

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
March 04, 2024 - 4:00 PM
PROPOSED AGENDA

Effingham County Historic Courthouse

- I. Call to Order**
- II. Invocation**
- III. Staff Present**
- IV. Agenda Approval**
- V. Approval of Minutes**
 - [1.](#) February 5, 2024 Regular Session Minutes
- VI. Consent Agenda**
 - [1.](#) March 4, 2024, Errors and Releases
- VII. Old Business**
 - [1.](#) Gateway Behavioral Health Services Exempt Property Application
- VIII. New Business**
 - [1.](#) Cuva 30 Day Breach
 - [2.](#) Cuva Breach Without Penalty
 - [3.](#) Cuva Continuations
 - [4.](#) Cuva Denials
 - [5.](#) Cuva New Approvals
 - [6.](#) Cuva Subsequently Acquired
 - [7.](#) Cuva and Flpa 2024 Values
 - [8.](#) Cuva For Board Discussion
 - [9.](#) March 4, 2024, Appeal Waivers and Withdraws
 - [10.](#) March 4, 2024 Homestead Approvals
 - [11.](#) March 4, 2024 Homestead Denials
 - [12.](#) Homestead Exemption Active-Duty verification requirements
- IX. Staff Report**
 - [1.](#) Staff Report
- X. Adjournment**

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
February 05, 2024 4:00 PM
Minutes

I. Call to Order

The Meeting was Called to Order at 4:00pm.

II. Invocation

Chairman Mr. Larry Brad Green gave the Invocation.

III. Staff Present

Chief Appraiser Mr. Neal Groover, Senior Appraiser Mrs. Jennnifer Keyes, Mrs. Danielle Geidel, Ms. Christine Sarna, and Ms. Heather McKenzie are present.

PRESENT

- Chairman Larry Brad Green
- Vice-Chairman Gussie Nease
- Mrs. Janis Bevill
- Mr. Scott Morgan

ABSENT

- Mrs. Lisa Mock-Hurst

IV. Agenda Approval

The Agenda was approved, after a brief discussion regarding adding Parcel # 375A-27 to the Appeal Waivers and Withdrawals log for approval, as well as a Correction to the Digest for Parcel # 399-3D. Parcel # 476D-121 also provided the correct documentation to be approved for the Veterans Exemption.

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

Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

V. Approval of Minutes

1. January 8, 2024 Regular Session Minutes

After a brief discussion, the January 8, 2024, Regular Session Minutes were approved.

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

Voting Yea: Chairman Larry Brad Green

Voting Abstaining: Mr. Scott Morgan

VI. Consent Agenda

1. February 5, 2024 Corrections to the Digest

The February 5, 2024 Corrections to the Digest were discussed and approved by the Board, with the addition of a Correction for Parcel # 399-3D.

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.

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

VII. Old Business

1. Cuva Previously Tabled

Ms. Christine Sarna and Senior Appraiser Jennifer Keyes discussed the previously tabled CUVA application. After the thorough discussion, the application was denied due to lack of evidence of agricultural use.

Motion made by Mrs. Janis Bevill, Seconded by Vice-Chairman Gussie Nease.
Voting Yea: Chairman Larry Brad Green, Mr. Scott Morgan

VIII. New Business

1. Exempt Application for Gateway Behavioral Health Services, Parcel number R207-49A

The Exempt Property application for Gateway Behavioral Health Services was tabled until further information is received from the entity.

Motion made by Mr. Scott Morgan, Seconded by Vice-Chairman Gussie Nease.
Voting Yea: Chairman Larry Brad Green, Mrs. Janis Bevill

2. Business Personal Property Audit

Mrs. Danielle Geidel discussed the Business Personal Property Audits with the Board. After the discussion, the audits were approved.

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.
Voting Yea: Chairman Larry Brad Green, Vice-Chairman Gussie Nease

3. Cuva Breach 30 Day Notice

After a brief discussion, the 30-day Breach notices were approved.

Motion made by Mrs. Janis Bevill, Seconded by Chairman Larry Brad Green.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

4. Cuva Denials

The CUVA Denials were approved after a brief discussion.

Motion made by Mrs. Janis Bevill, Seconded by Vice-Chairman Gussie Nease.
Voting Yea: Chairman Larry Brad Green, Mr. Scott Morgan

5. Cuva New Approvals

The New CUVA Approvals were discussed and approved.

Motion made by Mrs. Janis Bevill, Seconded by Chairman Larry Brad Green.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

6. Cuva Breach Without Penalty

After a discussion with Ms. Christine Sarna, the CUVA Breaches Without Penalty were approved.

