	ROCKER, RHONDA MELINDA	299 2741	28,858		
M35 015		OLLIFF, DANIELLE J.	09/16/2021	220,000	0.63	0.2306
R	1 FM	BENNETT, PAUL & HOLLY	300 411	50,736		
M35 027		JONES, RONNIE	05/04/2021	68,000	0.54	0.4114
R	1 FM	GOLDSTON, MARY MAC	299 2956	27,974		
M35 047		HALL, JULIA T	01/27/2021	185,000	0.40	0.3533
R	1 FM	NEWKIRK, MCKENZIE	299 567	65,360		
M35 048		GASPER, KYLE A & ELISSA K	12/17/2021	176,000	0.71	0.2388
R	1 FM	MCCOLLUM, RONNIE	302 459	42,032		
M42 007		JOHNSON, CRAWFORD JEREMIAH &	06/16/2021	135,000	0.36	0.3790
R	1 FM	COLEMAN, JUSTIN H & ANNALEE L	299 3814	51,169		

M42 009		PARKER, NANCY JO	11/18/2021	175,000	0.35	0.2511
R	1 FM	CHAVIS, TERRY & BRENDA	301 624	43,935		
M42 037		ROYEA, DALE & LINDA	11/30/2021	175,000	0.42	0.2127
R	1 FM	COLLINS, HENRY	301 697	37,218		
M43 016		GEC RENTALS LLC	03/31/2021	41,500	0.23	0.3891
R	1 FM	DICKERSON, GARRET W	299 2027	16,146		
M43 109 001		CANNADY, RANDY	02/26/2021	81,500	0.36	0.4169
R	1 FM	LANIER, STEVEN M	299 1289	33,981		
M45 033		BISHOP, LACEY JOANNA	08/16/2021	95,000	0.36	0.2118
R	1 FM	SMITH, DANIEL WAYNE & JANET	300 19	20,120		
M45 065		AKINS, JUSTIN	05/10/2021	120,000	0.30	0.2714
R	1 FM	RECENDIZ, MAGAN LYNN & JOSE D	299 2847	32,563		
M45 084		MILLS, RAY & BETTY JO	04/01/2021	99,000	0.35	0.2817
R	1 FM	PADGETT, DANIEL TRACE	299 2113	27,890		
M45 091		TUCKER, JOSH	11/10/2021	78,000	0.25	0.3778
R	1 FM	COLEMAN, TIMOTHY FLOYD	301 381	29,467		
M46 003		BROWN, CAROLYN D	10/12/2021	235,000	1.72	0.3967
R	1 FM	SASSER, THOMAS C & JANA	300 901	93,220		
M46 044		ODOM, CHERYLE D & KAREN	03/12/2021	110,000	0.90	0.5469
R	1 FM	FOWLER JR, HILTON D	299 1605	60,156		
M46 063		BURKE, STACEY	09/17/2021	157,000	0.37	0.3265
R	1 FM	COWART, EVELYN JOANNA & JAMES	300 430	51,262		
M53 002		HARRIS, BENJAMIN & KRISTIN	10/27/2021	197,488	0.98	0.3532
R	1 FM	GARLAND, MELISSA	301 274	69,754		
P05 016		DELOACH, RUTH BURCH	06/03/2021	226,000	0.52	0.2478
R	1 FM	WOODS, BUSTER & VIVIAN O	299 3402	56,014		
P06 001		BRINSON, JAMES B & DALE R	06/09/2021	147,000	1.63	0.2784
R	1 FM	REYNOLDS, CHRISTIAN	299 3553	40,929		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.3114	0.3035	0.2096	1.0570	60
Lower Confidence Interval	0.2817	0.2836			
Upper Confidence Interval	0.3533	0.3234			

and s.saleclass = R and s.strat = 1 and s.saledate >= 2021-01-01 and s.saledate <= 2022-01-01 and s.REASON in (FM)

