

Board of Assessors  
Meeting Minutes  
June 24, 2020

*Valuing People  
and Property*

1. The meeting was called to order by Chairman Coffee at 10:01 am 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, and Lauren A. Harbin, Secretary. Nick Garcia and Greg Ellington of Hall, Booth, Smith P.C. were also present.
2. 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.
3. There was no old business
  - A. A motion was made by Mr. McCants to enter executive session at 10:02 am to discuss a legal matter. Vice-Chair Higginbotham seconded the motion. The motion passed 2-0-0. At 10:33 am Mr. McCants made a motion to close executive session. Vice-Chair Higginbotham seconded the motion. There was no further discussion and the motion passed 2-0-0.
  - B. On the matter of the Patsiliga museum property while applying the standard for Public-Use exemption to the facts at hand, Mr. McCants made a motion that the taxability to remain unchanged for Parcel ID# 007-045-17-A01, as it does not qualify for exemption from ad valorem taxation under O.C.G.A. § 48-5-41(a)(4). The House Parcel is used as the primary residence of the Buckner family, and therefore, it fails to meet the test of being exclusively devoted to charitable pursuits. Vice-Chair Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0.
  - C. Mrs. Harbin presented the Board with a copy of the 2019 Ratio Study as provided by the Department of Audits and Accounts. The overall ratio for Talbot County was 38.05. Mrs. Harbin informed the Board that this did fall within the range to allow full collections of public utilities. She also noted that as previously discussed schedules will need to be revisited once the uncertainty is behind us from the current pandemic. She stated that she will continue to follow market trends so that she can make a recommendation on the reevaluation for 2021.
  - D. Freeport exemption applications were presented for Robinson Paving and Brown Brothers Sand, LLC.
    - a. Ms. Stiner explained to the Board that Robinson Paving had provided the requested documentation and meets the qualifications for approval. Mrs. Harbin concurred and recommended approval of the application. Mr. McCants made a motion to approve the

freeport exemption application for Robinson Paving. Vice-Chair Higginbotham seconded the motion. There was no further discussion the motion passed 2-0-0.

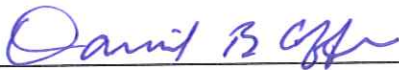
- b. Ms. Stiner explained to the Board that Brown Brothers Sand, LLC had not produced documentation to balance their application and due to this they do not qualify for the exemption. Mrs. Harbin concurred and recommended denial of the exemption to the Board. Mr. McCants made a motion to deny the Freeport application for Brown Brothers Sand, LLC. Vice-Chair Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0.

- E. Mrs. Harbin presented the Board with a status report on the personal property audit, which included a redesigned spreadsheet showing the audit progress. Mrs. Harbin also presented the Board with audit results for accounts #3282, #3388, and #3016. Mr. McCants made a motion to approve the findings of the audit reports. Vice-Chair Higginbotham seconded the motion. There was no further discussion. The motion passed 2-0-0.
- F. Mrs. Harbin presented the Board with a report showing Real and Personal Property 30 day change of assessment notices that have been mail since the 45 day notices were mailed.
- G. Mrs. Harbin presented the Board with a report showing the current appeals that have been filed as well as the status of those appeals.
- H. The current 2020 homestead applications were presented to the Board for Approval. Mrs. Harbin indicated that all necessary documentation had been received. She also pointed out that there were some applications for 2020 and some for 2021. She explained to the Board that the 2020 applications were corrections as indicated on the spreadsheet that will become a portion of these minutes. Mr. McCants made a motion to approve the 2020 applications as presented. Vice-Chair Higginbotham seconded the motion. There was no further discussion the motion passed 2-0-0.
- I. The homestead applications for 2021 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 2021 applications as presented. Vice-Chair Higginbotham seconded the motion. There was no further discussion the motion passed 2-0-0.
- J. 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 and releases as presented. Vice-Chair Higginbotham seconded the motion. The motion passed 2-0-0.
- K. 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 and releases as presented. Vice-Chair Higginbotham seconded the motion. The motion passed 2-0-0.

