

CALLED MEETING April 3, 2020 TAX OFFICE ANNEX 9:30 am AGENDA

- 1. Call to Order
- 2. State of Emergency
- 3. Approve Agenda, and any additions
- 4. New Business
 - A. Personal Property Audit Results for Verizon Wireless accounts (Account Numbers 1815, 2794, 2795, 2853, 2875, 2911)
 - B. Table of Conservation Use Land Values as received from DOR
 - C. Table of Forest Land Protection Act Land Use Values as received from DOR
 - D. Table of Owner Harvest Timber Values as received from DOR
 - E. Qpublic Appeal Module and NOA posting
 - F. Homestead Applications for 2020
 - G. Conservation Use
 - a. Applications
 - b. Releases
 - c. Breach
 - H. Forest Land Protection Act
 - a. Applications
 - b. Releases
 - I. Members Matters
 - J. Announcements
 - i. Next scheduled meeting is tentatively _____ April ____, 2020

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www.qpublic.net/ga/talbot

Daniel B Coffee, Chairman Sandra N. Higginbotham, Member Omer L. McCants, Member Lauren A. Harbin, Secretary



Board of Assessors Meeting Minutes April 3, 2020

- 1. The meeting was called to order by Chairman Coffee at 9:35am at the office of the Talbot County Board of Tax Assessors via Zoom and live stream on YouTube. A quorum was present via teleconference including the following: Daniel B. Coffee, Sandra N. Higginbotham, Omer L. McCants, Janet Stiner Personal Property Appraiser and Lauren A. Harbin, Secretary. The YouTube live stream as well as the meeting were posted on the Talbot County Tax Assessors public Facebook group.
- 2. The Governors state of Emergency executive order was reviewed and legal counsel was consulted to ensure requirements were met for public meetings. Mr. McCants made a motion that all meetings would be conducted in the manner stated in item 1.; In accordance with the Governors Executive order to Shelter in Place. Until such time that the order was lifted. Vice-Chair Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0. Mrs. Harbin indicated that all office business would be conducted by appointment, or over telephone or email and that employees would be working remotely for the time being.
- A motion was made by Mr. McCants to approve the agenda. Vice-Chair Higginbotham seconded the motion. There was no further discussion. The motion passed.
- 4. A. A motion was made by Mr. McCants to approve the audits for Verizon Wireless as presented. Vice-Chair Higginbotham seconded the motion. The Board asked Ms. Stiner questions concerning the field visits and communications with the companies being audited. Ms. Stiner indicated that there was communication with the companies throughout the audit process, but they would receive the results only once the Board approved the values. Chairman Coffee called for a vote and the motion passed 2-0-0.
 - B. The Table of Conservation use land values as received from the DOR were presented to the Board. Mr. McCants made the motion to approve the values for the purpose of prescribing the 2020 current use values for conservation land. Vice-Chair Higginbotham seconded the motion. Chairman Coffee inquired if Mrs. Harbin had compared them to the last years values and were, they the maximum 3% increase. Mrs. Harbin stated that she had not. Chairman Coffee then noted that 3% is the maximum by law the figures can increase each year. The motion passed 2-0-0.
 - C. The Table of Forest Land Protection Act use values as received from the DOT were presented to the Board. Mr. McCants made the motion to approve the values for the purpose of prescribing the 2020 current use values for forest land Vice-Chair Higginbotham seconded the motion. The motion passed 2-0-0. Fax: 706.665.9158

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- D. The Table of owner harvest timber values was presented to the Board for review. Mr. McCants made a motion to approve the values as presented. Vice-Chair Higginbotham seconded the motion. Chairman Coffee explained that these values pertained to taxation values for people that were harvesting their own timber. The motion passed 2-0-0.
- E. Mrs. Harbin attended a webinar about a new product being offered by QPublic that would allow appeals through a module on the current website. She indicated that given the current situation she felt this was another step in the right direction for the office and meeting the needs of the public. Assessment notices would also be posted for each property so that owners could access those via the website as well. Mr. McCants inquired as to how many counties were using this process. Mrs. Harbin stated that she only knew of Richmond County at this point, but that even though Talbot is a small county we have always utilized technology to our best interests. The cost was discussed. After the initial set up expense of \$2160, we will see about a 10% increase to our yearly bill. Mrs. Harbin indicated that she did have the funds in her budget to cover this. Mr. McCants made the motion to approve procurement. Vice-Chair Higginbotham seconded that motion. There was no further discussion. The motion passed 2-0-0.
- F. The current homestead applications were presented to the Board for Approval. Mrs. Harbin indicated that all necessary documentation had been received. Mr. McCants made a motion to approve the applications as presented. Vice-Chair Higginbotham seconded the motion. Chairman Coffee inquired as to the application for Mr. Epps that was denied at a previous meeting. Mrs. Harbin checked with Mr. Leonard and the denial letter was sent, and no further communication was received from the taxpayer. There was no further discussion the motion passed 2-0-0.
- G. The current Conservation use applications and releases were presented to the Board for Approval. Mrs. Harbin indicated that all necessary documentation had been received, and that field checks had been conducted. Mr. McCants made a motion to approve the applications as presented. Vice-Chair Higginbotham seconded the motion. The motion passed 2-0-0. Mr. McCants then made a motion to approve the releases for the current application as presented. Vice-Chair Higginbotham seconded the motion. Chairman Coffee then discussed the 3% limit on increase of the values each year. The motion passed 2-0-0.