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		
M24	031			FAUST, ANTHONY AUREN	02/26/2021	15,000	0.00	0.1067
R	3	LM		PARRISH, DANNY	299 1313	1,600		
M24	007			BRANTLEY, PAMELA B & MERCER,	04/30/2021	9,500	0.00	0.1684
R	3	LM		SWEAT, JOHN MARK & CHELSEA	299 2758	1,600		
M10A	046			JOINER, EARL	02/15/2021	5,000	0.00	0.2800
R	3	LM		MOSLEY, ANNIE LOUIS & FRANKLIN	299 1016	1,400		
M10A	037			WALKER, PAMELA	09/14/2021	4,000	0.00	0.3500
R	3	LM		BRIARCREEK PROPERTIES INC	300 392	1,400		
055A	004			ROBERT K BELL JR INC	04/20/2021	45,000	5.00	0.3778
R	4	LM		MORALES, BRENDA L	299 2624	17,000		
055A	006			ROBERT K. BELL JR. INC.	03/26/2021	45,000	5.01	0.3785
R	4	LM		WALLACE, JUANITA A	299 1849	17,034		
044	024 009			SPARROWHAWK, WILLIAM L & KATHY A	09/01/2021	13,000	2.50	0.3869
R	4	LM		MARTIN, BRIAN P	300 186	5,030		
M30	004 002			SOUTHERN PROPERTIES-PATTERSON	04/09/2021	18,500	1.74	0.3950
R	4	LM		NAGEL, MONTY FLOYD & ANGIE NAGLE	299 2234	7,308		
069B	014			MCBURNEY, PAUL	10/11/2021	46,500	7.81	0.3997
R	3	LM		ROSS, WALTER & CATHERINE	300 899	18,588		
M30	004 003			SOUTHERN PROPERTIES-PATTERSON	04/19/2021	18,500	0.69	0.4000
R	4	LM		HANRIGHT JR, WILLIAM CHARLES &	299 2436	7,400		
036G	030			AASHEIM, BRYAN LAWRENCE &	07/23/2021	26,000	0.66	0.4000
R	3	LM		SHELDON, MARTIN & PAMELA	299 4634	10,400		
M33	110			BRANNEN-KENNEDY PROPERTIES,	10/14/2021	10,332	0.33	0.4000
R	3	LM		ANDERSON NEWMAN PROPERTIES	300 985	4,133		
M46	027 002			FRANKLIN, JERRY & IDA	10/15/2021	27,500	0.37	0.4036
R	3	LM		SASSER, THOMAS C & JANA C	300 955	11,100		
063B	010			PRESCOTT, M A	01/07/2021	6,000	1.69	0.4102
R	3	LM		COBURN, UNA	299 115	2,461		
070B	007			WEBB, CURTIS	03/24/2021	26,500	3.01	0.4151
R	3	LM		VICENTE, UZIAS HERNANDEZ &	299 2288	11,000		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.3950	0.3713	0.1317	0.9467	15
Lower Confidence Interval	0.3500	0.3187			
Upper Confidence Interval	0.4000	0.4239			

and s.saleclass = R and (s.strat = 3 or s.strat = 4) and s.saledate >= 2021-01-01 and s.saledate <= 2022-01-01 and s.REASON in (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.

Bowen Hights

PARCEL NO				GRANTOR	SALEDATE	SALEPRICE	ACRES	RATIO (40%)
SC	SS	RSN	NBHD	GRANTEE	DEEDPAGE	ASMT VAL		
M24	007			BRANTLEY, PAMELA B & MERCER, SWEAT, JOHN MARK & CHELSEA	04/30/2021 299 2758	9,500 1,600	0.00	0.1684
M24	031			FAUST, ANTHONY AUREN PARRISH, DANNY	02/26/2021 299 1313	15,000 1,600	0.00	0.1067

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.1376	0.1306	0.2242	1.0536	2
Lower Confidence Interval	0.0000	0.0000			
Upper Confidence Interval	0.0000	0.0000			

and s.saleclass = R and (s.strat = 3 or s.strat = 4) and s.saledate >= 2021-01-01 and s.saledate <= 2022-01-01 and s.REASON in (LM) and left(r.parcel_no,3) >= M24 and left(r.parcel_no,3) <= M25 and r.taxdistric >= 02 and r.taxdistric <= 02 and s.realkey in (select realkey from landsubs where subdivcode >= 213 and subdivcode <= 213) and r.land_type = 1

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.

Currently at \$4,000 per lot.

Recommnd \$9,500 per lot.

McGawley Sub.

PARCEL NO				GRANTOR	SALEDATE	SALEPRICE	ACRES	RATIO (40%)
SC	SS	RSN	NBHD	GRANTEE	DEEDPAGE	ASMT VAL		
055A	006			ROBERT K. BELL JR. INC.	03/26/2021	45,000	5.01	0.3785
R	4	LM		WALLACE, JUANITA A	299 1849	17,034		
055A	004			ROBERT K BELL JR INC	04/20/2021	45,000	5.00	0.3778
R	4	LM		MORALES, BRENDA L	299 2624	17,000		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.3782	0.3782	0.0009	1.0000	2
Lower Confidence Interval	0.0000	0.0000			
Upper Confidence Interval	0.0000	0.0000			

and s.saleclass = R and s.strat = 4 and s.saledate >= 2021-01-01 and s.saledate <= 2022-01-01 and left(r.parcel_no,10) >= 055A 001 and left(r.parcel_no,10) <= 055A 999

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.

