

# **Candler County Board of Tax Assessors**

## **Meeting Minutes December 13<sup>th</sup>, 2022**

### **Opening**

The meeting was called to order at 8:45am by Letrell Thomas in the meeting room at 25 W Daniel St, Metter.

### **Attendees**

Letrell Thomas, Assessor & Chairman  
Cassius M. Osborn, Assessor  
Elizabeth H. Childs, Assessor  
Cheyenne Lanier, Chief Appraiser Trainee  
Jabrielle Roberts, Secretary

### **Approval of Minutes**

Motion was made by Mrs. Childs to review and approve meeting minutes from November 8<sup>th</sup>. Mr. Osborn seconded. Motion passed unanimously.

### **Old Business**

None.

### **New Business**

Motion was made by Mrs. Childs to review and approve 2023 in-house mobile home schedule. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to review and approve 2023 accessory improvement schedule. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to review and approve E&R's and NODs 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 a release of Covenant due to the death of an owner. Mr. Osborn seconded. Motion passed unanimously.

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

Ms. Lanier presented the Chief Appraisers status report.

Motion was made by Mrs. Childs to amend the agenda to include Executive session. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to enter into Executive session at 9:15 am. Mr. Osborn seconded. Motion passed unanimously.

Executive session was adjourned by Letrell Thomas at 9:27am.

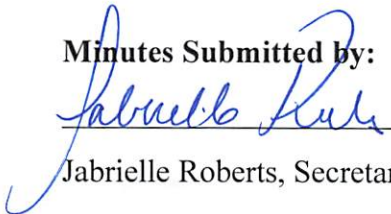
Motion was made by Mrs. Childs to approve the Certification Compensation Policy. Mr. Osborn seconded. Motion passed unanimously. See attached.

**Adjournment:**

The next monthly meeting is scheduled for January 10<sup>th</sup>, 2023 at 8:30am to be held in the meeting room at 25 W Daniel St.

The meeting was adjourned by Letrell Thomas at 9:30am.

**Minutes Submitted by:**

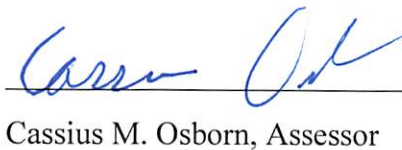
  
\_\_\_\_\_  
Jabrielle Roberts, Secretary

1/17/23  
Date


**Minutes Approved by:**

  
\_\_\_\_\_  
Letrell Thomas, Assessor & Chairman

1/17/2023  
Date

  
\_\_\_\_\_  
Cassius M. Osborn, Assessor

1/17/23  
Date

  
\_\_\_\_\_  
Elizabeth H. Childs, Assessor

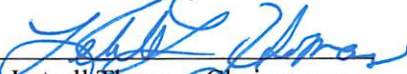
1/17/23

CANDLER COUNTY TAX ASSESSORS

Policy: Tax Appraiser Certification Compensation

Date Established: December 13, 2022

Approved By:

  
Letrell Thomas, Chairperson

  
Elizabeth H. Childs, Assessor

  
Cassius M. Osborn, Assessor

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In order to ensure that employees of the Board of Tax Assessors of Candler County, Georgia, are encouraged attain education levels to support the operations of the office and to be businesslike, effective and efficient the Board hereby adopts the following:

- a) The Board of Assessors encourages all employees to seek certification as described in the State of Georgia Tax Appraiser Certification guidelines;
- b) This policy of the Board of Assessors recognizes three (3) significant milestones in this training:
  - a. Appraiser I (three courses & complete examination)
  - b. Appraiser II (five courses & complete examination)
  - c. Appraiser III (three courses & complete examination)
- c) In order to encourage and reward continuing education and performance within the office of the Board of Assessors the reference certification milestones will result in an increase in the hourly pay of the certified employee beginning on the first (1<sup>st</sup>) day of the month following certification as follows:
  - a. Appraiser I certification – Base pay increase of \$1.00 per hour (\$2,080 annually based on 40 hours per week);
  - b. Appraiser II certification – Base pay increase of \$2.00 per hour (\$4,160 annually based on 40 hours per week);
  - c. Appraiser III certification – Base pay increase of \$3.00 per hour (\$6,240 annually based on 40 hours per week)
- d) Employees of the Board of Assessors will continue to be eligible for annual pay increases and for cost-of-living adjustments;
- e) Hourly wage increases indicated by this policy are subject to available budget appropriations by the Candler County Board of Commissioners

**CANDLER COUNTY TAX ASSESSORS**

25 W DANIEL STREET, SUITE B  
METTER, GEORGIA 30439

Voice: 912-685-6346 Fax: 912-685-3818  
Visit us on the web at [www.candlertax.org](http://www.candlertax.org)

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

Cheyenne Lanier, Chief Appraiser  
Jakelyn Guiff, Personal Property Appraiser

**CLOSED MEETING AFFIDAVIT**

STATE OF GEORGIA  
COUNTY OF CANDLER

**AFFIDAVIT OF CHAIRMAN OR PRESIDING OFFICER**

Letrell Thomas, 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 December 13, 2022.
2. During such meeting, the Board voted to go into closed session.
3. The executive session was called to order at 9:15am
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 13 day of December, 2022.