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- H. The current Forest Land applications and releases were presented to the Board for Approval. Mrs. Harbin indicated that all necessary documentation had been received, and that field checks had been conducted. Mr. McCants made a motion to approve the applications as presented. Vice-Chair Higginbotham seconded the motion. The motion passed 2-0-0. Mr. McCants then made a motion to approve the releases for the current application as presented. Vice-Chair Higginbotham seconded the motion. There was a brief discussion concerning the new law changing the FLPA period from 15 to 10 years. The motion passed 2-0-0.
- I. During members matters the letter received from GAAO chairman Ashley O'Donald was presented and discussed. Mrs. Harbin indicated that the office was operating as suggested in this letter. Mrs. Harbin also informed the Board that she had spoken with Mr. Huff the Tax Commissioner in regards to the penalties for personal property late filings and was told that those penalties would be waived for anyone who did not have access to the documents necessary for timely filing. Chairman Coffee then brought up the budget packet that Mrs. Harbin had received from the County Manager and the April 30, 2020 due date. Chairman Coffee indicated that he would like to conduct the Budget workshop via teleconference. The other Board members agreed.
- J. April 17, 2020 at 9:30am was tentatively set for the budget workshop.
- K. A motion was made by Mr. McCants to adjourn the meeting at 10:50am. Vice-Chair Higginbotham seconded the motion. Everyone agreed that they were pleased with the Zoom meeting and the presentation of documents. The motion carried 2-0-0.

Submitted by Lauren A. Harbin, Secretary

Daniel B. Coffee, Chairman

Todocoporth sologiac

Omer L. McCants, Member

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THE STATE OF GEORGIA

EXECUTIVE ORDER

BY THE GOVERNOR:

WHEREAS: On March 14, 2020, due to the impact of COVID-19 on the State

of Georgia, I issued Executive Order No. 03.14.20.01, declaring a

Public Health State of Emergency in Georgia; and

WHEREAS: The Georgia General Assembly concurred with Executive Order

03.14.20.01 by joint resolution on March 16, 2020; and

WHEREAS: Code Section 38-3-51(c)(4) vests the Governor with the power to

perform and exercise such other functions, powers, and duties as may be deemed necessary to promote and secure the safety and

protection of the civilian population; and

WHEREAS: Code Section 38-3-51(d)(l) vests the Governor with the power to

suspend any regulatory statute prescribing the procedures for conduct of state business, or the orders, rules, or regulations of any state agency if strict compliance with any statute, order, rule, or regulation would in any way prevent, hinder, or delay necessary

action in coping with the emergency or disaster; and

WHEREAS: In practicing social distancing in order to mitigate the spread of

COVID-19 many County Tax Assessors have closed operations to the

public; and

WHEREAS: In consultation with the State Economist and Commissioner of

Revenue, I have determined that the following temporary actions are necessary and appropriate to protect the health, safety, and welfare

of Georgia's residents.

Now, therefore, pursuant to aforementioned Georgia

LAW AND THE AUTHORITY VESTED IN ME AS GOVERNOR OF THE

STATE OF GEORGIA, IT IS HEREBY

ORDERED: That the Commissioner of Revenue is authorized and directed to

implement the suspension of Code Sections 48-5-7.4(j)(1) and 48-5-

7.7(j)(1) where such suspension would provide that the deadlines for

Conservation Use Value Assessment and Forest Land Use Protection Act applications would fall no earlier than June 1, 2020.

IT IS FURTHER

ORDERED:

That the Commissioner of Revenue or his designee is authorized and directed to implement waivers of those rules and regulations necessary to implement the suspension of Code Sections 48-5-7.4(j)(1) and 48-5-7.7(j)(1).

IT IS FURTHER

ORDERED:

That the Commissioner of Revenue is authorized and directed to adopt emergency rules, consistent with the powers granted to the Commissioner by Code Sections 48-5-7.4(y) and 48-5-7.7(w), establishing rules and regulations appropriate to implement and enforce application procedures and deadlines consistent with the suspension of Code Sections 48-5-7.4(j)(1) and 48-5-7.7(j)(1) becoming effective upon the adoption of such emergency rules.

IT IS FURTHER

ORDERED:

That if one or more of the provisions contained in this Order shall be held to be invalid, in violation of the Georgia Constitution, in violation of Georgia law, or unenforceable in any respect, such invalidity, violation, or unenforceability shall not affect any other provisions of this Order, but, in such case, this Order shall be construed as if such invalid, illegal, or unenforceable provision had not been included in the Order.

IT IS FURTHER

ORDERED:

All provisions of the Order shall become effective upon signature and shall expire at the conclusion of the Public Health State of Emergency declared in Executive Order No. 03.14.20.01. If the Public Health State of Emergency declared in Executive Order No. 03.14.20.01 is renewed, this Order shall carry forward with the Public Health State of Emergency until such state of emergency is terminated or ceases to be renewed by the Governor.

This 31st day of March 2020 at 4 30 P.M.

GOVERNOR

Regrouped/Cost Adj

Acct # 1815 **COLUMBUS HWY - Total Audit Summary** 2018 Summary 2016 Summary 2017 Summary **Inventory Assessed** Inventory Assessed Inventory Assessed 500 500 Inventory Audited Inventory Audited Inventory Audited 500 Inventory Variance: 500 **Inventory Variance:** Inventory Variance: 153,067 323,597 289,476 MEFF Assessed **MEFF Assessed** MEFF Assessed 239,040 260,971 MEFF Audited 228,543 **MEFF Audited MEFF Audited** 85,973 **MEFF Variance:** (62,626)MEFF Variance: (60,933) MEFF Variance:

33,628

Regrouped/Cost Adj

80,111

Variance Totals:	(62,126)	Variance Totals:	(60,433)	Variance Totals:	86,473
Value Subject to Penalty	0	Value Subject to Penalty	0	Value Subject to Penalty	5,500
45 Day NOA	(62,126)	45 Day NOA	(60,433)	45 Day NOA	87,023

Regrouped/Cost Adj

5,814

VZW ACCT # 2794 - Total Audit Summary

2018 Summary		2017 Summary		2016 Summary	
Inventory Assessed	0	Inventory Assessed	0	Inventory Assessed	0
Inventory Audited	500	Inventory Audited	500	Inventory Audited	500
Inventory Variance:	500	Inventory Variance:	500	Inventory Variance:	500
MEFF Assessed	176,324	MEFF Assessed	153,375	MEFF Assessed	95,303
MEFF Audited	184,788	MEFF Audited	MEFF Audited 190,014 MEFF Audited		180,398
MEFF Variance:	8,464	MEFF Variance:	36,639	MEFF Variance:	85,095
Regrouped/Cost Adj	9,416	Regrouped/Cost Adj	8,408	Regrouped/Cost Adj	65,603
Variance Totals:	8,964	Variance Totals:	37,139	Variance Totals:	85,595
Value Subject to Penalty	0	Value Subject to Penalty	0	Value Subject to Penalty	21,500
45 Day NOA	8,964	45 Day NOA	37,139	45 Day NOA	87,745