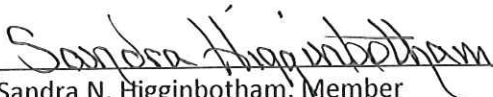


- L. During members matters Chairman Coffee indicated that he emailed Carol Ison (County Manager) with regards to the sales ratio study so that she could provide those results to the county commissioners and to also inform her of the Boards decision to defer the schedule updates at this time.
- M. Mrs. Harbin updated the Board on the changes to the QPublic website with regard to the document hosting feature which allows assessment notices to be viewed on each account as well as the approved minutes for public viewing. She indicated that during the last 3 year review it was suggested the minutes be available on line. Mrs. Harbin also informed the Board of the current accommodations being made in the office in response to the COVID-19 pandemic; namely that the public was no longer being allowed in the building. Signage and a video intercom system has been installed for a drive up service using the carport. Mrs. Harbin stated that the public response has been very positive so far and that she and Mr. Huff, Tax Commissioner are working together to ensure the safety of customers and employees.
- N. July 22, 2020 at 10:00am was tentatively set for the next monthly meeting.
- O. A motion was made by Mr. McCants to adjourn the meeting at 11:21 am. Vice-Chair Higginbotham seconded the motion. The motion carried 2-0-0.

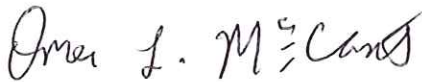
Submitted by Lauren A. Harbin, Secretary



Daniel B. Coffee, Chairman



Sandra N. Higginbotham, Member



Omer L. McCants, Member



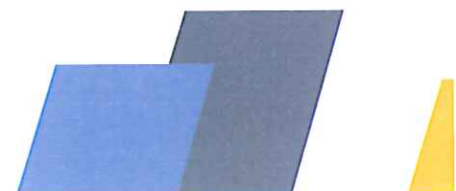
38 South Jefferson Ave.  
PO BOX 337  
Talbotton, GA 31827

MONTHLY MEETING  
June 24, 2020  
TAX OFFICE ANNEX  
10:00 am  
AGENDA



1. Call to Order
2. Approve Agenda, and any additions
3. Old Business
4. New Business
  - A. Executive Session
  - B. Patsiliga Museum, Inc Application for Exemption
  - C. 2019 Ratio Study
  - D. Freeport Exemption Applications
    - a. Robinson Paving
    - b. Brown Brothers Sand, LLC
  - E. Personal Property Audit Results
  - F. Change of Assessment Reports Real/Personal
  - G. Current Appeals Report
  - H. Homestead Applications for 2020
  - I. Homestead Applications for 2021
  - J. Conservation Use
    - a. Applications
    - b. Releases
    - c. Breach
  - K. Forest Land Protection Act
    - a. Applications
    - b. Releases
  - L. Members Matters
  - M. Chief Appraiser Update
  - N. Announcements
    - i. Next scheduled monthly meeting is tentatively \_\_\_\_\_, 2020.
  - O. Adjournment

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COUNTY: TALBOT

S A L E S   R A T I O   S T U D Y

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## DEPARTMENT OF AUDITS AND ACCOUNTS

### SALES RATIO DIVISION

270 Washington Street, S.W., Room 1 - 156  
Atlanta, Georgia 30334-8400

**GREG S. GRIFFIN**  
STATE AUDITOR  
(404) 656-2174

**LEE THOMAS**  
DIRECTOR  
(404) 656-0494

June 11, 2020

As required by Georgia Code 48-5-274, the State Auditor's office hereby delivers to each county and independent school system, the 2019 100% Statewide Equalized Adjusted School Property Tax Digest Report. These digests are subject to change resulting from hearings, arbitrations, or legal requirements. Also included with the report are the Statistical and Computation reports for each school system.

The digests were based on property transfers during 2019. These transfers were supplemented by appraisals. The values of these sales and appraisals were matched to assessments on the 2019 county tax digest.