Currently 8,500 Acre

Recommend 9,000 Acre

PARCEL NO				GRANTOR	SALEDATE	SALEPRICE	ACRES	RATIO (40%)
SC	SS	RSN	NBHD	GRANTEE	DEEDPAGE	ASMT VAL		
M10A	046			JOINER, EARL	02/15/2021	5,000	0.00	0.2800
R	3	LM		MOSLEY, ANNIE LOUIS & FRANKLIN	299 1016	1,400		
M10A	037			WALKER, PAMELA	09/14/2021	4,000	0.00	0.3500
R	3	LM		BRIARCREEK PROPERTIES INC	300 392	1,400		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.3150	0.3111	0.1111	1.0125	2
Lower Confidence Interval	0.0000	0.0000			
Upper Confidence Interval	0.0000	0.0000			

and s.saleclass = R and s.strat = 3 and s.saledate >= 2021-01-01 and s.saledate <= 2022-01-01 and left(r.parcel_no,10) >= M10A 001 and left(r.parcel_no,10) <= M10E 999

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.

Currently 3500 per Lot
 Recommend 4,000 per Lot

Creekside Manor

PARCEL NO				GRANTOR	SALEDATE	SALEPRICE	ACRES	RATIO (40%)
SC	SS	RSN	NBHD	GRANTEE	DEEDPAGE	ASMT VAL		
070B	007			WEBB, CURTIS	03/24/2021	26,500	3.01	0.4151
R	3	LM		VICENTE, UZIAS HERNANDEZ &	299 2288	11,000		
070B	020			ROBERT K BELL JR INC	05/18/2021	40,000	3.77	0.2750
R	3	LM	NM	OLLIFF, CHAD L & CRYSTAL G	299 3160	11,000		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.3451	0.3308	0.2030	1.0432	2
Lower Confidence Interval	0.0000	0.0000			
Upper Confidence Interval	0.0000	0.0000			

and s.saleclass = R and s.strat = 3 and s.saledate >= 2021-01-01 and s.saledate <= 2022-01-01 and left(r.parcel_no,10) >= 070B 001 and left(r.parcel_no,10) <= 070B 999

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.



CANDLER COUNTY BOARD OF ASSESSORS

25 W DANIEL STREET, SUITE B

METTER, GEORGIA 30439

Voice: 912-685-6346 Fax: 912-685-3818

Visit us on the web at <https://qpublic.net/ga/candler>

Letrell Thomas, Chairman
Cassius M. Osborn
Elizabeth H. Childs

Marian Grier, Chief Appraiser
Cheyenne Lanier, Personal Property Appraiser
Jakelyn Guiff, Mobile Home Clerk

CLOSED MEETING AFFIDAVIT


STATE OF GEORGIA
COUNTY OF CANDLER

AFFIDAVIT OF CHAIRMAN OR PRESIDING OFFICER

Letrell Thomas, Chairperson of the Candler County Board of Tax Assessors, being duly sworn, states under oath that the following is a true and accurate record to the best of her knowledge and belief:

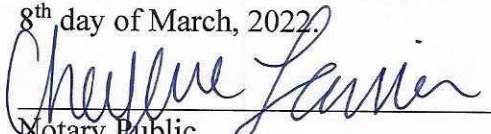
1. The Candler County Board of Assessors met in a duly advertised meeting on Tuesday, March 8, 2022.
2. During the meeting, the Board voted to go into closed session.
3. The closed session was called to order at _____.
4. The subject matter of the closed portion of the meeting was devoted to the following 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 Board or any officer or employee of the Board of Assessors as provided by 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 or deliberation on the appointment, employment, compensation firing, disciplinary action or dismissal, or periodic valuation or rating of an employee of the Board of Assessors staff as provided by O.C.G.A. 50-14-3(6):
 - _____ Other: Consultation with the county attorney regarding personnel matters.

This 8th day of March, 2022



Letrell Thomas, Chairperson
Candler County Board of Assessors

Sworn to and subscribed before me this
8th day of March, 2022.



Notary Public