VZW ACCT# 2795 - Total Audit Summary

2018 Summary		2017 Summary		2016 Summary	
Inventory Assessed	0	Inventory Assessed	0	Inventory Assessed	0
Inventory Audited	0	Inventory Audited	0	Inventory Audited	0
Inventory Variance:	0	Inventory Variance:	0	Inventory Variance:	0
MEFF Assessed	303,071	MEFF Assessed	314,122	MEFF Assessed	165,770
MEFF Audited	232,571	MEFF Audited	256,423	MEFF Audited	281,599
MEFF Variance:	(70,500)	MEFF Variance:	(57,699)	MEFF Variance:	115,829
Regrouped/Cost Adj	9,117	Regrouped/Cost Adj	8,507	Regrouped/Cost Adj	105,418
Variance Totals:	(70,500)	Variance Totals:	(57,699)	Variance Totals:	115,829
Value Subject to Penalty	0	Value Subject to Penalty	3,235	Value Subject to Penalty	10,500
45 Day NOA	(70,500)	45 Day NOA	-57,346	45 Day NOA	116,879

VZW ACCT #2853 - Total Audit Summary

2018 Summary		2017 Summar	/	2016 Summar	у
Inventory Assessed	0	Inventory Assessed	0	Inventory Assessed	0
Inventory Audited	500	Inventory Audited	500	Inventory Audited	500
Inventory Variance:	500	Inventory Variance:	500	Inventory Variance:	500
MEFF Assessed	457,752	MEFF Assessed	347,713	MEFF Assessed	226,747
MEFF Audited	478,695	MEFF Audited	359,078	MEFF Audited	392,635
MEFF Variance:	20,943	MEFF Variance:	11,365	MEFF Variance:	165,888
Regrouped/Cost Adj	14,085	Regrouped/Cost Adj	9,870	Regrouped/Cost Adj	142,170
Variance Totals:	21,443	Variance Totals:	11,865	Variance Totals:	166,388

Variance Totals:	21,443	Variance Totals:	11,865	Variance Totals:	166,388
Value Subject to Penalty	0	Value Subject to Penalty	0	Value Subject to Penalty	24,200
45 Day NOA	21,443	45 Day NOA	11,865	45 Day NOA	168,808

VZW ACCT #2875 - Total Audit Summary

2018 Summary		2017 Summary		2016 Summary	
Inventory Assessed		Inventory Assessed		Inventory Assessed	
Inventory Audited	500	Inventory Audited	500	Inventory Audited	500
Inventory Variance:	500	Inventory Variance:	500	Inventory Variance:	500
MEFF Assessed	311,656	MEFF Assessed	295,092	MEFF Assessed	182,295
MEFF Audited	313,173	MEFF Audited	274,163	MEFF Audited	298,001
MEFF Variance:	1,517	MEFF Variance:	(20,929)	MEFF Variance:	115,706
Regrouped/Cost Adj	3,797	Regrouped/Cost Adj	2,325	Regrouped/Cost Adj	90,603
Variance Totals:	2,017	Variance Totals:	(20,429)	Variance Totals:	116,206
Value Subject to Penalty	0	Value Subject to Penalty	0	Value Subject to Penalty	25,100
45 Day NOA	2,017	45 Day NOA	(20,429)	45 Day NOA	224,409

VZW ACCT# 2911 - Total Audit Summary

2018 Summary		2017 Summar	у	2016 Summary		
Inventory Assessed	0	Inventory Assessed	0	Inventory Assessed	0	
Inventory Audited	500	Inventory Audited	500	Inventory Audited	500	
Inventory Variance:	500	Inventory Variance:	500	Inventory Variance:	500	
MEFF Assessed	163,847	MEFF Assessed	190,961	MEFF Assessed	163,001	
MEFF Audited	197,507	MEFF Audited	212,916	MEFF Audited	228,679	
MEFF Variance:	33,660	MEFF Variance:	21,955	MEFF Variance:	65,678	
Regrouped/Cost Adj	9,842	Regrouped/Cost Adj	7,384	Regrouped/Cost Adj	39,567	
Variance Totals:	34,160	Variance Totals:	22,455	Variance Totals:	66,178	
Value Subject to Penalty	0	Value Subject to Penalty	0	Value Subject to Penalty	26,600	
45 Day NOA	34,160	45 Day NOA	22,455	45 Day NOA	68,838	

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 valuesW1 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;

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: 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;