Each county governing authority, each governing authority of a municipality having an independent school system and each local board of education will have a right, upon written request made within 30 days after receipt of the digest information, to refer the question of correctness of the current equalized adjusted school property tax digest of the local school system to:

Department of Audits and Accounts  
Sales Ratio Division  
Lee Thomas, Director  
270 Washington Street, S.W.  
Atlanta, GA 30334-8400

A hearing will be scheduled upon receipt of request. If you have any questions concerning your right for a hearing, please contact Lee Thomas, Director at (404)-656-0494.

If there are any adjustments made due to hearings or arbitrations, a finalized report will be delivered upon completion of all hearings and/or arbitrations. Any counties that have not requested a hearing should consider this their final report.



**DEPARTMENT OF AUDITS AND ACCOUNTS**  
**SALES RATIO DIVISION**  
**2019 SALES RATIO STUDY**

130 - TALBOT COUNTY

**COMPUTATION SHEET**

**1. STUDY DATA**

NUMBER OF SAMPLES IN STUDY.....	35	
OVERALL RATIO.....	38.05	

**2. ADJUSTED 100% DIGEST COMPUTATIONS**

<u>PROPERTY CLASS</u>		<u>ASSESSMENT</u>	<u>RATIO</u>		<u>100% VALUE</u>
REAL PROPERTY	=	<u>97,678,952</u>	÷ <u>38.05 %</u>	=	<u>256,702,917</u>
PERSONAL PROPERTY	=	<u>30,643,926</u>	÷ <u>38.05 %</u>	=	<u>80,533,063</u>
CURRENT USE	=	<u>43,741,555</u>	÷ <u>40.00 %</u>	=	<u>109,353,888</u>
MOTOR VEHICLES	=	<u>4,341,248</u>	÷ <u>40.00 %</u>	=	<u>10,853,120</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY .....					<u>457,442,988</u>

**3. 100% VALUE COMPUTATIONS**

LOCALLY ASSESSED PROPERTY .....	457,442,988	
PUBLIC UTILITY PROPERTY.....	108,033,043	
TIMBER .....	3,586,545	
TOTAL 100% ADJUSTED COUNTY DIGEST.....		<u>569,062,576</u>



# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

### 2019 SALES RATIO STUDY

#### REVENUE STATISTICS REPORT

#### 130-TALBOT COUNTY

#### 2019 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	24	36.06	41.43	38.03	38.11	12.33	100.83
AGRICULTURAL	35	36.64	40.81	38.06	40.13	13.65	95.88
COMMERCIAL	35	36.64	40.81	38.06	40.13	13.65	95.88
INDUSTRIAL	35	36.64	40.81	38.06	40.13	13.65	95.88

#### PROPERTY CLASS RATIO CALCULATION

CLASS	2019 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	54,025,058	38.03	M	142,075,806	21.42%
AGRICULTURAL	124,380,315	38.06	M	326,800,012	49.31%
COMMERCIAL	11,359,679	38.06	M	29,846,710	4.50%
INDUSTRIAL	24,705,537	38.06	M	64,911,958	9.79%
PUBLIC UTILITY	37,796,104	40.00		94,490,260	14.98%
<b>TOTAL</b>	<b>252,266,693</b>	<b>38.33</b>		<b>658,124,746</b>	<b>100.00%</b>





# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

2019 SALES RATIO STUDY

130-TALBOT COUNTY

### PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2019 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	52,574,534	38.03	M	138,261,199
AGRICULTURAL	124,380,315	38.06	M	326,800,012
COMMERCIAL	11,359,679	38.06	M	29,846,710
INDUSTRIAL	24,705,537	38.06	M	64,911,958
<b>TOTAL</b>	<b>213,020,065</b>	<b>38.05</b>		<b>559,819,879</b>



