

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**March 06, 2023 – 4:00 PM**  
**PROPOSED AGENDA**

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*Effingham County Historic Courthouse*

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- I. Call to Order**
- II. Invocation**
- III. Staff Present**
- IV. Agenda Approval**
- V. Approval of Minutes**
  - [1.](#) February 6, 2023, Regular Session Meeting Minutes.
- VI. Consent Agenda**
  - [1.](#) Corrections to the Digest
- VII. Old Business**
  - [1.](#) Personal Property Policies Updates
  - [2.](#) Update to Policies
- VIII. New Business**
  - [1.](#) Cuva Breach - 30 Day Notice
  - [2.](#) Cuva Final Breach/45 Day Appeals
  - [3.](#) Cuva Breach Without Penalty
  - [4.](#) Cuva Continuations/New Owners
  - [5.](#) Cuva New Approvals
  - [6.](#) Cuva Newly Acquired
  - [7.](#) Cuva Owner Requested Removal
  - [8.](#) Cuva Denials
  - [9.](#) Appeal waiver and release requests
  - [10.](#) Homestead Approvals
  - [11.](#) Homestead Denials
- IX. Staff Report**
  - [1.](#) Staff Report
- X. Adjournment**

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**February 06, 2023 4:00 PM**  
**Minutes**

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**I. Call to Order**

Chairman Larry Brad Green called the meeting to order at 4:03 pm.

**II. Invocation**

Chairman Larry Brad Green gave the invocation.

**III. Members Present**

PRESENT

Chairman Larry Brad Larry Brad Green

Vice-Chairman Gussie Gussie Nease

Mrs. Janis Janis Bevell

Mrs. Lisa Lisa Mock-Hurst

ABSENT

Mr. Scott Scott Morgan

**IV. Agenda Approval**

Motion made by Vice-Chairman Gussie Nease, to approve the minutes as presented. Seconded by Mrs. Janis Bevell.

Voting Yea: Chairman Larry Brad Green, Mrs. Lisa Mock-Hurst

**V. Approval of Minutes**

1. January 9, 2023, regular scheduled meeting minutes.

Motion made by Mrs. Janis Bevell, Seconded by Mrs. Lisa Mock-Hurst.

Voting Yea: Chairman Larry Brad Green, Vice-Chairman Gussie Nease

**VI. Consent Agenda**

1. February 6, 2023, Error and Release Listing.

Motion made by Mrs. Janis Bevell, Seconded by Chairman Larry Brad Green.

Voting Yea: Vice-Chairman Gussie Nease

**VII. New Business****1. Business Personal Property Policy and Procedure Changes for Approval**

Chief Appraiser Neal Groover presented and explained the New Personal Property Policy and Procedures.

Motion made by Chairman Larry Brad Green, to table the New Personal Property Policy and Procedures. Seconded by Vice-Chairman Gussie Nease.

Voting Yea: Mrs. Janis Bevill, Mrs. Lisa Mock-Hurst

**2. Cuva Breach Due to Age**

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill.

Voting Yea: Chairman Larry Brad Green, Mrs. Lisa Mock-Hurst

**3. Cuva Newly Acquired**

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.

Voting Yea: Chairman Larry Brad Green, Vice-Chairman Gussie Nease

**4. Cuva Continuations/New Owners**

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill.

Voting Yea: Chairman Larry Brad Green, Mrs. Lisa Mock-Hurst

**5. Cuva Denials**

Motion made by Chairman Larry Brad Green, to remove parcel 430-37A, in the name of Erick and Tara Robinson from the denials list and to approve the remaining denials as presented.

Seconded by Vice-Chairman Gussie Nease.

Voting Yea: Mrs. Janis Bevill, Mrs. Lisa Mock-Hurst

**6. Cuva Breach 30 Day Notices**

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.

Voting Yea: Chairman Larry Brad Green, Vice-Chairman Gussie Nease

**7. Cuva New Approvals**

Motion made by Mrs. Janis Bevill, Seconded by Chairman Larry Brad Green.

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

**8. Cuva Breaches Without Penalty**

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.

Voting Yea: Chairman Larry Brad Green, Vice-Chairman Gussie Nease

**9. Organizational Chart**

Motion made by Mrs. Janis Bevill, Seconded by Chairman Larry Brad Green.

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

10. Exempt application for Emmanuel Community Church, parcel number 351B-8 for digest years of 2022 and 2023.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.  
Voting Yea: Chairman Larry Brad Green, Vice-Chairman Gussie Nease

11. Exempt Property Application for Annette Fields as Trustee for the Benefit of Jerusalem Holiness Church. Parcel 297B-64

Motion made by Mrs. Janis Bevill, Seconded by Vice-Chairman Gussie Nease.  
Voting Yea: Chairman Larry Brad Green, Mrs. Lisa Mock-Hurst

12. Pre Bill-Mobile home appeal list.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill.  
Voting Yea: Chairman Larry Brad Green, Mrs. Lisa Mock-Hurst

13. Appeal Waiver and Withdraw Log

Motion made by Mrs. Janis Bevill, Seconded by Chairman Larry Brad Green.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

14. February 6, 2023, Homestead approval log.

Motion made by Mrs. Janis Bevill, Seconded by Vice-Chairman Gussie Nease.  
Voting Yea: Chairman Larry Brad Green, Mrs. Lisa Mock-Hurst

15. February 6, 2023, Denial Homestead Log.

Motion made by Mrs. Janis Bevill, Seconded by Chairman Larry Brad Green.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

## **VIII. Staff Report**

1. Staff Report

Chief Appraiser Neal Groover presented the staff report. No action needed.

## **IX. Adjournment**

Motion made by Mrs. Janis Bevill, to adjourn at 5:14pm. Seconded by Vice-Chairman Gussie Nease.  
Voting Yea: Chairman Larry Brad Green, Mrs. Lisa Mock-Hurst

# ERROR & RELEASE LIST - March 2023 MEETING

<u>NAME</u>	<u>DATE</u>	<u>PARCEL / REALKEY IF PP</u>	<u>ACO KEY</u>	<u>REASON</u>	<u>DIGEST YEAR</u>	<u>INITIAL S</u>	<u>OLD VALUE</u>	<u>NEW VALUE</u>
BILLINGTON MICHAEL AND BECKY	2.2.2023	378-21	16019	HS ADDED REMOVE OF MH DIGEST	2023	JK	141,398	0
RONALD BRANDON M	2/3/2023	450D-34A	16020	RELEASE 2023 MH BILL. MH IN NEW OWNERS NAME & HS APPLIED	2023	KW	15,523	0
TIGER LAWN CARE	2/6/2023	13648	16021	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2021	DG	8,500	7,024
TIGER LAWN CARE	2/6/2023	13648	16022	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2022	DG	8,500	6,445
DIXON STEVERSON TYRONE	2/6/2023	424-25A	16023	INCORRECT DISTRICT. MH LOCATED IN CLYO NOT GUYTON	2023	KW	9,260	9,260
DIXON STEVERSON TYRONE	2/6/2023	424-25A	16024	INCORRECT DISTRICT. MH LOCATED IN CLYO NOT GUYTON	2022	KW	9,260	9,260
DIXON STEVERSON TYRONE	2/6/2023	424-25A	16026	INCORRECT DISTRICT. MH LOCATED IN CLYO NOT GUYTON	2021	KW	8,428	8,428
AMERICAN HOMES 4 RENT	2/8/2023	R246-716	16027	TRANSFERRED IN ERROR	2022	LAL	204,076	204,076
AMERICAN HOMES 4 RENT	3/1/2023	R2460-716	16029	Transferred in Error	2022	LAL	204,076	204,076
USSERY BERNICE M & AUDREY E	3/1/2023	04340-013	16030	MH TRANSFERRED TO SUSAN HAISLIP ON 11/5/2021	2023	JK	9,231	9,231
YATES JOHN WM & CATHY S	2/8/2023	300-43	16031	MH TORN DOWN NOV 2022. RELEASE 2023 MH BILL AND DELETE MH	2023	KW	11,976	0
LOVE JO ANN & DAVID L	2/8/2023	375E/35	16032	MH TORN DOWN 2021. RELEASE BILL AND DELETE MH	2023	KW	3,641	0
LOVE JO ANN & DAVID L	2/8/2023	375E/35	16033	MH TORN DOWN 2021. RELEASE BILL AND DELETE MH	2022	KW	3,641	0
DERIEN ANJULI CHATAL AND KYRON/I'LL DRINK TO THAT!	2/9/2023	13623	16034	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2022	DG	8,500	504
DERIEN ANJULI CHATAL AND KYRON/I'LL DRINK TO THAT!	2/9/2023	13623	16035	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2021	DG	8,500	670
Lopez Peggy	2.9.2023	446-12	16036	delete mh moved and paying taxes in Chatham County for the 2023 tax year	2023	jk	13,426	0
KIMMER NELSON & MARY/KIMMER FIELD SURVEYING SERVICES	2/9/2023	13633	16037	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2022	DG	8,500	4,329
KIMMER NELSON & MARY/KIMMER FIELD SURVEYING SERVICES	2/9/2023	13633	16038	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2021	DG	8,500	5,513
BENT CREEK BOUTIQUE	2/10/2023	14497	16039	BUSINESS LICENSE TAKEN OUT BUT BUSINESS NEVER OPENED DELETE ACCT	2022	DG	8,075	0