Georgia Department of Revenue Local Government Services Division

Table of Owner Harvest Timber Value 2020

Page 3

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County	Softwood	Softwood	Softwood	Softwood	Softwood	Softwood	Hardwood	Hardwood	Hardwood
<u> </u>	Pulpwood	chip-n-saw	Sawtimber	Poles	Posts	Fuelchips	Pulpwood	Sawtimber	Firewood
NEWTON	10.16	17.09	25.10	41.99	13.27	3.07	9.35	34.99	5.74
OCONEE	9.90	16.84	24.87	41.78	12.78	2.95	9.28	35.09	5.69
OGLETHORPE	10.54	17.44	25.43	42.30	13.96	3.23	9.44	34.84	5.82
PAULDING	9.62	16.65	24.64	41.42	12.29	2.84	9.41	35.20	5.63
PEACH	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
PICKENS	9.64	16.60	24.64	41.57	12.29	2.84	9.22	35.20	5.63
PIERCE	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
PIKE	12.26	19.06	27.07	43.80	17.42	4.02	9.81	34.05	6.22
POLK	9.60	16.68	24.64	41.35	12.29	2.84	9.50	35.20	5.63
PULASKI	12.95	19.57	27.51	44.29	18.15	4.19	9.94	33.96	6.30
PUTNAM	12.53	19.30	27.19	43.90	17.66	4.08	9.93	34.06	6.24
QUITMAN	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
RABUN	9.64	16.60	24.64	41.57	12.29	2.84	9.22	35.20	5.63
RANDOLPH	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
RICHMOND	12.40	19.17	27.07	43.80	17.42	4.02	9.90	34.11	6.22
ROCKDALE	9.64	16.60	24.64	41.57	12.29	2.84	9.22	35.20	5.63
SCHLEY	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
SCREVEN	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
SEMINOLE	12.79	19.54	27.42	44,12	18.15	4.19	10.00	33.96	6.30
SPALDING	10.46	17.37	25.43	42.30	13.96	3.23	9.39	34.81	5.82
STEPHENS	9.64	16.60	24.64	41.57	12.29	2.84	9.22	35.20	5.63
STEWART	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
SUMTER	12.84	19.51	27.42	44.12	18.15	4.19	10.00	33.96	6.30
TALBOT	12.80	19.52	27.31	44.12	18.15	4.19	10.94	35.43	6.30
TALIAFERRO	12.27	19.05	26.95	43.69	17.17	3.97	9.87	34.16	6.19
TATTNALL	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
TAYLOR	12.81	19.56	27.43	44.12	18.15	4.19	10.14	34.18	6.30
TELFAIR	12.86	19.61	27.49	44.26	18.15	4.19	9.95	33.96	6.30
TERRELL	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
THOMAS	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
TIFT	12.94	19.72	27.67	44.12	18.15	4.19	9.81	33.81	6.30
TOOMBS	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
TOWNS	9.64	16.60	24.64	41.57	12.29	2.84	9.22	35.20	5.63
TREUTLEN	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
TROUP	11.58	18.40	26.22	43.48	16.69	3.85	9.63	34.10	6.13
TURNER	13.38	20.22	28.32	44.26	18.15	4.19	9.28	33.81	6.30
TWIGGS	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
UNION	9.64	16.60	24.64	41.57	12.29	2.84	9.22	35.20	5.63
UPSON	12.74	19.49	27.43	44.12	18.15	4.19	10.09	34.14	6.30
WALKER	9.64	16.60	24.64	41.57	12.29	2.84	9.22	35.20	5.63
WALTON	9.64	16.60	24.64	41.57	12.29	2.84	9.22	35.20	5.63
WARE	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
WARREN	12.53	19.30	27.19	43.90	17.66	4.08	9.93	34.06	6.24
WASHINGTON	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
WAYNE	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
WEBSTER	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
WHEELER .	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
WHITE	9.64	16.60	24.64	41.57	12.29	2.84	9.22	35.20	5.63
WHITFIELD	9.64	16.60	24.64	41.57	12.29	2.84	9.22	35.20	5.63
WILCOX	13.32	19.97	27.96	44.98	18.15	4.19	9.64	33.96	6.30
WILKES	12.00	18.81	26.72	43.48	16.69	3.85	9.80	34.27	6.13
WILKINSON	12.79	19.54	27.42	44.12	18.15	4.19	10.00	33.96	6.30
WORTH	13.31	20.14	28.32	44.12	18.15	4.19	9.34	33.07	6.30
VIORITI	10.01	20.14	20.02	77.14	10.10	1.10	0.04	00.07	0.0

https/dor.georgia.gov



Lauren Harbin

Scott Forehand <sforehand@schneidergis.com> From:

Sent: Monday, March 23, 2020 1:39 PM

To: Lauren Harbin Cc: Andrew Blood qPublic items Subject:

Lauren,

Thanks for taking my call back today. There were two items you were interested in are Online Assessment Appeals and Online Document Access. Below is some additional information about these.

You mentioned about an upcoming reassessment. Let me know if you are thinking about moving forward with this so we can have it ready- we have had a large amount of local government offices transitioning to 100% online, which has resulted in a major increase for new implementations. We do all our implementation in-house and we are working making sure the most urgent requests are taken care of.

Thanks. Scott

Schneider 706-225-7523 | SchneiderGIS.com Support: 866-362-6789 | Support@schneiderGIS.com

Online Assessment Appeals - Very good way to reduce the amount of visitors to the office. We have had a lot of counties moving to this.

Brochure:

Why Assessment Appeals?

This tool streamlines the assessment appeal process by allowing taxpayers to submit assessment appeal petitions to the review board from the Beacon/qPublic.net website at any time, 24/7. Benefits include better research tools for applicants to validate their appeal before submitting to the board and delivery of a more consistent, detailed report to the board to make the review process easier. The interface includes an intuitive, step-by-step workflow that walks the applicant through the process of selecting their parcel, choosing an appeal type, and submitting all necessary information for the appeal. Online assessment appeals will auto-populate all of your standard application forms. Applicants can also attach photos, videos, and other files, including optional file attachments, comparable property reports, and a map of comparable properties with their submissions.

- Reduces direct interaction with "customers"
- Reduce appeal hearing time
- Legible and consistent for staff
- Uniformity in the appeals process
- Consolidated information into a professional-looking format
- Reduce staff time
- Provide remote access
- Standardized forma
- Everything you need to prepare for an appeal hearing
- 59% Canceled Appeals
- Reducing office workload over 50%
- COST:
 - Initial setup is \$ 2,160
 - Monthly hosting is \$80

Document Access – Keeps all documents, like Assessment Notices, online and easy to access.

Brochure:

Document Access

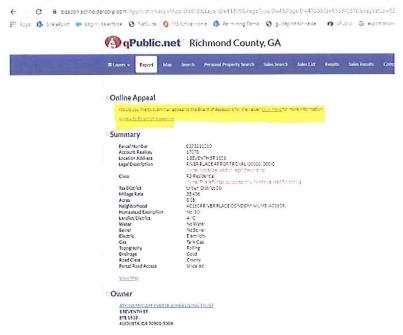
This optional tool provides access to files such as images, pdfs, etc. Users can select a hyperlink or feature from the map and see the additional documents. These indexed documents range from plats, bridge inspection reports, right-of-way documents, and more. Document access can be used in a variety of ways to make information available to users. Whether they are linked to a spatial location or available through a hyperlink, this feature allows your organization to provide even more information online that may have only been available inside the office in the past.