# 2019 Sales Ratio Study

## 130 - TALBOT COUNTY

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Sample	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00067	WALKER REALTY FARMS LLLP 4462 PROPERTIES LLC	7608 US HWY 80 JUNCTION CITY~256, 0000700051011000~P2 254/71	03/20/19 164.92	439 218	AGR IMP	\$ 223,871	\$ 85,009	37.97
00391	BOYNTON ADA E AKA BETTY CHAPMAN	7171 SCENIC HEIGHTS HWY 0SCEN0000C002000	0.30		RES IMP	\$ 56,798	\$ 22,533	39.67
00390	BRYAN MICHAEL W	166 QUINCE COURT 0OAKM00014010000	1.12		RES IMP	\$ 90,607	\$ 42,837	47.28
00164	BISHOP LISA M & CLARK TE C BURTON PROPERTIES LLC	1460 ELLISON POUND RD 0000500112003C01~TR 2 236/19	06/20/19 5.42	442 236	AGR IMP	\$ 27,000	\$ 9,125	33.80
00153	MATTHEWS WALTON RALPH & COX HEIDI L	KURT WILLIAMS RD~193, 192, 217~23 0000700075004A00	06/08/19 297.00	442 132	AGR VAC	\$ 306,328	\$ 145,104	47.37
00138	CULPEPPER AMOS & DENISE CUMMINGS ERIC DOUGLAS/CUMMINGS ERIC	MOUNTAIN RIDGE DR 0OAKM00004003000~LT 3 BLK 4	05/15/19 0.76	441 276	RES VAC	\$ 6,090	\$ 1,520	24.96
00119	HARRIS JEREMIAH W & LARR DURLAND MICHAEL THOMAS	7961 MANCHESTER HWY HWY~1 0WOOD00014001000~L 1,2,7,8 BLK 14	04/19/19 1.26	441 1	RES IMP	\$ 160,407	\$ 66,858	41.68
00010	GREEN GETSKOW SHERRY M FALK-ORR CHELSEA/ORR JIM	1000 MOUNTAIN DR 0OAKM00041041000, 042000~41-43	01/23/19 1.52	438 34	RES IMP	\$ 176,156	\$ 59,783	33.94
00388	FARLEY VIVIAN	156 MOUNTAIN ROAD 0FHWE00010053000	0.34		RES IMP	\$ 49,321	\$ 23,686	48.02
00077	ISON CAROL HADDOCK T ALLEN/HADDOCK GLENDA	561 RIVER ROAD~274~23 0000700160017A00~L 17A 224/8	04/05/19 1.54	440 164	RES IMP	\$ 229,379	\$ 66,486	28.99
00035	PEARSON DALLAS R HAYNES CRISTAN NICOLE	7190 SCENIC HEIGHTS 0SCEN0000D003000~L3 BL D 192/4	01/31/19 0.34	439 1	RES IMP	\$ 47,322	\$ 20,407	43.12
00387	HIXSON JOSEPH C JR	144 TERRY CIRCLE 0FHWE00010023000	0.31		RES IMP	\$ 33,046	\$ 12,108	36.64
00380	HOLT VERA PINKSTON	2614 POBIDDY ROAD 0000700075032B00	1.00		RES IMP	\$ 68,768	\$ 25,661	37.32
00377	HORTON ARTHUR H	4652 DENNIS CREEK ROAD 0000500147022000	0.92		RES IMP	\$ 59,885	\$ 25,756	43.01
00378	HOWARD TAMMY L	688 CHESTNUT GROVE ROAD 000050015702501B	0.51		RES IMP	\$ 68,643	\$ 26,038	37.93
00145	WHITE JAMES M & SABRINA HYNDMAN MICHELE C/HYNDMAN AARON J	129 NELMS ROAD~65~22 0000500015002C00~PB G/178	06/07/19 2.28	442 108	RES IMP	\$ 103,722	\$ 28,227	27.21
00146	WRIGHT DAVID JUSTIN JAMES SR DARRYL A	7091 SCENIC HEIGHTS ROAD 0SCEN0000E001000	05/29/19 0.28	441 331	RES IMP	\$ 73,496	\$ 24,542	33.39
00393	LUBELSKI AMANDA G & WEYMAN GRESHAM	6880 SCENIC HEIGHTS HWY 0SCEN0000F012000	0.60		RES IMP	\$ 94,240	\$ 34,648	36.77
00389	MCDOWELL EARNEST & DENICE	230 MCDOWELL ROAD 0FHWE000120J0000	2.75		RES IMP	\$ 83,169	\$ 34,246	41.18
00392	MCGUIRE GEORGE D	7020 SCENIC HEIGHTS HWY 0SCEN0000F005000	0.30		RES IMP	\$ 90,993	\$ 34,632	38.06
00375	PALMER HAROLD GREGORY &	910 WASHINGTON AVENUE SOUTH 0000500122066000	0.34		RES IMP	\$ 45,473	\$ 15,581	34.26
00402	RHODENHISER CAROLE &	GA HWY 36/CR #59 0000500015001000	137.27		AGR VAC	\$ 186,360	\$ 74,104	39.76
00179	SPRATLIN II ROBERT D ROBERTSON GREGORY GUY	BUFFINGTON RD~112~23 0000700110002000~TR 3 213/4	07/19/19 46.28	443 174	AGR VAC	\$ 78,403	\$ 30,301	38.65
00374	SINGH BALWANT	7273 COLUMBUS HWY 0000500003036A00			COM IMP	\$ 179,968	\$ 72,712	40.40
00265	SINGLETON CARLTON SMITH CHRISTOPHER JAMES	BAKER RD 0000500011033005~L 5 222/1	08/23/19 5.21	446 55	AGR VAC	\$ 45,000	\$ 10,420	23.16
00403	SMITH JOYCE B FAMILY	CHESTNUT GROVE/HUNSINGER ROAD 0000700229020000	287.00		AGR VAC	\$ 297,141	\$ 147,607	49.68
00165	GARDNER ROBERT AND KELLY SOLOMON JOY S/SOLOMON DAVEY	3215 GIBSON ROAD 0000500118003000~L 1 PB E/246	06/28/19 83.00	442 295	AGR VAC	\$ 114,965	\$ 36,821	32.03
00084	HAMMOND TAMMY D STEPHENS TERESA S/STEPHENS III WALTER	3106 THOMASTON HWY 0000700112005D00~PB 230/11	04/05/19 10.00	440 213	RES IMP	\$ 219,726	\$ 83,476	37.99
00400	STEVERSON RODNEY ANDREA	411 CARTER AVENUE 0WOOD00041001000	1.95		RES IMP	\$ 79,258	\$ 32,343	40.81