Motion made by Mrs. Janis Bevill, Seconded by Vice-Chairman Gussie Nease.
Voting Yea: Chairman Larry Brad Green, Mr. Scott Morgan

7. Flpa New Approvals

The New FLPA Approvals were approved.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill.
Voting Yea: Chairman Larry Brad Green, Mr. Scott Morgan

8. Cuva Breach Due to Age

The CUVA Breach Due to Age was approved, after a brief discussion.

Motion made by Mrs. Janis Bevill, Seconded by Chairman Larry Brad Green.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

9. Cuva Continuations/New Owners

The CUVA Continuations were approved.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill.
Voting Yea: Chairman Larry Brad Green, Mr. Scott Morgan

10. Cuva Policy Regarding Approvals Under 10 Acres

After a discussion with Chief Appraiser Mr. Neal Groover, the CUVA Policy regarding approvals under 10 acres was tabled a scheduled CUVA Workshop.

Motion made by Chairman Larry Brad Green, Seconded by Vice-Chairman Gussie Nease.
Voting Yea: Mrs. Janis Bevill, Mr. Scott Morgan

11. February 5, 2023 Appeal Waivers and Withdraws

The Appeal Waivers and Releases, the addition of an Appeal Waiver for Parcel # 375A-27 were approved after a brief discussion.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Janis Bevill.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

12. February 5, 2024 Homestead Approvals

The February 5, 2024, Homestead Approvals were approved, after discussing the addition of a Veterans Exemption for Parcel # 476D-121.

Motion made by Mrs. Janis Bevill, Seconded by Chairman Larry Brad Green.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

13. February 5, 2024 Homestead Denials

The February 5, 2024, Homestead Denials were approved after a brief discussion.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Janis Bevill.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

IX. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff report with the Board of Assessors.

X. Adjournment

Chairman Mr. Larry Brad Green adjourned the meeting at 4:54pm.

Motion made by Mrs. Janis Bevill, Seconded by Chairman Larry Brad Green.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

ERROR & RELEASE LIST - MARCH 2024 MEETING

NAME	DATE	PARCEL / REALKEY IF PP	ACO KEY	REASON	DIGEST YEAR	INITIALS	OLD VALUE	NEW VALUE
GOLDWIRE JOHN ALBERT & WILLIAMS EVA MAE	2/2/2024	422-28	16798	RELEASE BILL, WRONG NAME AND WRONG VIN#	2024	KW	3567	0
GOLDWIRE ROBERTA	2/2/2024	422-28	16801	CREATE NEW 2024 MH BILL WITH CORRECTED NAME & VIN#	2024	KW	0	3567
SYURGESS MONTY S	2/6/2024	5720	16804	SOLD G-3 MAY 2020 TO KEN WALSH MIDWAY GA SOLD MONARCH MARCH 2021 TO TYLER CAMPBELL	2021	ERL	19662	18259
SYURGESS MONTY S	2/6/2024	5720	16805	SOLD G-3 MAY 2020 TO KEN WALSH MIDWAY GA SOLD MONARCH MARCH 2021 TO TYLER CAMPBELL	2022	ERL	20924	18847
SYURGESS MONTY S	2/6/2024	5720	16806	SOLD G-3 MAY 2020 TO KEN WALSH MIDWAY GA SOLD MONARCH MARCH 2021 TO TYLER CAMPBELL	2023	ERL	31670	26529
KOCHER GARY C	2/6/2024	6779	16807	JUNKED HOWELL CRAFT AND THE SLEEK CRAFT(AVG) BOAT 5 YEARS AGO	2023	ERL	9840	4512
STEWART SHAUN C	2/9/2024	14922	16818	SOLD JET SKI IN 6-8-2021	2023	ERL	71112	57802
PERKINS CHARLES L	2/13/2024	3312	16832	MOVED TO SPRINGFIELD OHIO IN 2021	2023	ERL	12342	0
MCCULLOUGH TERRELL LEWIS	2/14/2024	398A-40	16837	RELEASE 2024 MH BILL, HS APPLIED	2024	KW	22205	0
HALL HERBERT & BETTY	2/14/2024	305A-32	16836	RELEASE 2024 MH BILL, HS APPLIED	2024	KW	34636	0
LOVE MY FLOORS	2/22/2024	15852	16861	BUSINESS LOCATED IN CHATHAM COUNTY	2023	DG	8500	0
FAUNCE W B SR & VIVIAN	2/22/2024	372-4	16862	ADD MH , CREATE 2024 MH BILL	2024	KW	0	16874
KEYSTONE HOMES	2/23/2024	394B-357	16863	HOUSE WAS NOT STARTED 1/27/23	2023	NG	378928	64583
HALL WOODROW E SR & BETTY A	2/23/2024	222-7	16864	RELEASE 2024 MH BILL, HS APPLIED	2024	KW	7703	0
BADGER CHARLES D	2/26/2024	424-46	16868	RELEASE 2024 MH BILL, HS APPLIED	2024	KW	51892	0
HABITAT FOR HUMANITY	2/27/2024	366B-23	16873	TRANSFERRED IN ERROR	2023	LAL	54348	0
BARTLEY RHONDA E	2/27/2024	366B-25	16874	TRANSFERRED IN ERROR	2023	LAL	0	16000
DEAN MARION EVERETTE III	2/29/2024	324A-102	16901	RELEASE MH BILL, HS APPLIED	2024	KW	77599	0
BRAVO JAIME & IMELDA	3/1/2024	416C-89	16905	ADD S5 EXEMPTION	2023	HM	286,226	286,226
STARLING CURTIS MALCOLM	2/5/2024	345-14	16160	RELEASE BILL OUT OF HOMEOWNERS NAME FOR 2023 SHOULD BE IN THE NAME OF JANIE DENISE BUCKNER	2023	KW	24,834	0
STARLING CURTIS MALCOLM	2/5/2024	345-14	16161	ADD MH TO DIGEST UNDER JANIE DENISE BUCKNER	2023	KW	0	24,834
OETGEN ERNEST	2/5/2024	399-3D	16802	CREATE 2024 MH BILL	2024	KW	0	20,014