- COST:
 - Initial setup is \$0
 - Hosting: \$55

Johnson County, IA has a demo video on the Assessment Appeal process. They also call it Report Writer, but the functionality is the same. As I mentioned, I don't like how they have it implemented on their website. https://www.youtube.com/watch?v=ue6M72DrEd8&feature=youtu.be

I will be glad to do an online meeting with you to walk you and anyone else through this product.

Also, Richmond County (Augusta) has the online Assessment Appeals. Their implementation is better than Johnson County, Iowa's. Take a look at it and walk through an appeal so you can see how its implemented.



Lauren Harbin

From:

ashley@gaao.org

Sent:

Thursday, April 2, 2020 10:08 AM

To:

ashley@gaao.org

Subject:

A Message From Your GAAO Executive Board

Good Morning Members of the Georgia Association of Assessing Officials,

The COVID-19 pandemic has affected the world, as well as all Georgia citizens. Given these unpresented events, GAAO encourages all assessment offices to assist their citizens, ensuring they receive the exemption they would otherwise be entitled to if not for the Pandemic crisis. Below are simple measures we encourage assessment offices take to serve our jurisdictions and citizens during this difficult time.

Have conversations with your local governing bodies to ensure they fully understand:

- Transparency
- Legal deadlines
- Restrictions in place
- Restrictions released by the state
- Steps your office is taking to assist citizens

Encourage your local authorities to authorize the Tax Commissioner the ability to waive penalties by adopting local resolutions pursuant to O.C.C.G.A. 48-5-242(c).

Encourage local authorities to understand our elderly population are most at risk during this time and least likely to use electronic devices to file for exemptions. Following our President and Governor's orders, citizens should not be denied their entitled exemptions approved by voters. Let them know, all taxpayers will receive an annual notice of assessment later this year, opening a 45-day appeal period. The 45-day period allows a denial of homestead. GAAO firmly believes no board or jury would deny an exemption due to an untimely filing during this difficult time. GAAO believes it is in the best interest of Assessors' offices to work with taxpayers to ensure exemptions are approved without the need of formal appeal during the 2020 tax year. If you need any assistance, please reach out to Executive Board Members.

God Bless,

GAAO Executive Board

Ashley W. O'Donald Executive Director Georgia Association of Assessing Officials 1323 West Walnut Avenue Suite 2-282 Dalton, GA 30720 423-364-2010 ashley@gaao.org



THE STATE OF GEORGIA

EXECUTIVE ORDER

BY THE GOVERNOR:

EXECUTIVE ORDER TO ENSURE A SAFE & HEALTHY GEORGIA

WHEREAS:

On March 14, 2020, due to the impact of COVID-19 on the State of

Georgia, I issued Executive Order No. 03.14.20.01, declaring a Public

Health State of Emergency in Georgia; and

WHEREAS:

The Georgia General Assembly concurred with Executive Order

03.14.20.01 by joint resolution on March 16, 2020; and

WHEREAS:

The number of COVID-19 cases in Georgia continues to rise; and

WHEREAS:

The Georgia Department of Public Health has determined that

COVID-19 is spreading throughout communities, requiring the implementation of certain restrictions to limit the spread; and

WHEREAS:

The Centers for Disease Control and Prevention has determined that older adults, people of any age who have serious underlying medical conditions, and certain other people groups may be at higher risk for

more serious complications from COVID-19; and

WHEREAS:

Code Section 38-3-51(c)(4) vests the Governor with the power to perform and exercise such other functions, powers, and duties as may be deemed necessary to promote and secure the safety and

protection of the civilian population; and

WHEREAS:

Code Section 38-3-51(d)(1) vests the Governor with the power to suspend any regulatory statute prescribing the procedures for conduct of state business, or the orders, rules, or regulations of any state agency if strict compliance with any statute, order, rule, or regulation would in any way prevent, hinder, or delay necessary

action in coping with the emergency or disaster; and

WHEREAS:

Code Sections 31-2A-4 and 31-12-4 vests the Department of Public Health with the power to segregate and isolate certain individuals with certain communicable diseases or conditions when said individuals' exposure to the general population is likely to endanger the health of others; and

WHEREAS:

In consultation with the Governor's Coronavirus Task Force and health and emergency preparedness officials, I have determined that the following temporary actions are necessary and appropriate to protect the health, safety, and welfare of Georgia's residents and visitors.

Now, therefore, pursuant to aforementioned Georgia law and the authority vested in me as Governor of the State of Georgia, it is hereby

ORDERED:

All residents and visitors of the State of Georgia shall practice social distancing and sanitation in accordance with this Order and guidelines published by the Centers for Disease Control and Prevention.

IT IS FURTHER

ORDERED:

No business, establishment, corporation, non-profit corporation, organization, or county or municipal government shall allow more than ten (10) persons to be gathered at a single location if such gathering requires persons to stand or to be seated within six (6) feet of any other person. This provision shall not apply to cohabitating persons outside of their homes, family units or roommates residing together in private homes, or entities defined as "Critical Infrastructure" by this Order.

IT IS FURTHER

ORDERED:

That as used in this Order, the term "single location" shall be interpreted to mean a space where all persons gathered cannot maintain at least six (6) feet of distance between themselves and any other person. The term "single location" shall not include private residences.

IT IS FURTHER

ORDERED:

That all residents and visitors of the State of Georgia are required to shelter in place within their homes or places of residence, meaning remaining in their place of residence and taking every possible precaution to limit social interaction to prevent the spread or infection of COVID-19 to themselves or any other person, unless they are:

1. Conducting or participating in Essential Services;

- 2. Performing Necessary Travel;
- Are engaged in the performance of, or travel to and from, the performance of Minimum Basic Operations for a business, establishment, corporation, non-profit corporation, or organization not classified as Critical Infrastructure; or
- 4. Are part of the workforce for Critical Infrastructure and are actively engaged in the performance of, or travel to and from, their respective employment.