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SILLS CLINT & AMBER/MINOR HOLDINGS LLC	2/10/2023	13699	16040	BUSINESS LICENSE TAKEN OUT BUT BUSINESS NEVER OPENED DELETE ACCT	2021	DG	8,500	0
SILLS CLINT & AMBER/MINOR HOLDINGS LLC	2/10/2023	13699	16041	BUSINESS LICENSE TAKEN OUT BUT BUSINESS NEVER OPENED DELETE ACCT	2022	DG	8,500	0
SMITH ZACHARY T	2/10/2023	387-20	16042	RELEASE 2023 MH BILL. HS APPLIED	2023	KW	75,202	0
BECOMING U	2/14/2023	14530	16043	BUSINESS LICENSE TAKEN OUT BUT BUSINESS NEVER OPENED DELETE ACCT	2022	DG	8,075	0
S&A FASHION BOUTIQUE	2/14/2023	13642	16044	BUSINESS CLOSED IN SAME YEAR IT OPENED	2021	DG	8,500	0
S&A FASHION BOUTIQUE	2/14/2023	13642	16045	BUSINESS CLOSED IN SAME YEAR IT OPENED	2022	DG	8,500	0
BRANTLEY DANNY L & APRIL C/D&P TRUCKING	2/14/2023	13658	16046	VALUE ESTIMATED TO GENERATE PAPERWORK CORRECTED TO ACTUAL ASSETS	2021	DG	8,500	589
BRANTLEY DANNY L & APRIL C/D&P TRUCKING	2/14/2023	13658	16047	VALUE ESTIMATED TO GENERATE PAPERWORK CORRECTED TO ACTUAL ASSETS	2022	DG	8,500	498
BROWN STEVEN L	2/14/2023	321-7C02	16048	RELEASE 2023 MH BILL, HS APPLIED	2023	KW	173,900	0
BROWN MICHAEL STEPHEN	2/15/2023	427-21	16049	RELEASE 2022 MH BILL AND DELETE MH. MH WAS SOLD AND REMOVED FROM THIS PROPERTY	2022	KW	14,422	0
BROWN MICHAEL STEPHEN	2/15/2023	427-21	16050	RELEASE 2023 MH BILL AND DELETE MH. MH WAS SOLD AND REMOVED FROM THIS PROPERTY	2023	KW	14,422	0
RODEWOLT DANIEL L	2/15/2023	9908	16051	SOLD ROBALO BOAT TO CHRIS RODEWOLT SEE ACCT# 11823 FOR 2021	2021	ERL	27,293	21,970
RODEWOLT DANIEL L	2/15/2023	9908	16052	SOLD ROBALO BOAT TO CHRIS RODEWOLT SEE ACCT# 11823 FOR 2022	2022	ERL	26,538	21,404
FLOYD F FOREST	2/17/2023	1553	16056	ONE OF THE 2002 JET SKI'S EXWIFE GOT AND THE OTHER 2002 GAVE TO HIS DAUGHTER OVER 5 YEARS AGO SOLD WAR EAGLE IN 2017	2021	ERL	15,749	9,746
FLOYD F FOREST	2/17/2023	1553	16057	ONE OF THE 2002 JET SKI'S EXWIFE GOT AND THE OTHER 2002 GAVE TO HIS DAUGHTER OVER 5 YEARS AGO SOLD WAR EAGLE IN 2018	2022	ERL	16,536	10,761

<u>NAME</u>	<u>DATE</u>	<u>PARCEL / REALKEY IF PP</u>	<u>ACO KEY</u>	<u>REASON</u>	<u>DIGEST YEAR</u>	<u>INITIAL S</u>	<u>OLD VALUE</u>	<u>NEW VALUE</u>
FLOYD F FOREST	2/17/2023	1553	16058	ONE OF THE 2002 JET SKI'S EXWIFE GOT AND THE OTHER 2002 GAVE TO HIS DAUGHTER OVER 5 YEARS AGO SOLD WAR EAGLE IN 2019	2020	ERL	16,306	10,087
FLOYD FRANK F	2/17/2023	1553	16059	SOLD MOARK IN 2018 ,CORRECTED BOTH JET SKIS MODEL AND MOTOR INFORMATION ON THE ALUMA WELD	2021	ERL	16,834	10,840
FLOYD FRANK F	2/17/2023	1553	16060	SOLD MOARK IN 2018 ,CORRECTED BOTH JET SKIS MODEL AND MOTOR INFORMATION ON THE ALUMA WELD	2022	ERL	15,849	11,061
COLLINS JOHN DAVID AND LACEY	2.17.2023	393A-2	16061	PLACE MH BACK ON MH DIGEST. NEW MH WILL REPLACE	2023	JK	0	17,893
COLLINS JOHN DAVID AND LACEY	2.17.2024	393A-3	16062	REMOVE OFF OF MH DIGEST AND PLACE MH ON PARCEL CERT PFERM LOCATION FILED	2023	JK	199,900	0
KASPER, JOHN JAY & KATHERINE	2/27/2028	R263-264	16063	NEW OWNERS - JAN 2021 DEED NOT PROCESSED	2022	LAL	213,955	213,955
HAYES JAMES TAYLOR & STEESE HANNAH/OH HAPPY HAYES APPLIQUES	2/23/2023	13592	16064	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2021	DG	8,500	370
HAYES JAMES TAYLOR & STEESE HANNAH/OH HAPPY HAYES APPLIQUES	2/23/2023	13592	16065	BUSINESS CLOSED IN JANUARY OF 2021	2022	DG	8,500	0
CRIBBS JERRY A & REBECCA R	2/21/2023	459C-11	16066	RELEASE 2023 MH BILL AND DELETE MH. MH WAS SOLD AND REMOVED FROM THIS PROPERTY	2023	KW	31,891	0
FORMBY BRADLEY SCOTT	2.23.2023	355B-30	16067	RELEASE MH FORM MH DIGEST HOMESTEAD APPLIED	2023	JK	67,304	0
COATS LARRY L	2/23/2023	325-10B01	16068	RELEASE 2023 MH BILL, HS APPLIED	2023	KW	69,277	0
STREANS JAMES R & KATHRYN J/ PAINT'N PROJECTS	2/24/2023	13730	16069	BUSINESS CLOSED IN 2021	2022	DG	8,500	0
EASY PICKENS ON LAUREL ST	2/27/2023	14839	16070	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2022	DG	8,075	480
SUPERHERO SUCCESS FOUNDATION, INC	2/27/2023	14283	16071	BUSINESS MOVED TO CHATHAM IN 2021	2022	DG	8,500	0
COBB MIKE	2/27/2023	9406	16072	SOLD G-3 TO PURCHASE KEY LARGO BOAT IN 2021	2022	ERL	1,793	23,698
YEAGER KYLE & NANCY	3/1/2023	02960-026	16073	HOMESTEAD APPLIED	2023	JK	8,562	0
COASTAL EMPIRE TRANSPORTATION	2/28/2023	13870	16074	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2022	DG	8,500	26

<u>NAME</u>	<u>DATE</u>	<u>PARCEL / REALKEY IF PP</u>	<u>ACO KEY</u>	<u>REASON</u>	<u>DIGEST YEAR</u>	<u>INITIAL S</u>	<u>OLD VALUE</u>	<u>NEW VALUE</u>
COASTAL EMPIRE TRANSPORTATION	2/28/2023	13870	16075	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2021	DG	8,500	26
DOWN RANGE TRANSPORT LLC	3/1/2023	13625	16076	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2022	DG	8,500	1,745
DOWN RANGE TRANSPORT LLC	3/1/2023	13625	16077	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2021	DG	8,500	513
PAN-ZONE INC	3/1/2023	14502	16078	ESTIMATED VALUE FOR PAPERWORK CORRECTED TO ACTUAL ASSETS	2022	DG	8,075	400



# Policy

## EFFINGHAM COUNTY BOARD OF ASSESSORS

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### Return Verification/Audit Procedures

**The Effingham County Board of Assessors, pursuant to Official Code of Georgia 48-5-48.1, will adhere to the following policy as it relates to Personal Property Audits.**

1. In order to ensure that the tax burden is distributed in a fair and equitable fashion, an audit program will be relied upon to encourage compliance in filing correct listing returns.
2. An audit selection process will be followed whereby accounts are chosen based on date of last filed return and the North American Classification System.
3. Only verified accounts will be chosen for the audit process. Accounts will be verified through online research, physical inspection and post card mailings.
4. Once accounts are verified a list of potential audits will be presented to the Board of Assessors for approval.
5. We will then call and ask questions concerning the business. We will help instruct the business owner how to complete the PT-50P form.
6. Letters requesting financial documents will be mailed to audited accounts. Records used to determine proper inventory amounts and Depreciation schedules and asset listings used for furniture, fixtures, machinery, and equipment will be requested. An initial letter will be sent, along with a follow up letter within 4 weeks if nothing is received back from initial letter. A third letter informing the business of a site visit will be sent within 4 weeks of the follow up letter if nothing is received.
7. A value will be placed on Business Personal Property based on the information returned in the financial documents along with what is seen at the site visit. If no information is provided and a site visit is impossible or does not reveal all assets, then a value will be determined by considering the verified returns made by similar business. The overall returned value of these businesses will be divided by their square footage to determine a square foot rate for assets, which will then be applied to the square footage of the audited business. Should neither of these options be deemed appropriate a subpoena for financial records or other similar action may be utilized.
8. Information will be submitted to the Board of Assessors before sending a 45-day notice of value, noting whether the value was established through a review of financial documents and a site visit or through the square foot method. Approval will also be sought from the Board of Assessors before a subpoena or similar action is pursued.