EXEMPT PROPERTY APPLICATION
O.C.G.A. 48-5-41

COUNTY EFFINGHAM	MAP & PARCEL # R2070049A00	DIGEST YEAR 2023
TITLE HOLDER'S NAME GATEWAY BEHAVIORAL HEALTH SERVICES		
NAME ON DIGEST GATEWAY BEHAVIORAL HEALTH SERVICES		
PROPERTY ADDRESS 108 8TH STREET		
RINCON, GA		TELEPHONE NUMBER 912-554-8464
DATE ACQUIRED 01/23/2023	MARKET VALUE \$390,419	OWNERSHIP (LEASED, FEE SIMPLE, etc) OWNED

A. Mark (X) the appropriate descriptions of all improvements on/to the parcel of land: (The total number of buildings = _____)

- | | | |
|---|---|--|
| <input type="checkbox"/> Unimproved raw land | <input type="checkbox"/> Concession stand | <input type="checkbox"/> Shrine |
| <input checked="" type="checkbox"/> Gov't owned buildings | <input type="checkbox"/> Recreation Facilities | <input type="checkbox"/> Church administration buildings |
| <input type="checkbox"/> Non-profit public hospital | <input type="checkbox"/> Offices | <input type="checkbox"/> Perpetual care cemetery offices |
| <input type="checkbox"/> Public library | <input type="checkbox"/> Meeting halls | <input type="checkbox"/> Paved |
| <input type="checkbox"/> Public (owned) schools | <input type="checkbox"/> Club house | <input type="checkbox"/> Others: (specify) _____ |
| <input type="checkbox"/> Private school – open to public | <input type="checkbox"/> Dormitories | _____ |
| <input type="checkbox"/> Housing owned by fraternity chapters | <input type="checkbox"/> Classrooms | _____ |
| <input type="checkbox"/> Non-profit home for aged | <input type="checkbox"/> Parsonage (not rented) | |
| <input type="checkbox"/> Single family residence | <input type="checkbox"/> Church/Temple | |
| <input type="checkbox"/> Pollution control or energy saving (solar) equipment | | |
- D.N.R. No. _____ (include copy of certification.)

B. In the space next to the appropriate description of the use of the property for which the exemption is applied, indicate the proper percentage which each description represents to the total property. Ex. 10% Religious burial, 20% Religious worship, 5% Parking, 65% Undeveloped land.

- | | |
|---|---|
| <input type="checkbox"/> Undeveloped Land | <input type="checkbox"/> Place of Religious Worship |
| <input type="checkbox"/> Parking Lot | <input type="checkbox"/> Place of Religious Burial |
| <input type="checkbox"/> Present/Future Building Site | <input type="checkbox"/> Held for Investment |
| <input checked="" type="checkbox"/> 100% Gov't Owned | <input type="checkbox"/> Other (Specify) _____ |
| <input type="checkbox"/> Agricultural | _____ |
| <input type="checkbox"/> Used for Recreation | |

C. Mark (X) by one response to the right of each question below. (N/A is for those questions that do not apply.)

YES NO N/A

- 1) Are any of the improvements which have been designated in Section A or B of this form AT ANY TIME rented or leased, for which income or fees received for the use of any part of this property? (If yes, please identify and explain circumstances and terms on an attached sheet of paper)