IT IS FURTHER

ORDERED:

That Essential Services permitted pursuant to the provisions of this Order are limited to the following:

- 1. Obtaining necessary supplies and services for family or household members, such as food and supplies for household consumption and use, medical supplies or medication, supplies and equipment needed to work from home, and products needed to maintain safety, sanitation, and essential maintenance of the home or residence. Preference should be given to online ordering, home delivery, and curbside pick-up services wherever possible as opposed to in-store shopping.
- 2. Engaging in activities essential for the health and safety of family or household members, such as seeking medical, behavioral health, or emergency services.
- 3. Engaging in outdoor exercise activities so long as a minimum distance of six (6) feet is maintained during such activities between all persons who are not occupants of the same household or residence.

IT IS FURTHER

ORDERED:

That Necessary Travel permitted under this Order is limited to such travel as is required to conduct or participate in Essential Services, Minimum Basic Operations, or Critical Infrastructure as defined by this Order.

IT IS FURTHER

ORDERED:

That Minimum Basic Operations are limited to:

1. The minimum necessary activities to maintain the value of a business, establishment, corporation, non-profit corporation, or organization, provide services, manage inventory, ensure security, process payroll and employee benefits, or for related functions. Such minimum necessary activities include remaining open to the public subject to the restrictions of this Order.

- The minimum necessary activities to facilitate employees or volunteers being able to work remotely from their residences or members or patrons being able to participate remotely from their residences.
- Instances where employees are working outdoors without regular contact with other persons, such as delivery services, contractors, landscape businesses, and agricultural industry services.

IT IS FURTHER

ORDERED:

That all businesses, establishments, corporations, non-profit corporations, or organizations that are <u>not</u> Critical Infrastructure shall only engage in Minimum Basic Operations as defined in this Order during the effective dates of this Order. Such entities shall also implement measures which mitigate the exposure and spread of COVID-19 among its workforce. Such measures shall include the following:

- Screening and evaluating workers who exhibit signs of illness, such as a fever over 100.4 degrees Fahrenheit, cough, or shortness of breath;
- Requiring workers who exhibit signs of illness to not report to work or to seek medical attention;
- 3. Enhancing sanitation of the workplace as appropriate;
- 4. Requiring hand washing or sanitation by workers at appropriate places within the business location;
- 5. Providing personal protective equipment as available and appropriate to the function and location of the worker within the business location;
- 6. Prohibiting gatherings of workers during working hours;
- Permitting workers to take breaks and meals outside, in their office or personal workspace, or in such other areas where proper social distancing is attainable;
- 8. Implementing teleworking for all possible workers;
- 9. Implementing staggered shifts for all possible workers;
- 10. Holding all meetings and conferences virtually, wherever possible;
- 11. Delivering intangible services remotely wherever possible;
- 12. Discouraging workers from using other workers' phones, desks, offices, or other work tools and equipment;
- 13. Prohibiting handshaking and other unnecessary person-toperson contact in the workplace;
- 14. Placing notices that encourage hand hygiene at the entrance to the workplace and in other workplace areas where they are likely to be seen;
- 15. Suspending the use of Personal Identification Number ("PIN") pads, PIN entry devices, electronic signature capture,

and any other credit card receipt signature requirements to the extent such suspension is permitted by agreements with credit card companies and credit agencies;

16. Enforcing social distancing of non-cohabitating persons while

present on such entity's leased or owned property;

- 17. For retailers and service providers, providing for alternative points of sale outside of buildings, including curbside pick-up or delivery of products and/or services if an alternative point of sale is permitted under Georgia law;
- 18. Increasing physical space between workers and customers;
- 19. Providing disinfectant and sanitation products for workers to clean their workspace, equipment, and tools;
- 20.Increasing physical space between workers' worksites to at least six (6) feet.

IT IS FURTHER

ORDERED:

The term "Critical Infrastructure" shall refer to businesses, establishments, corporations, non-profit corporations, and organizations as defined by the U.S. Department of Homeland Security as "essential critical infrastructure workforce," in guidance dated March 19, 2020, and revised on March 28, 2020, and those suppliers which provide essential goods and services to the critical infrastructure workforce as well as entities that provide legal services, home hospice, and non-profit corporations or non-profit organizations that offer food distribution or other health or mental health services. The operation of Critical Infrastructure shall not be impeded by county, municipal, or local ordinance.

Critical Infrastructure that continues in-person operation during the effective dates of this Order shall implement measures which mitigate the exposure and spread of COVID-19 among its workforce. Such measures may include, but shall not be limited to:

- Screening and evaluating workers who exhibit signs of illness, such as a fever over 100.4 degrees Fahrenheit, cough, or shortness of breath;
- 2. Requiring workers who exhibit signs of illness to not report to work or to seek medical attention;
- 3. Enhancing sanitation of the workplace as appropriate;
- 4. Requiring hand washing or sanitation by workers at appropriate places within the business location;
- 5. Providing personal protective equipment as available and appropriate to the function and location of the worker within the business location;
- 6. Prohibiting gatherings of workers during working hours;

- 7. Permitting workers to take breaks and lunch outside, in their office or personal workspace, or in such other areas where proper social distancing is attainable;
- 8. Implementing teleworking for all possible workers;
- 9. Implementing staggered shifts for all possible workers;
- Holding all meetings and conferences virtually, wherever possible;
- 11. Delivering intangible services remotely wherever possible;
- 12. Discouraging workers from using other workers' phones, desks, offices, or other work tools and equipment;
- 13. Providing disinfectant and sanitation products for workers to clean their workspace, equipment, and tools;
- 14. Prohibiting handshaking and other unnecessary person-toperson contact in the workplace; and
- 15. Placing notices that encourage hand hygiene at the entrance to the workplace and in other workplace areas where they are likely to be seen; and
- 16. Suspending the use of Personal Identification Number ("PIN") pads, PIN entry devices, electronic signature capture, and any other credit card receipt signature requirements to the extent such suspension is permitted by agreements with credit card companies and credit agencies.

IT IS FURTHER

ORDERED:

That the Georgia Department of Economic Development is authorized to issue guidance to any business, corporation, organization, or industry trade group regarding its status as Critical Infrastructure. This guidance shall not require a finding of fact but shall be in writing and shall be considered a final agency action for the purpose of proceedings under Code Section 50-13-19.