# Policy

## EFFINGHAM COUNTY BOARD OF ASSESSORS

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9. Once Notices are sent there will be 45 days to appeal the audited value. Once appeals have been worked and resolved ACO's will be submitted to the Tax Commissioner's office for tax bills.

\*Disclaimer site audits will never be conduct inside of anyone's residential home. \*

~~The appraisal staff shall recommend to the board of tax assessors a review and audit selection criteria. The criteria is designed to maximize the number of personal property returns that may be reviewed or audited with existing resources.(budgeted each year) The criteria should be fair, unbiased, and developed consistent with the requirements of Code section 48-5-299. The use of the tracking system will assist in determining which taxpayers should be reviewed. The goal of the verification is to substantiate the cost amounts that have been reported by the taxpayer through the review of appropriate and pertinent records. All personal property accounts should be reviewed or audited at least once every three years. The North American Industrial Classification System shall be used in the selection criteria for review and audit. The~~

~~Government produces this manual that assigns a code to each type of business. Accounts with the same North American Industrial Classification System code are chosen during the same time frame for verification. Upon approval of this policy, the date of the next review will be contingent upon the last review date. The county appraisal staff will use the review dates to schedule future reviews of accounts to maintain compliance. with a three year review rotation. Results of each review are tracked by maintaining a list of accounts, the date of the review, the date review is completed, breakdown of value under review, and final value.~~

~~Accounts with a value of \$50,000 or more shall be reviewed through a contracted vendor. Accounts with a value of \$49,999 shall be reviewed in house by the county appraisal staff. Requests for Proposals will be mailed out every three years to vendors.~~

The end result of the audit is developed and designed so that several purposes can be achieved: to educate taxpayers whenever possible as to encourage voluntary compliance with the reporting procedures; to discover all business property subject to taxations; to verify that all business property items have been reported and that the information given is accurate; to equalize the tax burden among taxpayers; to achieve uniformity; to set standard audit procedures to insure that the correct valuation procedures are followed to reach reasonable and equitable estimates of market value and assessment among the county; and to establish measurements to determine the level of compliance of businesses reporting taxable business personal property. Taxpayers are treated as customers; realizing their needs and being as informative as possible, keep scheduling flexible. The practice of good customer service and effective public relation skills as well as the importance of courtesy and professionalism is emphasized. The result of the audit should be accurate, complete records and by the least intrusive means.

**Adopted by the Board of Tax Assessors: January 9, 2012**

### **Personal Property Appraisals**

In accordance with O.C.G.A. § 48-5-268, O.C.G.A. § 48-5-48.2, O.C.G.A. § 48-5-20 and Georgia Department of Revenue Rules and Regulations 560-11-10:

- 1) The Board of Assessors shall designate a certified appraiser as the Personal Property Appraiser and the appraiser should have successfully completed Course III: Valuation of Personal Property as administered by the Georgia Certification Program.
- 2) Useful life groups of assets should be determined in compliance with IRS Publication 946.
- 3) The appraisal staff should consider a market risk factor when appraising Construction in Progress and consistently apply the factor. A market risk factor of .75 is recommended in the Appraisal Procedures Manual.
- 4) The county should appraise machinery and/or equipment that has been substantially overhauled by the use of the reverse trend method to estimate the value of the old component replaced and add the component as a new acquisition as referenced in the Appraisal Procedures Manual.
- 5) The county shall apply the composite conversion factors as provided by the Georgia Department of Revenue and provided in the Appraisers Procedures Manual.
  - a) Group I composite conversion factors. The following composite conversion factors shall be applied to Group 1 assets to arrive at the basic cost approach value for years one through seven: Y1-.87, Y2-.74, Y3-.78, Y4-.43, Y5-.32, Y6-.26, Y7-.21. Thereafter the residual composite conversion factor shall be .20.
  - b) Group II composite conversion factors. The following composite conversion factors shall be applied to Group II assets to arrive at the basic cost approach value for years one through eleven: Y1-.92, Y2-.85, Y3-.78, Y4-.70, Y5-.63, Y6-.54, Y7-.44, Y8-.34, Y9-.28, Y10-.25, Y11-.25. Thereafter the residual composite conversion factor shall be .20.
  - c) Group III composite conversion factors. The following composite conversion factors shall be applied to Group III assets to arrive at the basic cost approach value for years one through sixteen: Y1-.95, Y2-.91, Y3-.87, Y4-.82, Y5-.79, Y6-.75, Y7-.70, Y8-.63, Y9-.57, Y10-.52, Y11-.47, Y12-.41, Y13-.35, Y14-.31, Y15-.29, Y16-.28. Thereafter the residual composite conversion factor shall be .20.
  - d) Group IV composite conversion factors. The following composite conversion factors shall be applied to Group IV assets to arrive at the basic cost approach value for years one through three: Y1-.67, Y2-.54, Y3-.31. Thereafter the residual composite conversion factor shall be .10.
- 6) The appraisal staff shall apply a salvage value to equipment when applicable. The salvage value should be ten percent of the original cost new. For equipment that is withdrawn from active use but is maintained as backup equipment, one half of the cost approach to value should be applied.
- 7) The appraisal staff shall establish the approach to valuation for all types of personal property including machinery and equipment, furniture and fixtures, boats, aircraft, inventory and all other types of personal property to be appraised by the appraisal staff in order to obtain the fair market value of said property in compliance with the definition of fair market value in O.C.G.A. § 48-5-2.
- 8) Discovery methods should be identified and utilized to ensure that all property is appraised and included on the tax digest. Freeport applications should be mailed to all businesses having received the Freeport exemption in the previous year no later than January 15 of each year.
- 9) Freeport applications should be investigated diligently to ensure that any taxable inventory such as supplies and packing and shipping materials are not incorrectly included as exempt Freeport

inventory. All Freeport applications should be approved or denied and signed by the Board of Tax Assessors. Notification shall be sent to the applicant pertaining to the approval or denial of the Freeport Exemption.

- 10) All personal property items should be reappraised annually in order to obtain a fair market value appraisal. In the event of unreturned property, the appraisal staff should investigate and adopt procedures to obtain a return, including the possibility of auditing the account in accordance with the county's audit selection criteria. In reference to previously unreturned property not timely returned, the appraisal staff shall apply a ten percent penalty to become part of the taxable value of the property for the current year.
- 11) The county shall use the authorized forms, including returns and schedules as required in the Appraisal Procedure Manual and as approved by the Georgia Department of Revenue. (The forms generated through the WinGAP CAMA system are compliant.)
- 12) Return forms PT-50P, Business Personal Property Reporting forms and PT-50PF, application for Freeport Exemption Inventory forms are mailed by January 15 each year.
  - a) Discovery
    - i) Occupational or business licenses – A listing of permits issued by Rincon, Springfield, Guyton and the county will be requested each year by the end of November. Data files will be updated with new businesses and addresses by the end of December of each year. A second listing will be requested after January 31 each year to include any that were not issued before December. A report will be mailed to any business that appears on the second listing by the personal property appraiser.
    - ii) Sales Tax Listing – An updated state sales tax listing is uploaded from the state each year through WinGAP. The files contain businesses with sales tax numbers that have been recorded since December of the previous year. The report also contains the name and address of the business. A comparison of the counties data and the state listing will be completed each year. New businesses will be added to the county data that are not currently listed.
    - iii) Estimated valuation – An estimated value to generate paperwork will be assigned to all accounts created through this discovery process. Values will be assigned based on type and size of business as follows: Home based - \$7,499, Commercial space small (under 10 employees) - \$15000, Commercial space medium (11-25 employees) - \$25000, Commercial space large (26-100 employees) - \$50000, Commercial XL/Industrial - \$100000
  - b) Tracking
    - i) Forms returned by the post office
      - (1) Addresses will be checked by sending information to the city or county who issued the permit
      - (2) Research real property information on property owner
      - (3) Call the telephone number if listed or check telephone listings
    - ii) The following may suggest follow-up with business or flag for audit
      - (1) Forms not properly filled out
      - (2) Forms not returned to the office
      - (3) Insufficient information provided by taxpayer
  - c) Verification of Returns/Audits