# 2019 Sales Ratio Study

130 - TALBOT COUNTY

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Sample	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date	Deed Book	Type Prop	* Sales Price	Assessment	Ratio
00382	TERRY KENNETH	5922 WOODLAND HWY 0000700170018000	1.00		RES IMP	\$ 48,302	\$ 17,139	35.48
00254	MORGAN ROWENA THRALL AUDREY/THRALL MATTHEW ALLEN	2269 HUT ROAD BOX SPRINGS RD 0000700215001065~L 65 229/10	09/18/19 1.69	445 219	RES IMP	\$ 83,371	\$ 41,960	50.33
00173	HILL PATRICIA E & WALKER TAMMIE	1908 LUMPKIN ROAD JUNCTION CITY RD 0000700083013000~PB 251/5	06/21/19 142.98	442 334	AGR IMP	\$ 217,250	\$ 108,762	50.06
00384	WILLIS ELAINE	5244 POWELL CHURCH ROAD 0000700221003B02	1.00		RES IMP	\$ 122,738	\$ 55,024	44.83
00394	WILSON AUTO & BUILDING SUPPLY	WASHINGTON AVENUE 0TALB00005002000	0.10		COM IMP	\$ 32,672	\$ 10,322	31.59
00376	YAZELL TINA LAPLACE &	404 CUSSETA HWY 0000500143050A00	1.99		RES IMP	\$ 110,070	\$ 43,347	39.38

\* Adjusted as necessary for items such as: standing timber, personal property, intangibles, time, etc.