IT IS FURTHER

ORDERED:

All restaurants and private social clubs shall cease providing dine-in services. Takeout, curbside pick-up, and delivery are permitted in accordance with the provisions of this Order.

This provision shall not limit the operation of dine-in services in hospitals, healthcare facilities, nursing homes, or other long-term care facilities; however, to the extent possible, such facilities should offer in-room dining.

IT IS FURTHER

ORDERED:

That all gyms, fitness centers, bowling alleys, theaters, live performance venues, operators of amusement rides as defined by

Code Section 25-15-51, body art studios permitted pursuant to Code Section 31-40-2, businesses registered pursuant to Code Sections 43-10-10-11 and 43-10-18, estheticians as defined by Code Section 43-10-1(8), hair designers as defined by Code Section 43-10-1(9), persons licensed to practice massage therapy pursuant to Code Section 43-24A-8, and businesses which possess a license to operate as or otherwise meet the definition of "bar" as defined by Code Section 3-1-2(2.1), shall cease in-person operations and shall close to the public while this Order is in effect.

IT IS FURTHER

ORDERED:

That persons required to shelter in place under any provision of this Order shall not receive visitors, except as follows:

- Visitors providing medical, behavioral health, or emergency services or medical supplies or medication, including home hospice;
- 2. Visitors providing support for the person to conduct activities of daily living or instrumental activities of daily living;
- 3. Visitors providing necessary supplies and services, such as food and supplies for household consumption and use, supplies and equipment needed to work from home, and products needed to maintain safety, sanitation, and essential maintenance of the home or residence; or
- 4. Visitors received during end-of-life circumstances.

To the extent practicable under the circumstances, visitors shall maintain a minimum distance of six (6) feet between themselves and all other occupants of the person's home or residence. Any visitors visiting for the sole purpose of delivering medication, supplies, or other tangible goods shall, to the extent practicable, deliver such items in a manner that does not require in-person contact or require the deliverer to enter the person's home or residence.

IT IS FURTHER

ORDERED:

That the provisions of this Order related to visitors listed in the immediately preceding paragraph shall be strictly enforced against nursing homes or other long-term care facilities, including inpatient hospice, assisted living communities, personal care homes, intermediate care homes, community living arrangements, and community integration homes.

IT IS FURTHER

ORDERED:

That an exception to any shelter-in-place requirement set forth hereunder applies in the event of an emergency. In such cases, persons are encouraged to leave their homes or residences and shelter in place in accordance with the rules included in this Order at a safe alternate location. Persons experiencing homelessness are urged to obtain shelter and to contact governmental and other entities for assistance.

IT IS FURTHER

ORDERED:

That the Department of Public Health, the Department of Public Safety, or any other state department or state officer deputized by the Governor or the Georgia Emergency Management and Homeland Security Agency are, after providing reasonable notice, authorized to mandate the closure of any business, establishment, corporation, non-profit corporation, or organization not in compliance with this Order for a period not to extend beyond the term of this Order.

IT IS FURTHER

ORDERED:

That the Adjutant General of the Georgia National Guard and the Commissioner of the Department of Public Safety shall provide resources as requested to assist in the enforcement of this Order.

IT IS FURTHER

ORDERED:

That pursuant to Code Section 38-3-51, the powers of counties and cities conveyed in Titles 36 and 38, including those specific powers enumerated in Code Sections 36-5-22.1 and 36-35-3 are hereby suspended to the extent of suspending enforcement of any local ordinance or order adopted or issued since March 1, 2020, with the stated purpose or effect of responding to a public health state of emergency, ordering residents to shelter-in-place, ordering a quarantine, or combatting the spread of coronavirus or COVID-19 that in any way conflicts, varies, or differs from the terms of this Order. Enforcement of all such ordinances and orders is hereby suspended and no county or municipality shall adopt any similar ordinance or order while this Order is in effect, except for such ordinances or orders as are designed to enforce compliance with this Order.

IT IS FURTHER

ORDERED:

That if one or more of the provisions contained in this Order shall conflict with the provisions of any previous Executive Order or Agency Administrative Order, the provisions of this Order shall control. Further, in the event of any conflict, the provisions of any quarantine or isolation Order issued to a specific person by the Department of Public Health shall control.

IT IS FURTHER

ORDERED:

That nothing in this Order shall be construed to suspend or limit the sale, dispensing, or transportation of firearms or ammunition, or any component thereof.

IT IS FURTHER

ORDERED:

That pursuant to Code Section 38-3-7, any person who violates this Order shall be guilty of a misdemeanor. Officials enforcing this Order should take reasonable steps to provide notice prior to issuing a citation or making an arrest.

IT IS FURTHER

ORDERED:

This Order rescinds and replaces Executive Order 03.23.20.01.

IT IS FURTHER

ORDERED:

That if one or more of the provisions contained in this Order shall be held to be invalid, in violation of the Georgia Constitution, in violation of Georgia law, or unenforceable in any respect, such invalidity, violation, or unenforceability shall not affect any other provisions of this Order, but, in such case, this Order shall be construed as if such invalid, illegal, or unenforceable provision had never been contained within the Order.

IT IS FURTHER

ORDERED:

All provisions of the Order shall become effective for a period beginning at 6:00 P.M. on Friday, April 3, 2020, and expiring at 11:59 P.M. on Monday, April 13, 2020.

This 2nd day of April 2020, at **3:12** P.M.