- i) Accounts with the same code from the North American Classification System are selected along the same time frame
  - ii) A three-year review will be applied
  - iii) Results of each review are tracked by
    - (1) Maintain a list of accounts
    - (2) Notation of the ~~date of the review~~ years under review
    - (3) Notation of the date the review is completed
    - (4) Breakdown of value under review for equipment and inventory
    - (5) Final value
- 13) The appraisal staff shall investigate diligently any returned forms for wrong or incomplete addresses. Any returns that are not successfully mailed or re-mailed should be certified to the Probate Court, publicly posted and a permanent file shall be maintained of such returns.
  - a) Return forms are tracked throughout the appraisal process in the following manner
    - i) Who should receive (be mailed) a return form? Discovery efforts to include all businesses
    - ii) Which form should be mailed? PT-50P, PT-50PF
    - iii) Was the form returned by the Post Office? Check address
    - iv) Was the form properly filled out and returned to the office? If not may flag for audit
    - v) Was information provided on the completed form that suggest another party should also be mailed a form? (Return to #1)
    - vi) Was insufficient information provided by the taxpayer and the form was returned? Flag for audit
  - b) The use of a tracking system will also indicate which taxpayers have failed to make a tax return by the return period deadline.
- 14) The county shall establish procedures for the mailing of personal property return forms on an annual basis.
- 15) The county shall adopt an audit selection criteria and perform audits accordingly in compliance with the Appraisal Procedures Manual.
  - a) Verification of Returns
    - i) The appraisal staff shall review and audit returns in accordance with policies and procedures set by the county Board of Tax Assessors consistent with Georgia law and Regulation 560-11-10, Appraisal Procedure Manual.
    - ii) The appraisal staff shall recommend to the Board of Tax Assessors a review and audit selection criteria. The criteria are designed to maximize the number of personal property returns that may be reviewed or audited with existing resources (budgeted each year). The criteria should be fair, unbiased, and developed consistent with the requirements of Code section 48-5-299.
    - iii) The use of the tracking system will assist in determining which taxpayers should be reviewed. The goal of the verification is to substantiate the cost amounts that have been reported by the taxpayer through the review of appropriate and pertinent records. All personal property accounts should be reviewed or audited at least once every three years.
    - iv) The North American Industrial Classification System shall be used in the selection criteria for review and audit. The Federal Government produces this manual that assigns a code to each type of business. Accounts with the same North American Industrial Classification System code are chosen during the same time frame for verification.

v) Upon approval of this policy, the date of the next review will be contingent upon the last review date. The county appraisal staff will use the review dates to schedule future reviews of accounts to maintain compliance of a three-year review rotation. Results of each review are tracked by maintaining a list of accounts, the ~~date of the review~~ years under review, the date the review is completed, breakdown of value under review, and final value.

~~vi) Accounts with a value of \$50,000 or more shall be reviewed through a contracted vendor. Accounts with a value of \$49,999 shall be reviewed by the county appraisal staff in an in-house review. Requests for Proposals will be mailed out every three years to vendors to meet the obligations of county policies on bid process.~~

vii) The end result of the audit is developed and designed so that several purposes can be achieved.

- (1) The opportunity to educate taxpayers whenever possible as to encourage voluntary compliance with the reporting procedures;
- (2) To discover all business property subject to taxation;
- (3) To verify that all business property items have been reported and that the information given is accurate; to equalize the tax burden among taxpayers;
- (4) Uniformity;
- (5) To set standard audit procedures to insure that the correct valuation procedures are followed to reach reasonable and equitable estimates of market value and assessment among the county;
- (6) And to establish measurements to determine the level of compliances of business reporting taxable business personal property.
- (7) Taxpayers are treated as customers, realizing their needs and being as informative as possible, keeping scheduling flexible.
- (8) The practice of good customer service and effective public relation skills as well as the importance of courtesy and professionalism is emphasized.
- (9) The result of the audit should be accurate, complete records and as much as possible, efforts should not be intrusive.

### **Audit Selection Criteria**

In accordance with O.C.G.A. § 48-5-299(a) and the Georgia Department of Revenue Rules and Regulations 560-11-10.08(4)(e):

The Board of Assessors, consistent with Georgia law\*, shall audit all personal property accounts over the course of a three-year time period. The criteria for account selection will be fair, unbiased, random and consistent with the requirements of O.C.G.A. § 48-5-299\*\*. The selection process will occur as follows:

- ~~All accounts will be ranked in size according to their Fair Market Value to include seven categories~~
  - ~~○ Class 1 Under \$7,501~~
  - ~~○ Class 2 \$7,501-\$50,000~~
  - ~~○ Class 3 \$50,001-\$250,000~~
  - ~~○ Class 4 \$250,001-\$1,000,000~~
  - ~~○ Class 5 \$1,000,001-\$5,000,000~~
  - ~~○ Class 6 \$5,000,001-\$50,000,000~~
  - ~~○ Class 7 Over \$50,000,000~~

- Accounts with the same code from the North American Classification System will be selected for review until the number of audits has been performed for each year of the program.
- ~~All accounts that fail to file a return shall be audited each year.~~
- All accounts with excessive decreases will be audited as deemed necessary by the chief appraiser with approval from the Board of Assessors.
- All accounts with disposals reported but not detailed will be audited as deemed necessary by the chief appraiser with approval from the Board of Assessors.
- The list from which selections are made shall be available for inspection upon request.

This policy shall not be so restrictive as to prevent any account from being audited as the need should arise due to unforeseen circumstances. If additional audits outside of the scope of this policy should arise, they shall be presented to the Board of Assessors for approval prior to review.

*\*APM: Audit Selection Criteria [section 560-11-10.08(4)(e)] – The appraisal staff shall recommend to the Board of Tax Assessors a review and selection criteria, and the appraisal staff shall follow such criteria when adopted by the board. The criteria should be designed to maximize the number of personal property tax returns that may be reviewed or audited with existing resources. The criteria should be fair, unbiased, and developed consistent with the requirements of Code Section 48-5-299. All personal property accounts should be reviewed or audited at least once every three years.*

*\*\*O.C.G.A. § 48-5-299(a) – It shall be the duty of the county Board of Tax Assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law.*

Adopted by the Board of Tax Assessors \_\_\_\_\_



d. If Appraisal staff happens to find new improvements or additions during the appeal process they should not pick up those items for the current tax year, but should wait to put these items on for the next digest year.

e. An assessment notice shall be sent to property owner noting a change or no change of value. All evidence of change shall be documented and filed.

5. Office policy when conflicts of interest arise when employees in the Tax Assessors Office files an appeal with the office. When an employee of the office files an appeal of any kind on any type of property it will be marked as a No Change appeal, and automatically be forwarded to the Board of Equalization. If a waiver is to be filed, the approved value cannot be lowered by the Tax Assessor Office; it is to remain the same value as the 45-day notice value. Additionally, Appraisers are not allowed to make changes to their own property whether it is Real or Personal Property.

**Adopted by the Board of Tax Assessors November 9, 2011\_**

**Revised February 3, 2014**

**Revised October 8, 2019**

**Revised June 7, 2021**

**References: O.C.G.A. § 48-5-306(d)(1)**

**O.C.G.A. § 48-5-311**

**Ga. Dep't of Revenue PT-311-A**

## Policy for Reasonable Notice Postcards

The Official Code of Georgia 48-5-264.1 requires the Tax Assessors office to give reasonable notice to property owners and occupants before entering a property.

On the First and the Fifteenth of every month the Tax Assessors office shall make a list of properties that are under review or that have added improvements to a parcel. From this list the Assessors office shall send a postcard to every property/occupant to inform them that an appraiser will visit their property within 60 days of the date on the postcard. A list of properties shall also be posted on the county website for public review **in case of returned notification via mail.**

Each appraiser shall be responsible to make a list with names, addresses, and parcel numbers and have this information in the designated Excel folder no later than 4 days prior to the date the notices will be sent out; if the first or fifteenth fall on a weekend or holiday the post cards shall go out the following Monday.

In some special circumstances a phone call will be necessary to contact the tax payer, in this circumstance the appraiser shall document the time and date and who gave permission to enter the property.

In the case of tax returns and Assessment Notices the Tax Assessors office shall call and make an appointment to go out and review the property if a physical inspection is required.

Each appraiser is required to carry identification issued by the Tax Assessors office at all times when reviewing property so that the occupant can readily ascertain that the appraiser is a representative of the Board of Tax Assessors.