AUDIT STATUS SUMMARY		6/22/2020	JUN		JUL		AUG	
		TO-DATE	PROJECTED	SUBMITTED	PROJECTED	SUBMITTED	PROJECTED	SUBMITTED
BUSINESS COMPLETED		59		3				
MARINE COMPLETES		95		8				
AIRPLANE COMPLETES		0		0				
TOTAL ACCOUNTS COMPLETED		154		11				
BUSINESS DELETES		36		7				
MARINE DELETES		118		30				
AIRPLANE DELETES		0		0				
TOTAL ACCOUNTS DELETED		154		37				
TOTAL BUSINESS PROCESSED		95	20	10	15		15	
TOTAL MARINE PROCESSED		213	18	38	27		0	0
TOTAL AIRCRAFT PROCESSED		0	0	0	3		2	
TOTAL ACCOUNTS PROCESSED		308	38	48	45		17	

PROGRESS SNAPSHOT		(ACTUAL)	(CONTRACT)
BUSINESS REMAINING		303	289
MARINE REMAINING		30	28
AIRPLANE REMAINING		5	2
TOTAL AUDITS REMAINING		338	319
TOTALS		(ACTUAL)	(CONTRACT)
TOTAL BUSINESS AUDITS		398	384
TOTAL MARINE AUDITS		243	241
TOTAL AIRPLANE ACCOUNTS		5	2
TOTAL AUDITS		646	627
AUDITS OVER CONTRACT		19	



## EARL S DUGARD ACCT# 3282 - Total Audit Summary

AY2017 Summary		AY2018 Summary		AY2019 Summary	
Boat 1 Returned:	\$5,280	Boat 1 Returned:	\$7,860	Boat 1 Returned:	\$18,192
Boat 1 Audited:	\$7,990	Boat 1 Audited:	\$7,750	Boat 1 Audited:	\$18,192
Boat 2 Returned:	\$0	Boat 2 Returned:	\$0	Boat 2 Returned:	\$0
Boat 2 Audited:	\$0	Boat 2 Audited:	\$0	Boat 2 Audited:	\$0
Boat 3 Returned:	\$0	Boat 3 Returned:	\$0	Boat 3 Returned:	\$0
Boat 3 Audited:	\$0	Boat 3 Audited:	\$0	Boat 3 Audited:	\$0
Boat 4 Returned:	\$0	Boat 4 Returned:	\$0	Boat 4 Returned:	\$0
Boat 4 Audited:	\$0	Boat 4 Audited:	\$0	Boat 4 Audited:	\$0
Boat 5 Returned:	\$0	Boat 5 Returned:	\$0	Boat 5 Returned:	\$0
Boat 5 Audited:	\$0	Boat 5 Audited:	\$0	Boat 5 Audited:	\$0
Boat 6 Returned:	\$0	Boat 6 Returned:	\$0	Boat 6 Returned:	\$0
Boat 6 Audited:	\$0	Boat 6 Audited:	\$0	Boat 6 Audited:	\$0
Boat 7 Returned:	\$0	Boat 7 Returned:	\$0	Boat 7 Returned:	\$0
Boat 7 Audited:	\$0	Boat 7 Audited:	\$0	Boat 7 Audited:	\$0
Total:	\$2,710	Total:	-\$110	Total:	\$0
Penalty:	\$0	Penalty:	\$0	Penalty:	\$0
45 Day NOA:	\$2,710	45 Day NOA:	-\$110	45 Day NOA:	\$0