*Letrell Thomas*  
Letrell Thomas, Chairwoman  
Candler County Board of Tax Assessors

Sworn to and subscribed before me this 30 day of December, 2022.

*Cheyenne Lanier*  
Notary Public




## MHPrebill Consolidation Report - 100% FMV

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01		372	1,522,727	7,437,293	8,960,020
	Taxable	372	1,522,727	7,437,293	8,960,020
02		64	157,161	883,325	1,040,486
	Taxable	64	157,161	883,325	1,040,486
03		4	24,251	76,916	101,167
	Taxable	4	24,251	76,916	101,167
		440	<< GRAND TOTALS >>		10,101,673

X   
 Letrell Thomas, Chairperson


X   
 Elizabeth H. Childs, Assessor

X   
 Cassius M. Osborn, Assessor


12/27/2022 9:38:09 AM

COUNTYMGrier

METTER GA 30439	Add-on Value	1,120 PIN	045A 056
	Total Value	4,560 Title Number	
WOMMACK, BILLY KEITH	Account Number	1192 Tax Dist	02
	1968 12x60 MIDLAND CO / CAPELLA (SGL/MULTI)		
814 ED YOUMANS ROAD	MH Value	936 Serial Num	60125383
	Add-on Value	2,850 PIN	M30 005 003
SWAINSBORO GA 304015276	Total Value	3,786 Title Number	
WOMMACK, KEITH DWAYNE	Account Number	1135 Tax Dist	02
	1983 14x66 FLEETWOOD / WESTFIELD		
814 ED YOUMANS ROAD	MH Value	8,917 Serial Num	GAFL1AD1307326 3
	Add-on Value	788 PIN	M30 005 003
SWAINSBORO GA 304015276	Total Value	9,705 Title Number	
WOODS, OLA MAE	Account Number	3260 Tax Dist	02
	1984 12x60 SCOTT HOUSING SYSTEM / PLYWOOD PALACE (SGL/MULTI)		
C/O MICHELLE WILLIAMS	MH Value	1,790 Serial Num	SHS2WGA348348 83
P. O. BOX 416	Add-on Value	PIN	M54 087
STILLMORE GA 30464	Total Value	1,790 Title Number	
WRIGHT, VERONICA	Account Number	2927 Tax Dist	01
	1995 16x76 BELLCREST HOMES / AZALEA II (SGL/MULTI)		
60149 HWY 46E	MH Value	4,476 Serial Num	GBHM118285
	Add-on Value	1,260 PIN	063A 011
METTER GA 30439	Total Value	5,736 Title Number	
YATES, MELINDA KAY	Account Number	3045 Tax Dist	01
	1992 14x66 HORTON HOMES INC / SUMMIT		
22865 GA HIGHWAY 121 SOUTH	MH Value	12,594 Serial Num	H97378G
	Add-on Value	2,833 PIN	029 027
METTER GA 30439	Total Value	15,427 Title Number	
ZEA-MENDOZA, BLADIMIR	Account Number	5587 Tax Dist	01
	1987 14x60 DESTINY / OMNI (SGL/MULTI)		
2864 WHITE WAY CIRCLE	MH Value	2,554 Serial Num	0M10537
	Add-on Value	4,232 PIN	012 003 004
METTER GA 30439	Total Value	6,786 Title Number	
ZVARA, SUZANNE & DONALD	Account Number	4113 Tax Dist	01
	2006 28x66 CAVALIER HMS / SS SERIES		
9401 WINDWOOD ROAD	MH Value	38,401 Serial Num	BL06GA0213281
	Add-on Value	26,427 PIN	063 018 003
METTER GA 30439	Total Value	64,828 Title Number	775927053552129
<b>TOTALS &gt;&gt;&gt;</b>		10,101,673	

X   
 Letrell Thomas, Chairperson

X   
 Cassius M. Osborn, Assessor

X   
 Elizabeth H. Childs, Chairperson