**Anytime an appraiser comes to the property entrance with a gate/fence that is shut or locked; the office staff and appraisers will not enter the property. Staff will instead sound value items that have a building permit on them with a reasonable value on the improvement(s) in question.**

<b>CUVA BREACH- 30 DAY NOTICE - MARCH 6, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2019	CUVA	471-34A	LADNER C DEWAYNE	34.14 CUVA 34.14 TOTAL	100% TIMBER	DID NOT CONTINUE COVENANT UPON SALE TO NEW OWNER	BREACH
2017	CUVA	283-5	MOBERLY CHASE MATHEW	11.22 CUVA 12.22 TOTAL	100% TIMBER	DID NOT CONTINUE COVENANT UPON SALE TO NEW OWNER. X1 HOMESITE	BREACH
2020	CUVA	289-6A	HILLIS BETHANY MARIE AND MINIS RALPH III	19.27 CUVA 19.27 TOTAL	100% TIMBER	DID NOT CONTINUE COVENANT UPON SALE TO NEW OWNER	BREACH
2023	CUVA	458-10	HALL HOWARD G R SR AND PRITCHER BONNIE J	46.00 CUVA 46.00 TOTAL	100% TIMBER	DID NOT CONTINUE COVENANT UPON ADDITION OF NEW OWNER	BREACH
2015	CUVA	365-2	MOORE JAMES I AND NELLWIN TRUSTEES OF THE JAMES AND NELLWIN MOORE LIVING TRUST AND GROVENSTEIN MARILYN E	42.50 CUVA 42.50 TOTAL	26% OPEN 74% TIMBER	DID NOT CONTINUE COVENANT UPON ADDITION OF NEW OWNER	BREACH

<b>CUVA BREACH- 30 DAY NOTICE - MARCH 6, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2023	CUVA	389-34	TEBEAU PATRICIA B	80.83 CUVA 81.83 TOTAL	77% OPEN 23% TIMBER	0.45 ACRES SPLIT FROM CUVA PARCEL TO BE COMBINED WITH PARCEL 389-35. X1 HOMESITE	BREACH

<b>FINAL BREACH/45 DAY APPEAL - MARCH 6, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2017	CUVA	390-8	SMITH ARTHUR WADE	43.81 CUVA 44.81 TOTAL	100% TIMBER	DID NOT CONTINUE COVENANT UPON SALE TO NEW OWNERS. X1 HOMESITE	FINAL BREACH

<b>BREACH WITHOUT PENALTY - MARCH 6, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2021	CUVA	345-41	ARNSDORFF GREGORY AND ALAN L AND ASHLEY ELMO AND RENEE LOPER	36.62 CUVA 36.62 TOTAL	100% TIMBER	GREGORY E ARNSDORFF IS DECEASED	BREACH WITHOUT PENALTY
2021	CUVA	345-31	ARNSDORFF GREGORY AND ALAN L AND ASHLEY ELMO AND RENEE LOPER	86.00 CUVA 86.00 TOTAL	100% TIMBER	GREGORY E ARNSDORFF IS DECEASED	BREACH WITHOUT PENALTY
2021	CUVA	345-32	ARNSDORFF GREGORY AND ALAN L AND ASHLEY ELMO AND RENEE LOPER	15.50 CUVA 16.50 TOTAL	100% TIMBER	GREGORY E ARNSDORFF IS DECEASED. X1 HOMESITE	BREACH WITHOUT PENALTY
2021	CUVA	368-16	ARNSDORFF GREGORY AND ALAN L AND ASHLEY ELMO AND RENEE LOPER	31.88 CUVA 31.88 TOTAL	100% TIMBER	GREGORY E ARNSDORFF IS DECEASED	BREACH WITHOUT PENALTY
2018	CUVA	422-60	DAVIS JOSEPH RAY	1.43 CUVA 1.43 TOTAL	100% OPEN	DAVIS JOSEPH J DECEASED	BREACH WITHOUT PENALTY
2021	CUVA	422-4A	DAVIS JOSEPH RAY	47.85 CUVA 48.85 TOTAL	87% OPEN 13% TIMBER	DAVIS JOSEPH J DECEASED	BREACH WITHOUT PENALTY

<b><u>BREACH WITHOUT PENALTY - MARCH 6, 2023 BOA MEETING</u></b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2017	CUVA	439-8	DAVIS JOSEPH RAY	259.228 CUVA 259.28 TOTAL	77% OPEN 23% TIMBER	DAVIS JOSEPH J DECEASED	BREACH WITHOUT PENALTY

<b>CONTINUATIONS/NEW OWNERS - MARCH 6, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2022	CUVA	447-13C	RAHN MILTON C JR	118.43 CUVA 118.43 TOTAL	100% TIMBER		APPROVE
2022	CUVA	447-13	RAHN BERTHA JANE B	9.00 CUVA 10.00 TOTAL	100% TIMBER	X1 HOMESITE	APPROVE
2022	CUVA	447-13B	RAHN BRUCE W	111.13 CUVA 111.13 TOTAL	100% TIMBER		APPROVE
2021	CUVA	336-16B	STONE COLBY THOMAS	11.00 CUVA 11.00 TOTAL	100% TIMBER		APPROVE
2015	CUVA	361-11	ZEIGLER SETH A AS TRUSTEE OF THE 2022 CAROLINE S ZEIGLER IRREVOCABLE TRUST	74.85 CUVA 74.85 TOTAL	100% TIMBER		APPROVE



<b>CONTINUATIONS/NEW OWNERS - MARCH 6, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2015	CUVA	423-7	ZEIGLER SETH A AS TRUSTEE OF THE 2022 CAROLINE S ZEIGLER IRREVOCABLE TRUST	100.63 CUVA 100.63 TOTAL	100% TIMBER		APPROVE
2015	CUVA	403-1	ZEIGLER SETH A AS TRUSTEE OF THE 2022 CAROLINE S ZEIGLER IRREVOCABLE TRUST	39.07 CUVA 39.07 TOTAL	5% OPEN 95% TIMBER		APPROVE
2015	CUVA	440-12	ZEIGLER SETH A AS TRUSTEE OF THE 2022 CAROLINE S ZEIGLER IRREVOCABLE TRUST	79.55 CUVA 80.55 TOTAL	100% TIMBER	X1 HOMESITE	APPROVE

<b>CONTINUATIONS/NEW OWNERS - MARCH 6, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2019	CUVA	373-7	PAGE CAROLYN D AND DARIENG STEPHEN MICHAEL	26.78 CUVA 27.78 TOTAL	25% OPEN 75% TIMBER	X1 HOMESITE	APPROVE
2018	CUVA	318-21	HEMLY AMY MARGARET AND RENFROE VICKI TUTEN	305.68 CUVA 307.68 TOTAL	32% OPEN 68% TIMBER	X2 HOMESITE	APPROVE
2020	CUVA	318-22	HEMLY AMY MARGARET AND RENFROE VICKI TUTEN	6.60 CUVA 7.60 TOTAL	52% OPEN 48% TIMBER	X1 HOMESITE	APPROVE
2022	CUVA	402-21	MORGAN CLAY K	27.16 CUVA 27.16 TOTAL	100% TIMBER		APPROVE
2015	CUVA	313-20	DELEGAL LANDSCAPES INC	86.72 CUVA 86.72 TOTAL	100% TIMBER		APPROVE

<b>CONTINUATIONS/NEW OWNERS - MARCH 6, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2018	CUVA	363-32	PACE ETHAN	4.00 CUVA 5.00 TOTAL	100% OPEN	OWNER IS GROWING HAY	APPROVE
2022	CUVA	342-20B	CONNER CHRISTOPHER AND AMANDA	11.07 CUVA 12.07 TOTAL	11% OPEN 89% TIMBER	X1 HOMESITE	APPROVE
2017	CUVA	372-10E	BATCHELOR MARK	48.78 CUVA 48.78 TOTAL	62% OPEN 38% TIMBER		APPROVE

<b><u>CUVA NEW APPROVALS - MARCH 6, 2023 BOA MEETING</u></b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2023	CUVA	471-28	JONES BRANDON THOMAS	9.12 CUVA 10.12 TOTAL	100% TIMBER	X1 HOMESITE	APPROVE
2023	CUVA	324-18A	BOONE BROOKE NICOLE	9.01 CUVA 10.01 TOTAL	44% OPEN 56% TIMBER	X1 HOMESITE. OWNER IS RAISING KINKO GOATS, COW, RABBITS, CHICKENS, ETC	APPROVE
2023	CUVA	390-13TPO	PALMER JAMES FRANCIS III	162.84 CUVA 163.84 TOTAL	13% OPEN 87% TIMBER	X1 HOMESITE	APPROVE
2023	CUVA	405-29B	WILSON JOSEPH R AND KRISTYN M	21.12 CUVA 21.12 TOTAL	100% TIMBER		APPROVE
2023	CUVA	443-12TPO	GNANN PHILIP B & JACKIE C &	167.10 CUVA 167.10 TOTAL	100% TIMBER	TPO COMBINATION OF PARCELS 443-12 & 443-20	APPROVE

<b>CUVA NEW APPROVALS - MARCH 6, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2023	CUVA	427-8	GNANN PHILIP B & JACKIE C & REBA M	41.70 CUVA 41.70 TOTAL	100% TIMBER		APPROVE
2023	CUVA	444-27	GNANN PHILIP & JACKIE	105.21 CUVA 107.21 TOTAL	16% OPEN 84% TIMBER	X2 HOMESITE	APPROVE
2023	CUVA	416-11	HODGES HOWARD L & LAURA M	41.91 CUVA 42.91 TOTAL	100% TIMBER	x1 HOMESITE	APPROVE
2023	CUVA	366-5	MITCHELL JOHN AND JOY	18.68 CUVA 19.68 TOTAL	60% OPEN 40% TIMBER	JOY MITCHELL SIGNED AS EXECUTOR. X1 HOMESITE. OWNER HAS FISH PONDS	APPROVE
2023	CUVA	461-48A	ZEIGLER SETH A AND SHAE W	19.93 CUVA 20.93 TOTAL	5% OPEN 95% TIMBER	x1 HOMESITE	APPROVE
2023	CUVA	372-6	HALL MARTELL Z	68.44 CUVA 69.44 TOTAL	42% OPEN 58% TIMBER	x1 HOMESITE	APPROVE