## MICHAEL SMITH ACCT# 3388 - Total Audit Summary

AY2017 Summary		AY2018 Summary		AY2019 Summary	
Boat 1 Returned:	\$0	Boat 1 Returned:	\$0	Boat 1 Returned:	\$606
Boat 1 Audited:	\$0	Boat 1 Audited:	\$0	Boat 1 Audited:	\$0
Boat 2 Returned:	\$0	Boat 2 Returned:	\$0	Boat 2 Returned:	\$11,352
Boat 2 Audited:	\$6,372	Boat 2 Audited:	\$6,932	Boat 2 Audited:	\$7,053
Boat 3 Returned:	\$0	Boat 3 Returned:	\$15,860	Boat 3 Returned:	\$15,860
Boat 3 Audited:	\$0	Boat 3 Audited:	\$16,822	Boat 3 Audited:	\$16,026
Boat 4 Returned:	\$0	Boat 4 Returned:	\$0	Boat 4 Returned:	\$0
Boat 4 Audited:	\$0	Boat 4 Audited:	\$0	Boat 4 Audited:	\$0
Boat 5 Returned:	\$0	Boat 5 Returned:	\$0	Boat 5 Returned:	\$0
Boat 5 Audited:	\$0	Boat 5 Audited:	\$0	Boat 5 Audited:	\$0
Boat 6 Returned:	\$0	Boat 6 Returned:	\$0	Boat 6 Returned:	\$0
Boat 6 Audited:	\$0	Boat 6 Audited:	\$0	Boat 6 Audited:	\$0
Boat 7 Returned:	\$0	Boat 7 Returned:	\$0	Boat 7 Returned:	\$0
Boat 7 Audited:	\$0	Boat 7 Audited:	\$0	Boat 7 Audited:	\$0
Total:	\$6,372	Total:	\$7,894	Total:	-\$4,739
Penalty:	\$0	Penalty:	\$0	Penalty:	\$0
45 Day NOA:	\$0	45 Day NOA:	\$7,894	45 Day NOA:	-\$4,739

## JOHNNY POSTELL ACCT#3016 - Total Audit Summary

AY2017 Summary		AY2018 Summary		AY2019 Summary	
Boat 1 Returned:	\$150	Boat 1 Returned:	\$150	Boat 1 Returned:	\$150
Boat 1 Audited:	\$0	Boat 1 Audited:	\$0	Boat 1 Audited:	\$0
Boat 2 Returned:	\$11,313	Boat 2 Returned:	\$13,653	Boat 2 Returned:	\$13,653
Boat 2 Audited:	\$8,870	Boat 2 Audited:	\$8,930	Boat 2 Audited:	\$8,332
Boat 3 Returned:	\$0	Boat 3 Returned:	\$0	Boat 3 Returned:	\$0
Boat 3 Audited:	\$0	Boat 3 Audited:	\$0	Boat 3 Audited:	\$0
Boat 4 Returned:	\$0	Boat 4 Returned:	\$0	Boat 4 Returned:	\$0
Boat 4 Audited:	\$0	Boat 4 Audited:	\$0	Boat 4 Audited:	\$0
Boat 5 Returned:	\$0	Boat 5 Returned:	\$0	Boat 5 Returned:	\$0
Boat 5 Audited:	\$0	Boat 5 Audited:	\$0	Boat 5 Audited:	\$0
Boat 6 Returned:	\$0	Boat 6 Returned:	\$0	Boat 6 Returned:	\$0
Boat 6 Audited:	\$0	Boat 6 Audited:	\$0	Boat 6 Audited:	\$0
Boat 7 Returned:	\$0	Boat 7 Returned:	\$0	Boat 7 Returned:	\$0
Boat 7 Audited:	\$0	Boat 7 Audited:	\$0	Boat 7 Audited:	\$0
Total:	-\$2,593	Total:	-\$4,873	Total:	-\$5,471
Penalty:	\$0	Penalty:	\$0	Penalty:	\$0
45 Day NOA:	-\$2,593	45 Day NOA:	-\$4,873	45 Day NOA:	-\$5,471

