

# CANDLER COUNTY BOARD OF ASSESSORS

25 W. Daniel St. Ste. B  
METTER, GEORGIA 30439

## **Meeting Agenda** **October 10, 2023** **8:30 am**

### **Old Business:**

1. Review and approve minutes from September 12<sup>th</sup> meeting.

### **New Business:**

2. Review and approve E&R's, Jeopardy Assessments or NODs submitted.
3. Review and approve Conservation Use Valuation Assessment continuation applications submitted.
4. Review and approve Appeal Withdrawals submitted.
5. Review and approve Motor Vehicle Appeals submitted.
6. Review and approve 2024 Homestead Exemption applications submitted.
7. Chief Appraisers status report.
8. Set next regular meeting date.
9. Adjourn

# CANDLER COUNTY BOARD OF ASSESSORS

25 W. Daniel St. Ste. B  
METTER, GEORGIA 30439  
Voice: 912-685-6346 Fax: 912-685-3818

## Meeting Minutes October 10, 2023

### Opening

The meeting was called to order at 8:40am by Letrell Thomas in the meeting room at 25 West Daniel Street, Metter.

### Attendees

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

### Approval of Minutes

Motion was made by Mrs. Childs to review and approve meeting minutes from September 12. Mr. Osborn seconded. Motion passed unanimously.

### Old Business

None.

### New Business

Motion was made by Mrs. Childs to review and approve E&Rs, Jeopardy Assessments, or NODs submitted. 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 appeal withdrawals submitted. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to review and approve motor vehicle appeals submitted by appraiser. Mr. Osborn seconded. Motion passed unanimously.

Motion was made by Mrs. Childs to review and approve 2024 homestead exemption applications submitted. Mr. Osborn seconded. Motion passed unanimously.

Ms. Lanier presented the Chief Appraisers status report.

### Adjournment:

The next monthly meeting is scheduled for November 7 at 8:30am to be held in the meeting room at 25 West Daniel Street.

The meeting was adjourned by Letrell Thomas at 9:00am.

**CANDLER COUNTY BOARD OF ASSESSORS**

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**Minutes Submitted by:**

Jakelyn Guiff  
Jakelyn Guiff, Secretary

11/7/23  
Date

**Minutes Approved by:**

Letrell Thomas  
Letrell Thomas, Assessor & Chairman

11/7/23  
Date

Cassius M. Osborn  
Cassius M. Osborn, Assessor

11/7/23  
Date


Elizabeth H Childs  
Elizabeth H. Childs, Assessor

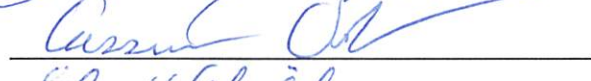
11/7/23  
Date


2022 COVENANT LIST

July 12, 2022 - August 15, 2022

PARCEL NUMBER	OWNER'S NAME	NEW	RENEWAL	RELEASE	CONTINUATION	DENIED	COMMENTS
053-008-004	GRAY, KENNETH				2020		
053-008-006	GRAY, KENNETH				2020		
052-001	WHISKEY TRAIL LLC				2021		
002-008	TOOTLE, HARRISON & VICKERY				2020		
020-028	CAROLYN YOUMANS ESTATE			2017			ESTATE CLOSED; NEW OWNER
035-013	DAUGHTRY, MARLENE PRUETT			2015			DEATH OF OWNER
052-040	CHOCKER, LEONA E			2016			DEATH OF OWNER

APPROVED 

APPROVED 

APPROVED 

OCTOBER 2023

CODE	PARCEL NO	NAME
S1	M34-026	GAITTEN, KALEB & VICTORIA
S1	P08-016	BROWN, MICHAEL ALLEN & JILL FOWLER
S1	012-049-010	HALL, CHARLES KENNETH

APPROVED *John Thomas* 10/10/23  
APPROVED *Cassidy Orr* DATE 10/10/23  
APPROVED *Elizabeth Childs* 10/10/23



Frank O'Connell  
State Revenue Commissioner

State of Georgia  
**Georgia Department of Revenue**  
Local Government Services Division  
Digest Section  
4125 Welcome All Road SW  
Atlanta GA 30349-1824  
(404) 724-7000  
October 13, 2023

Jonathan R. Essery  
Director

MR JASON GRIMES  
CANDLER COUNTY TAX COMMISSIONER  
25 DANIEL ST  
METTER GA 30439

Ref #: 202328697663000

Dear Mr. Grimes:

The 2023 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2023 Ad Valorem taxes is enclosed.

On August 1, 2024, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Yours very truly,

Frank O'Connell  
State Revenue Commissioner

Enc. Order Regarding 2023 County Tax Digest

Copy to  
MS. LETRELL L. THOMAS, Chairman, Board of Tax Assessors  
MR. GLYNN THRIFT, Chairman, Board of County Commissioners

**TO:  
TAX COMMISSIONER  
CHAIRMAN, BOARD OF TAX ASSESSORS  
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS**

**ORDER REGARDING 2023 COUNTY TAX DIGEST**

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the CANDLER County digest for 2023 was submitted by the Tax Commissioner of CANDLER County on October 11, 2023, and

WHEREAS the Commissioner has determined that the CANDLER County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

IT IS HEREBY ORDERED that the county digest of CANDLER County is hereby authorized to be used for the collection of 2023 taxes.

This the 13th day of October, 2023.



Frank O'Connell  
Revenue Commissioner