<b>CUVA NEW APPROVALS - MARCH 6, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2023	CUVA	296-17TPO	PAEZ ISRAEL DANIEL AND MONICA DELORES	14.37 CUVA 15.37 TOTAL	55% OPEN 45% TIMBER	TPO COMBINATION OF PARCELS 296-16 & 296-17. OWNERS RAISE HORSES. X1 HOMESITE	APPROVE
2023	CUVA	441-7	MORGAN BETTY L	20.63 CUVA 22.63 TOTAL	100% TIMBER	X2 HOMESITE	APPROVE
2023	CUVA	340-12	CLARK APRIL LORRAINE	27.80 CUVA 27.80 TOTAL	18% OPEN 82% TIMBER		APPROVE
2023	CUVA	405-9A	EDWARDS KERRY J	110.15 CUVA 110.15 TOTAL	5% OPEN 95% TIMBER		APPROVE
2023	CUVA	407-6	EDWARDS KERRY J & MARTY I	17.00 CUVA 17.00 TOTAL	100% TIMBER		APPROVE
2023	CUVA	363-28	PACE JULIAN E JR & LINDA N	30.08 CUVA 30.08 TOTAL	100% TIMBER		APPROVE

<b>CUVA NEW APPROVALS - MARCH 6, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2023	CUVA	402-28	MORGAN KIMBERLY	20.60 CUVA 20.60 TOTAL	100% TIMBER		APPROVE
2023	CUVA	409-52	ZITTROUER JAMES B	98.09 CUVA 98.09 TOTAL	9% OPEN 91% TIMBER		APPROVE
2023	CUVA	260-23TPO	T BO FARM LLC	474.29 CUVA 476.29 TOTAL	56% OPEN 44% TIMBER	X2 HOMESITE. TPO COMBINATION OF PARCELS 260-23 & 242-2. LLC INFORMATION IN WINGAP DOCUMENTS.	APPROVE
2023	CUVA	445-25	THORMAN STEVEN & PATRICIA R	10.39 CUVA 11.39 TOTAL	14% OPEN 86% TIMBER	X1 HOMESITE	APPROVE
2023	CUVA	442-35A	SHEAROUSE CHARLES RANDALL & RHONDA K	15.32 CUVA 16.32 TOTAL	32% OPEN 68% TIMBER	X1 HOMESITE	APPROVE

<b>CUVA NEW APPROVALS - MARCH 6, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2023	CUVA	424-19	R A TIMBER LLC	135.00 CUVA 135.00 TOTAL	100% TIMBER	LLC INFORMATION PROVIDED, INCLUDING SCHEDULE F.	APPROVE
2023	CUVA	424-17	R A TIMBER LLC	42.29 CUVA 42.29 TOTAL	100% TIMBER	LLC INFORMATION PROVIDED, INCLUDING SCHEDULE F.	APPROVE
2023	CUVA	426-3	R A TIMBER LLC	40.00 CUVA 40.00 TOTAL	100% TIMBER	LLC INFORMATION PROVIDED, INCLUDING SCHEDULE F.	APPROVE



<b><u>NEWLY ACQUIRED - MARCH 6, 2023 BOA MEETING</u></b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2022	CUVA	411-35CUV	RAHN LINDA K	10.34 CUVA 10.34 TOTAL	100% TIMBER	NEWLY ACQUIRED ACREAGE. OWNER WOULD LIKE TO COMBINE WITH 411-35 (2022 CUVA) TO RECEIVE COVENANT BENEFITS UNTIL END OF 2031	APPROVE

<b><u>OWNER REQUESTED REMOVAL- MARCH 6, 2023 BOA MEETING</u></b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2014	CUVA	452A-52	MCCARTNEY MONICA G	18.45 CUVA 19.45 TOTAL	14% OPEN 86% TIMBER	OWNER HAS REQUESTED TO BREACH COVENANT. X1 HOMESITE.	BREACH, PAY FULL PENALTY

<b><u>CUVA DENIALS - MARCH 6, 2023 BOA MEETING</u></b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2022	CUVA	458-8	HALL HOWARD G R SR AND PRITCHER BONNIE J	35.69 CUVA 36.69 TOTAL	100% TIMBER	MISSING \$26.00 FILING FEE. CONTINUATION APPLICATION.	DENY
2021	CUVA	298-1	SANDHILL PINES LLC	186.44 CUVA 186.44 TOTAL	100% TIMBER	MISSING LLC INFORMATION	DENY
2016	CUVA	461-49CUV AKA 461-48B	HELLER SABRINA Z AND HENRY B III	4.32 CUVA 4.32 TOTAL	100% TIMBER	OWNERS ARE TRYING TO COMBINE NEWLY ACQUIRED NON-CUVA PARCEL (461-48B) WITH 461-49 (2016 CUVA). THESE CANNOT BE COMBINED AS NAMES ON THE DEEDS DO NOT MATCH	DENY

### **CUVA DENIALS - MARCH 6, 2023 BOA MEETING**

<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2023	CUVA	416-11A	HODGES HOWARD L & HODGES LAURA M	8.01 CUVA 10.01 TOTAL	12% OPEN 88% TIMBER	PARCEL IS UNDER 10 ACRES WITH TWO RESIDENCES EXCLUDED (POSSIBLY THREE RESIDENCES). CONTIGUOUS TO OWNER'S PARCEL 416-11 (42.91 ACRES); HOWEVER OWNER DECLINED TO TPO AND DENIED ACCESS TO REVIEW PROPERTY. OWNER PROVIDED HAY RECIEPTS (IN WINGAP). X2 HOMESITE	DENY
2023	CUVA	340-1A	PACE JULIAN E JR	4.63 CUVA 4.63 TOTAL	100% TIMBER	OWNER DID NOT PROVIDE PROOF OF AGRICULTURAL USE. ALSO OWNS CONTIGUOUS 340-2 (14.87 AC) AND 340-5 (14.87 AC)	DENY

<b><u>CUVA DENIALS - MARCH 6, 2023 BOA MEETING</u></b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2023	CUVA	403-11C	MORGAN E MADISON AND CARYL E	5.00 CUVA 5.00 TOTAL	100% TIMBER	OWNER DID NOT PROVIDE PROOF OF AGRICULTURAL USE.	DENY
2023	CUVA	470-15	SECKINGER JAMES O	6.32 CUVA 6.32 TOTAL	100% TIMBER	OWNER DID NOT PROVIDE PROOF OF AGRICULTURAL USE.	DENY
2023	CUVA	428D-3TPO	REDDEN CODY RALPH AND LEIBY ELLEN NATASHA AS COTRUSTEES OF THE REVOCABLE TRUST	48.77 CUVA 48.77 TOTAL	100% TIMBER	OWNER'S SIGNATURES ARE NOT NOTARIZED. TPO COMBINATION OF PARCELS 428D-3 & 428D-4	DENY

## **APPEAL WAIVERS AND WITHDRAWS LOG - March 6, 2023**

<u>Appeal #</u>	<u>NAME LAST , FIRST</u>	<u>Parcel OR Realkey</u>	<u>Initials</u>	<u>Original Value</u>	<u>New Value</u>	<u>correction yes or no</u>	<u>Waivered or Withdrawn</u>	<u>CUVA Exemption</u>
2025558	HOOD WANDA	377B-54	JK	147,438	147,438	N		
2025849	WALGREEN CO	R212-19	JK	1,619,864	1,459,206	Y		
2025850	COLE TS RINCON GA LLC (Tractor Supply)	R212-12A	JK	1,460,995	1,460,992	N		
2025852	LOVES TRAVEL STOP AND CONTRY STORE	S134-2	JK	4,198,658	4,198,658	N		
2025426	CLARK DAVID AND JUDY	R255-39	JK	220,659	220,629	N		

# **APPROVAL FOR MARCH 2023**

## **MEETING**

<b><u>PARCEL</u></b>	<b><u>REALKEY</u></b>	<b><u>LAST NAME, FIRST NAME</u></b>	<b><u>TYPE</u></b>	<b><u>YEAR</u></b>	<b><u>INITIALS</u></b>
435H-8	29052	ALBAUGH ERIK M	S1	2023	KW
462A-8	18815	ALBRIGHT JOANNE FRANCIS	S4	2023	KW
435B-30	31247	ALVARADO JAIME & CROSBY JANET N	S1	2023	KW
329C-22	5380	ANDERSON MARK E	S5	2023	DW
369C-38	8975	ANGUIANO JOSE JR	S1	2023	KW
349B-10	7135	AQUINO GABRIEL & NEYRA AQUINO	S1	2023	DG
390A-3	30639	ARNOLD MICHAEL B	SC	2023	KW
375F-38	9902	ASLSABBAGHPOURKMABADI NEDA & DAVARI MASOUD	S1	2023	DG
463-24	19091	BACON VINCENT A & VAN	S1	2023	KW
418F-266	29184	BALDINI THERESA SANTA	S5	2023	KW
397E/28	29951	BARNES UTIVIA L & LORETTA	SC	2023	KW
418F-146	14632	BAXTER JAMES E	S1	2023	KW
418F-69	14555	BEYER JENNY	S1	2023	KW
378-21	10788	BILLINGTON MICHAEL AND BECKY	S1	2023	DG
R260-1	28595	BISHOP SONYA & DAVID L	S1	2023	KW
R277-3	31306	BOLDEN DEMETRIA	S1	2023	JK
418F-666	31250	BOOTH SAVANNAH & HUNTER	S1	2023	KW
375F-12	9875	BOSWELL SANDRA U & TYLER P	S4	2023	KW
352E/6	7638	BOULWARE SCOTT W	SC	2023	KW
416A-39	13851	BRADFIELD KEVIN R & LEIGH T	S1	2023	KW
329C-116	5474	BREWSTER RANDALL D	S5	2023	KW
375D-29	9787	BRITT KAREN	S1	2023	KW
321-7C02	31451	BROWN STEVEN LAWRENCE & LAURIE ANN	S1	2023	KW