# BOA Personal Property 30 Day NOA Approval

NAME	ACC #	CLASS	PREV VAL	CURR VAL	CODE	REASON
ALL CRANE RENTAL OF GEORGIA	3615	C	0	324,770	OB	BOA 6.24.2020- 30 DAY PP
PERRY BROTHERS OIL CO	2872	C	105,319	88,304	OB	BOA 6.24.2020- 30 DAY PP
POSTELL JOHNNY A	3016	R	13,803	8,111	OB	BOA 6.24.2020- 30 DAY PP
SIZEMORE CONSTRUCTION INC	3125	C	13,535	12,526	OB	BOA 6.24.2020- 30 DAY PP
SMITH MICHAEL A	3470	R	15,860	22,165	OB	BOA 6.24.2020- 30 DAY PP



## BOA Real Property 30 Day NOA Approval

NAME	ACCOUNT	PARCEL NO	PREV VAL	CURR VAL	CODE	REASON
BRADSHAW-COOK BETTY C	2860	005 13923 A	93,573	81,123	0A	BOA 6.24.2020- 30 DAY REAL
BROWN KAYLA & BAUGHUM RHONDA	3965	007 16017	40,077	40,193	0A	BOA 6.24.2020- 30 DAY REAL
CAUDLE HOUSE LLC	6017	007 23229	29,650	13,426	0A	BOA 6.24.2020- 30 DAY REAL
DWYER TROY A	3570	TALB16 01	98,285	46,061	0A	BOA 6.24.2020- 30 DAY REAL
FOSTER RAY & GAIL	3820	007 16020	149,721	149,410	0A	BOA 6.24.2020- 30 DAY REAL
HEBERT MARVIN	4707	GENE01 W	2,020	2,020	0A	BOA 6.24.2020- 30 DAY REAL
HENDRIX BEN D	4358	005 11613	445,152	474,854	0A	BOA 6.24.2020- 30 DAY REAL
KEADLE LAND COMPANY LLLP	3201	005 14706	71,312	72,320	0A	BOA 6.24.2020- 30 DAY REAL
KEADLE LAND COMPANY LLLP	8195	005 11605 D02	0	24,866	0A	BOA 6.24.2020- 30 DAY REAL
LAPLACE CHARLES D & KODY D	2292	005 14348	112,948	123,707	0A	BOA 6.24.2020- 30 DAY REAL
NEAL ISSAC AND EARNESTINE IRREV TRUST	4059	005 12279	60,221	23,475	0A	BOA 6.24.2020- 30 DAY REAL
NEAL ISSAC AND EARNESTINE IRREV TRUST	1695	TALBNSD17	49,096	38,703	0A	BOA 6.24.2020- 30 DAY REAL
PITTS WAYNE & EARLINE	7573	005 02136 A	233,210	204,000	0A	BOA 6.24.2020- 30 DAY REAL

## BOA Real Property 30 Day NOA Approval

NAME	ACCOUNT	PARCEL NO	PREV VAL	CURR VAL	CODE	REASON
THOMAS PATRICIA	7030	005 15101 C	8,740	8,640	0A	BOA 6.24.2020- 30 DAY REAL
WALKER JESSE N & CAROL A	7590	005 01133 11	85,548	84,989	0A	BOA 6.24.2020- 30 DAY REAL

# AppealList

#Error

LASTNAME	APPEAL YR	PIN ACCT	APLSTAT	APPEAL TYPE
ELLISON SHUNDRIKA K	2020	WOOD19 01	WAIVED	R
NEAL ISSAC AND EARNESTINE IRREV TRUST	2020	005 12279	30 DAY	R
NEAL ISSAC AND EARNESTINE IRREV TRUST	2020	TALBNSD17	30 DAY	R
PRATHER MARCUS	2020	005 15725 21	ACTIVE	R
PRATHER MARCUS	2020	005 15725 20	ACTIVE	R
PRATHER MARCUS ET AL	2020	005 15725 19	ACTIVE	R

Homestead Exemption Application  
06/24/2020

[illegible]



CUVA Exemption Application  
06.24.20

[illegible]

FLPA Exemption Application  
06.24.20

[illegible]