3:16 GOVERNOR

CUVA Exemption Application 04.03.20

Parcel	Owner	New, Renewal, Continuation, Release, Breach	Recommendation
007 10608 E	Loblolly Lakes LLC	CONT	APPROVE
007 10000 E	Joe Johnson	REL	APPROVE
005 00529 B	Rubin Britton	REN/REL	APPROVE
005 00709	Florence Jarrell	REN/REL	APPROVE
005 01501	Julie& Thomas Richardson	NEW/REL	APPROVE
005 01514	Joan & Charles Spurlin	NEW/REL	APPROVE
005 11008	Robert Matteri Etal	CONT	APPROVE
005 11803	Davey Solomon	CONT	APPROVE
005 13907 A	Roland Akers	CONT	APPROVE
005 14712	Knox Family Farm	CONT	APPROVE
006 27908 03	David Kelly	CONT	APPROVE
006 27908 03	Forest Hill Investments	CONT	APPROVE
006 27908 04	LLC	«	ATTROVE
006 27908 04	LLC	"	
006 27908 05		"	"
000 27908 00 007 10608 C	Martin & Michelle Munoz	REN/REL	APPROVE
007 10008 C	Richard Schmidt	REN/REL	APPROVE
PERSON GROWN CONTRACTOR CONTRACTO			APPROVE
007 16402 007 17211 IN	Ronnie & Kathy Watley	REN/REL NEW/REL	APPROVE
A MARKET BY SEE AND PROCESSES SHOW A SECURITY	Paul Kelley	NEW/KEL "	APPROVE
007 17211 OUT	Newsy Deceley	CONT	APPROVE
007 17239 IN	Nancy Beasley	CON I	APPROVE
007 17239 OUT	Audusii & Dauliana Irraii	DEM/DEI	APPROVE
007 22105	Andrew & Barbara Ivey	REN/REL REN/REL	APPROVE
007 22702	Leroy & James Terry	DEDICATE THE CONTRACTOR	APPROVE
007 22720	Michael Key	REN/REL	APPROVE
007 22312 05	Lillian Waters	NEW	APPROVE
007 23141	ML & Peggy Hester	NEW/REL	APPROVE
005 11005	Chalybeate Springs LLC	NEW	APPROVE
006 25608	Grist Mill Properties LLC	NEW	APPROVE
007 17406 A	Red Bone Enterprises LLC	NEW/REL	APPROVE
007 17608	Laurie Roberts	CONT	APPROVE
007 04505 IN	Nicholas Edge	REN/REL	APPROVE
007 04505 OUT		"	"
007 05306	Carla& Troy Cagle	NEW/REL	APPROVE
005 01910	Julia Yearwood	REN/REL	APPROVE
JUNC03 M	Tim Clark	REN	APPROVE
006 27707	Joshua Buckner	REN/REL	APPROVE
005 00543	Thomas Findley	NEW	APPROVE
007 08509	Elizabeth Cozart	CONT	APPROVE
007 05103	Robert Callier Jr	REN/REL	APPROVE
007 11610 A	William Spell	REN/REL	APPROVE
007 16206	Bryan Watson	REN	APPROVE
005 01106 A	Derick&Christina Perleberg	REN/REL	APPROVE
007 22135 B03	The state of the s		
1 007 22133 103	Riley Smith Jr	REN/REL	APPROVE

4. E. G. cont

CUVA Exemption Application 04.03.20

005 01107 07	Jennifer Dumas Ashley & Gwendolyn Harris	REN/REL	APPROVE
005 11011 B	Blake & Cathy Murphy	REN/REL	APPROVE
005 01107 05	Venita Wallace	REN/REL	APPROVE
005 01107 03	Michael Harris, Marlyn	REN/REL	APPROVE
005 01107 04	Williams & Venita Wallace		"
005 01107 0%	Marlyn Williams	REN/REL	APPROVE
005 01107 09	Michael Harris	REN/REL	APPROVE
005 03902 B	Howard Estate Mgt Group	CONT	APPROVE
007 17007	Virginia Giddeon	REN/REL	APPROVE
007 17001	17-00-2		**
005 14321 01C	Raymond Cline Sr &	REN/REL	APPROVE
	David Moore		
006 27506	Camilo & Carina Marrero	REN/REL	APPROVE
005 14339 C	Rena & Jarrett	REN/REL	APPROVE
007 11013	James & Ann Buffington	NEW/REL	APPROVE
005 01131	John Weaver IV	REN/REL	APPROVE
005 01131 A		66	cc
005 01107 08A	Jackie Haze & Tameka	REN/REL	APPROVE
	Weaver		
006 25406	Debra, Allan & Amanda	NEW/REL	APPROVE
006 25421	Adams		¢¢
005 14922	Parker Williams	NEW/REL	APPROVE

4. H.

FLPA Exemption Application 04.03.20

Parcel	Owner	New, Renewal, Continuation, Release, Breach	Recommendation
005 15703/007 22717	Spratlin Family Farm LLC	New/Rel	APPROVE
005 11605 D	Keadle Land Co. LLLP	CONT	APPROVE
007 04908	Joanne & Helen Hudson	CONT	APPROVE
		¥	

4. F.

Homestead Exemption Application 04/03/2020

Parcel	Owner	Exemption	Recommendation
007 21961	Gladys Leonard	S3	APPROVE
007 21501 06	Darin Russell	S1	APPROVE
GILBLAN01	Merrie Ann Howard	S3	APPROVE
OAKM18 02	Claudia Bray	S1	APPROVE
SCENF 12	Qiana Murrill	S1	APPROVE
005 01907 B	Richard Bartee	S1	APPROVE
007 08513 F	Samuel Durham	S4	APPROVE
007 22159 T	Angela Gibson	S1	APPROVE
005 00528 O	Carl Smith	S3	APPROVE
005 02106 B	Sydney&Benjamin Griffin	S1	APPROVE
007 22103 B	Joe & Janie Pritchard	S4	APPROVE
SCENF 19	Andrew & Allen Moore	S1	APPROVE
GENE05 N	Michael Gallops	S1	APPROVE
005 00530 A	Charles Kostelac	S1	APPROVE
OAKM12 10	Kenneth Kelley	S1	APPROVE
005 01907 19	Bobbie B Heath	S1	APPROVE
007 07514	Cynthia Powell	S1	APPROVE
SLKE09	Bobby & Phyllis Hearn	S4	APPROVE
007 17202 12	Yvonne Peters	S4	APPROVE
007 17202 13	Shirley Harvey	S4	APPROVE
007 16001	Nancy & Jacob Snyder	S1	APPROVE
005 15907	Betty J Folk	S4	APPROVE
SCENH 16	Lee & Stephanie Benefield	S1	APPROVE
007 21322 O	James & Helen Donovan	S1	APPROVE
007 21501 65	Audrey & Matt Thrall	S1	APPROVE