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>
327A-58	5196	BUSH JEFFREY & KATHERINE	S1	2023	KW
428C-301	15623	CAMARA GARCIA JORGE RUBEN & CHONKO CLAUDIA	S1	2023	KW
346B-40	6407	CAPE CORY DEAN & BILLI JO ROSE	S1	2023	KW
417c-7	14154	CAULFIELD RICHARD	S5	2023	JK
R249-60	25021	CLARK SHAMIRA MALIK & EDWARDS ALEXIS MENAEKO	S1	2023	KW
325-10B01	27568	COATS LARRY	S1	2023	KW
342-20B	30496	CONNER CHRISTOPHER & AMANDA	S1	2023	KW
G21-83	22144	CONRAD DONALD D JR & GLORIA H	SC	2023	KW
466A-213	20366	COREY ZACHARY & KATIE WARE	S1	2023	DW
413A-24	13563	COWART THOMAS A & ANNA LAVERNE	S4	2023	KW
288-15	2138	CREECH JOSEPH MARK & MELISSA MARIE	S1	2023	KW
304A-37	3945	CROSBY CHERYL	S4	2023	KW
375C-10	9735	CRUZ JOSE EDGARDO	S1	2023	KW
418F-312	28938	CUTLER THOMAS KEITH & CHELSEA	S1	2023	KW
298-17	2776	DASHER ERNESTINE	S4	2023	KW
349A-17	7062	DAVIS CRYSTAL LEE	S1	2023	KW
391-9	11434	DAVIS FRAN N	S4	2023	KW
396-12	12171	DAVIS TONITA HODGES & WILLIAM MICHAEL	SC	2023	KW
G24-50	22376	DESIMAS MARK	S1	2023	KW
G24-79	29820	DINGWALL ELDYNN JUNA & KEITH THOMAS	S5	2024	KW
408A-24	13067	DOYLE DAVID WAYNE & VICTORIA A	SC	2023	KW
316A-12	4425	DRIGGERS CATHERINE WALLACE	S1	2023	KW
375G-161	31713	DUFF BRIAN	S5	2023	KW
302A-61C	3591	DUGGAR BOBBY G(DECEASED) & RULETTE L	S4	2023	KW
416A-114	13926	DULFER RYAN & ALISON	S1	2023	KW
407D-11	12976	DUNN DOLVIN W JR & HANNAH	S1	2024	KW
R263-296	30856	DUNN JESSICA J	S1	2023	KW
418F-630	31104	DWYER DARLENE L & RANDALL P SR	S4	2023	KW



<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>
397E/20	29949	EL BEY CLEVELAND JEROME & REEVES ADDIE MARY	S4	2023	KW
409A-31	13240	ENDENFIELD TALBERT AND VERONICA	S1	2023	JK
316-3	4388	EPERLEY FRANKIE L & MAJORIE E	S4	2023	KW
316B-2	4433	EPERLEY KENNETH D & TRACEY	S1	2023	KW
R254-72	25486	ESTES FRANK PATRICK & RODICA	S1	2023	DG
324B-16	30198	FINNEY THOMAS DALE & JESSICA KASABIAN	S1	2023	KW
418F-523	31215	FISHER SARAH & SYLVESTER ALISON A	S1	2023	KW
355B-30	7985	FORMBY EUGENIE LEE & BRADLEY SCOTT	S1	2023	KW
406-12	12837	FORT JOHN H III & DOCHERTY BETTINA L	S1	2023	KW
393-32	11617	FOWLER PATRICIA A	S4	2023	JK
445C-171	17154	FRAZIER RICHARD & EDYTHE C	SC	2023	KW
471A-8C	20589	FREYERMUTH HARMON	S4	2023	JK
417A-73	14093	FUTCH RONALD JR & KATHARINA MARIE	S1	2023	KW
375G-228	29727	GADD RUSSELL G & CLARE A	S1	2023	KW
417D-30	14196	GARDNER GARY C & CYNTHIA S &	S4	2023	KW
S114-59	26937	GAUER ANGELA	SC	2024	KW
445D-9	30653	GOBER HARRISON ALLEN	S1	2023	KW
R251-10	25105	GOMEZ JENNIFER & YANEZ CESAR DANIEL	S1	2023	KW
416A-66	13878	GRANT JONATHAN FORD & SHAUNA	S1	2023	KW
418F-555	31216	GREEN CAMILLE BERTHA	S1	2023	KW
445D-39	30683	GRIER CONNIE LATREACE	S5	2023	JK
G24-29	22353	GROZA JASON	S1	2023	KW
435A-39	16080	HALDENWANG RAYMOND JAMES & WYNDIE J	S5	2023	KW
R243-36	24258	HANTON JOSEPH L & CHRISTINE M	S4	2023	KW
R260-60	25958	HART CLIFFORD L & MAXINE I	SC	2023	KW
364-50	8322	HATTER BRETT MATHEW	S5	2023	KW
415A-67	27715	HAYDEN DAVID & BESSETTE MEREDITH	S5	2023	KW
436B-5	16475	HENDERSON SUSAN B	SC	2023	KW
377-40	10508	HODGES BRENDA S & JASON L SR	S4	2023	KW

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>
460E/4	18549	HOHNER JAMES THOMAS	S1	2023	KW
R244-24	24328	HOLLAND MIKELL & MICHELLE P	S4	2023	KW
416A-59	13871	HOOTON CANDI MCDOWELL	S1	2023	CS
418F-76	14562	HOPKINS HARRY L	S4	2023	KW
R277-24	31327	HOPWOOD ALLEN T & KATINA H	S1	2023	KW
303A-179	3843	HUGHES DAVID T & VICKIE L VAIL	S3	2023	KW
324B-24	30206	HUNNICUT JONATHAN N & CARRIE J	S1	2023	KW
324A-109	5002	HUNT CHEYENNE E	S1	2023	KW
329C-112	5470	HUNT FLORIDA JR & VIVIAN	S5	2023	KW
445C-108	17091	JACKSON CRIG X JR & LASHANAE G	S1	2023	KW
397E/19	29948	JACKSON KYLE DAVID & LAUREN BECKER	S1	2023	KW
346A-3	6352	JANNERETH CHRISTOPHER A	S1	2023	KW
445D-45	31623	JOHNSON CHANTEL	S5	2024	JK
G21-24	22085	JONES DONNA MICHELLE & ERIC	S1	2023	KW
324B-15	30197	JONES SHAQUNDAL LATRISE	S1	2023	KW
464A-229	19175	JOSI DON A & JOSIE D	SC	2023	KW
G16-28	21860	KELLEY KEITH & LAURA	SC	2023	KW
417C-4A	14149	KRICK MATTHEW & SAMANTHA	S1	2024	KW
414A-96	31422	KUMAR FNU ARVIND & DAHIYA MEENA	S1	2023	KW
375P-23	27812	LAFLEUR KENNETH	S1	2023	KW
417B-4	14102	LANIER KAREN D & MOORE GARY M	S4	2023	KW
G11-108	30344	LEBLANC SHAWN D KELLY D	S1	2023	KW
376A-147	10160	LEE KRISTEN REBECCA AKA KRISTEN R	S1	2023	KW
466A-83	20235	LEWIS TERRI LYNN	S4	2023	KW
R263-261	29258	LOFTUS MARK & VICTORIA JOHNSON	SC	2023	KW
407B-22	12954	LORD SARA ANGELA & CHRIS	S1	2023	KW
R224-1	23573	LOWERY TOMMY KEITH	S1	2024	KW
418F-647	31231	LOWRY MADISON JO & GARRETT WESLEY	S1	2023	KW
R252-13	25215	LUCANIA ANTHONY	S4	2023	KW
R224-5	23577	LUPO MCKENZIE DAY	S1	2023	DW/KW
303A-161	3825	LUTZ CARL ERNEST	S4	2023	KW

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>
329C-68	5426	MACPHERSON LINDY KAROL RICH	S1	2023	KW
445D-63	31641	MALLORY TIMOTHY WAYNE & ABBIE ALAINE	S1	2023	KW
445D-71	31650	MARSH KEVIN MICHAEL & SAMANTHA	S1	2023	KW
375G-135	31686	MARTIN EDWARD R	S5	2023	KW
369A-4	8724	MCCLINTON BENJAMIN ROBERT & WALTON LEAH LOUISE	S1	2023	KW
436-67	16434	MCDOWEL JAMES SCOTT & COOPER RACHEL	S1	2023	KW
389C-11	11372	MCKENZIE SUSAN RENEE	SC	2023	KW
314-9A	4320	MEALOR DANIEL GIBSON & PATTY MORGAN	S4	2023	KW
418F-599	30575	MEDINA RAFAEL JR & ROSE	S1	2023	KW
375G-80	28985	MERCER DEREK R	S5	2023	KW
R277-8	31311	MIDGETT GARY E	S5	2023	KW
S113-11A	32168	MILLS CALUDE E & MARY C	SC	2023	KW
462A-46	18853	MOCK CHARLES J & DEBBY M	SC	2023	DW
361-6	8147	MONGIN WILLIAM G & LUCILLE S	SC	2023	KW
R277-5	31308	MORRIS ALFRED WILLIAM	S4	2023	DW
R260-86	25984	MOXLEY MADOLYN & STANFIELD PAMELA M	S4	2023	KW
427-43A	30618	MURRELL JESSICA AND JONATHON	S1	2023	JK
466A-104	20256	NALLE DONALD EDWARD & JENNIFER LYNN	S1	2023	KW
418E/10	14436	NANTZ HAYDEN COBB	S1	2023	KW
273C-44	1724	NEAL JOHN T & BRYN K	S1	2023	KW
R236-36	24046	NELMS LEVOY(DECEASED) & VONCILLE	S4	2023	KW
416A-101	13913	NGUYEN TAN C & TRAN T C	S1	2023	DG
R242-2	24187	NORMILE FRANCINE	S1	2023	KW
418F-478	30066	NUNEZ JONATHAN & SALDANA VILMA MARIA	S1	2023	KW
428C-149	15471	O KELLEY THERESA	S3	2023	KW
377A-27C	10664	PADILLA RAFAEL ANTHONY & INNOCENCIA RAMOS	S1	2023	KW
395C-25	12140	PAGE LINDA & ALLEN	S4	2023	KW
450D-54	17658	PARKER JERRY & BARBARA	S4	2023	KW

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>
418F-518	31090	PARKS AMIGAYE LOGUETTA	S1	2023	SB
450D-34A	17630	PESZYNSKI BRANDON M	S1	2023	KW
G27-7	22399	PETERMAN MATTHEW G & JENNIFER K	S1	2023	KW
405-21	12811	PINKNEY JOHN E	S4	2023	KW
340B-26	6042	POIRIER BRANDY & MATTHEW	S1	2023	KW
451B-65	17821	POWELL WENDY J	S4	2023	JK
354-57	7845	PURVIS SHIRLEY B	S4	2023	KW
S130-40	30012	RAMSEY MARY MCNAIR	S4	2023	KW
R249-6	24967	REDDIX ASHLEIGH RACQUEL	S1	2023	KW
S110A-73	31199	REGISTER WILLIAM BRANCH & SHARON LYNN	S1	2023	KW
445D-65	31643	RENOT CHRISTOPHER PHILLIP & REBECCA M FIGINI	S1	2023	KW
428C-202	15524	RICE LAURIE JEAN & ROBERT M	S1	2023	KW
396-11	12170	RICHARDSON MARTIN Y & ANGELA J	S1	2023	KW
229A-9	252	ROBERE BRIAN A	S1	2023	KW
R238-26	24082	ROBERTS JAMES I II	S1	2023	KW
436B-29	16499	ROBINSON DONALD AND AMBER	S5	2023	JK
229-24	242	RODEWOLT RHONDA	SC	2023	JK
418F-708	31390	ROGRIGUEZ SONIA & ROSADO LUCIANN	SC	2023	KW
414A-97	31423	ROSS TINA	SC	2023	JK
445C-112	17095	SALCIDO ROJAS SERGIO FRANCISO & VANIA CLARISSA SANCHEZ HERRERA	S1	2023	KW
302-40	3343	SANCHEZ MARVA AND ERNEST	SD	2023	JK
393C-4	11693	SCHLAIRET EDWARD A SR & FRANCES	S4	2023	DW
394B-58	11802	SCHOLL JOSHUA	S1	2024	KW
358-14A	27887	SCRUGGS JOSEPH	SC	2024	KW
378B-57	10878	SHERIDAN DEBRA	S4	2023	KW
418E/36	14466	SIMPSON CHRISTIE L	S1	2023	KW
351A-15A	30902	SLAVENS SHAUN TAYLOR & LISA NICOLE	S1	2023	KW
418F-52	14538	SMITH CHAD & NANCY	S1	2023	KW

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>
418F-641	31225	SMITH JOSEPH MARION & PATRICIA LYNN	SC	2023	KW
387-20	11199	SMITH ZACHARY T	S1	2023	KW
418F-76	31388	SOPER ROBERT T & NANETTE M	S1	2023	KW
325A-1	5036	SPIVEY DAVID E & MARY JANE	S4	2023	DW
296B-18	2595	STAPLES, SAVANNAH AND ANDREW JAMES	S1	2023	DG
394B-354	31517	STEPHENS CHRISTIAN & RODRIGUEZ	S1	2023	KW
302-70	3372	SUMNER RONALD ALAN & JACQUELINE LEIGH	S1	2023	KW
435F-6	16340	TAMARGO ARMANDO F III & CHRISTINE M	S5	2023	DW
294-7	2270	THIGPEN RODGER	SC	2023	KW
S110A-41	31192	THOMAS NICHOLAS D & ANJANETTE M	S1	2023	KW
418F-547	31370	TOPOLCEAN VADIM & SAMOHVALOVA ECATERINA	S1	2023	KW
R246-668	24565	TRABULSY RHIANNON THEA AND KETCHUM PHILLIP	S1	2023	JK
235B-8	532	TRAINOR GREGORY J & KIMBERLY	S4	2023	KW
447A-28	17463	TRUJILLO LUIS	S1	2023	KW
461-32	18656	TURNER SHIRLEY JEAN	S4	2023	KW
462D-15	19047	URBAN HAROLD RALEIGH	S4	2023	JK
418F-661	31245	VAN ES ANTHONY MARTIN & BETHANY ERIN	S1	2023	KW
418F-663	31247	WARE EMMANUEL & CYNTHIA	S1	2023	KW
394B-337	11912	WATKINS ALLISON LEIGH	S1	2023	KW
R247-412	24817	WATKINS JOSH MATTHEW & REBECCA	S1	2023	KW
397E/5	29927	WEBSTER TANNER KELIIMAIKAI & CALISTA TAYLOR	S1	2023	KW
348A-95	6911	WHITE JORDAN DAVID	S1	2023	KW
S110A-68	31194	WHITEHEAD JOSHUA S	S1	2023	KW
375G-134	31685	WHITFIELD MARIA	S1	2023	KW
374A-21	9454	WILLIAMS CAROL LEE & ROBINSON ALAN ARTHUR	S1	2023	KW
435H-3	29047	WILLIAMS KODY & COURTNEY	S1	2023	KW

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>
418F-543	31366	WILLIAMS MARK	S1	2023	KW
R238-10	24066	WILLIAMSON RONALD	SC	2023	KW
300A-28	2993	WITSMAN JOHN	S1	2023	DG
417A-35	14055	WOODS KEITH D & KATHRYN	S4	2023	KW
394B-84	11827	WOOLBERT ANDREW WAYNE & HEATHER	S1	2023	KW
445D-44	31622	WRIGHT GREGORY JAMAIN & KATHERINE	S5	2023	KW
296-26	2385	YEAGER KYLE & NANCY	S1	2023	KW
435C-37	16250	YOCCO MICHAEL J & SELENA J	SC	2023	KW
391E/21	27922	ZULIAN KAREN E	S1	2023	KW

# DENIALS FOR MARCH 2023 MEETING

<u>PIN</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>REASON</u>	<u>STAFF RECOMMENDATI ON</u>
376G-136	10467	JONES EARL AND JUDEE	S1	2023	JK	WAITING ON WIFE'S DL	
R207-87	22967	RIGBY ROBERT T & PRITCHETT SUSAN WALTON	SC	2023	KW	WAITING FOR HOMESTEAD REMOVAL LETTER FROM MONROE GA	
418D-26	14402	SADLER JEFFREY & ASHBAUGH MIRANDA	S1	2023	KW	FLORIDA D.L. FOR JEFFREY. SENT IN LETTER STATING THAT HE RENTS IN FLORIDA DURING THE WEEK DUE TO HIS JOB	?
375D-18	9776	NAVE ALLISON CAMPBELL AND STEPHEN ADAM	S1	2023	CS	WAITING ON SPOUSE LICENSE	DENY
279B-1	1968	MORRIS MICAH	S1	2024	KW	WAITING FOR UPDATED D.L.	DENY
348C-28	7017	DAVIS RYAN C	R1	2023	KW	ACTIVE MILITARY, CLAIMING INDIANA AS STATE OF RESIDENCE	DENY
245-12	660	BROWN ARIELL	S1	2023	KW	NO HOUSE OR MH ON THIS PROPERTY. NOT LIVING ON THIS PROPERTY	DENY
340B-25	6041	HOWELLS KYLE & AMBER CHARLES	S1	2023	KW	WAITING FOR UPDATED D.L.	

## Staff Report

March 6, 2023

- We are almost done with sales studies; we have a few more areas to complete
- Personnel: We have hired Robin Bell from Brantley County as our Personal Property Auditor. She is an Appraiser II
- Training: Erin, Aden, & I will be taking appraiser exams on March 23rd
- Small acres schedule is complete and Gregg has reviewed timber and is working on the large acre schedule. We are reviewing the new values from the schedule updates.