YES NO N/A

- | | YES | NO | N/A |
|--|-------------|-------------|-------------|
| 2) Is the property open to the general public?(ex: if church is it open to the general public) | <u>X</u> | <u> </u> | <u> </u> |
| 3) Is the use of the property restricted, limited, subject to approval or reserved for the use by any person(s), group(s), or organization?(ex: if a church, can the members use the property or is it restricted) | <u>X</u> | <u> </u> | <u> </u> |
| 4) Does any person, group, or organization have priority of use of property which is open to the general public? If yes, please identify. | <u> </u> | <u> </u> | <u>X</u> |
| 5) Is the premises used for private, social, or fraternal meetings?(ex: it is rented out or used where the general public could not attend) | <u> </u> | <u>X</u> | <u> </u> |
| 6) Are the property uses controlled by any individual or organization other than owner of record?(ex: if owned by private individual, and used for religious purposes, does a board control or the private individual) | <u> </u> | <u>X</u> | <u> </u> |
| 7) Is the property owner exempt from Federal/State income tax? If yes, fill in the IRC Section No. _____ (example Section 501 (c) (3)) Governmental | <u>X</u> | <u> </u> | <u> </u> |
| 8) If the corporation entity holds IRC 501 (c) exemption, was it obtained prior to July 1, 1959? | <u> </u> | <u> </u> | <u> </u> |
| 9) Has the Federal or State Income tax exemption status ever been revoked or suspended? | <u> </u> | <u>X</u> | <u> </u> |
| 10) Is the property owner a political subdivision or instrumentality of the county, state, or federal gov't? | <u>X</u> | <u> </u> | <u> </u> |
| 11) Is the property within the territorial limits of the political subdivision? | <u>X</u> | <u> </u> | <u> </u> |
| 12) Is the property owned by private individuals? | <u> </u> | <u>X</u> | <u> </u> |
| 13) Is the property owned by private organizations or clubs? | <u> </u> | <u>X</u> | <u> </u> |
| 14) Is the property owner a non-profit corporation without stockholders? | <u> </u> | <u>X</u> | <u> </u> |
| 15) Does the owner, any stockholder, or officer receive any income or profit for services rendered from the use of the property? If yes, please explain. | <u>X</u> | <u> </u> | <u> </u> |
| Client's pay 5% of cost of services
State & Federal funds cover 95% cost of services | <u> </u> | <u>X</u> | <u> </u> |
| 16) Is any part of the property being leased from the applicant? If yes, please explain. | <u> </u> | <u> </u> | <u> </u> |

YES NO N/A

17) Is any incidental income received from non-rent use of the property? If so, please explain source and how the income is used.

Sec # 15

X — —

18) If services are rendered by the owner (hospital, charity, home for aged, etc...) are these services available to the public without regard to the ability to pay by the person requesting services? If no, please explain circumstances.

X — —

19) Is there any reversionary benefit to anyone upon the sale of property or change in the use of property? If so, please specify whom.

— X —

20) List sources of funds received along with an approximate percentage breakdown for each source. (example: contributions 50%, federal assistance 25% public or patients 20%, dues or membership fees 5%)

95% STATE FUNDING
5% PATIENT CO-PAYS

21) Explain briefly how these funds are used.

FUNDS ARE USED 100% TO SUPPORT PROVISION OF SERVICES TO
THE PUBLIC

22) If the property or part of the property is a vacant lot, do any activities occur on the premises? If so, please specify nature of activities and how often.

PARKING AREA IS USED AS SUCH
VACANT UNDEVELOPED LAND AREAS IS UDED FOR ACTIVITES
FOR CONSUMERS IN THE COURSE OF PROVISION OF SERVICES

I hereby certify the information attached and contained herein to be true and correct to the best of my knowledge and belief.


(Signature)

DAVID O. CREWS
(Print Name)

01/22/2024

(Date)

912-554-8464

(Telephone Number)

(L) available 24/7 | Call 1-800-715-4225 for services and immediate crisis help.

ioral Health Services

Gateway Behavioral Health Service

Community Service Board

Serves: Bryan, Camden, Chatham, Effingham Glynn, Liberty, Long, and McIntosh



600 Coastal Village Drive
Brunswick, GA 31520
United States



February 5, 2024

To Whom It May Concern,

Gateway Community Service Board (CSB), dba, Gateway Behavioral Health Services, is a public agency created by state law. See O.C.G.A. § 37-2-6(a). It is a public corporation and instrumentality of the state, in the way that public authorities are established by Georgia law. Gateway CSB is the community safety net provider of behavioral health and developmental disability services for an eight county area in the coastal region of Georgia. It is one of 26 community service boards serving all of Georgia's 159 counties.

Gateway's Chief Executive Officer is appointed by the Commissioner of the Georgia Department of Behavioral Health and Developmental Disabilities.

Gateway CSB is specifically authorized by law to "administer grants, gifts, contracts, monies, and donations for purposes pertaining to the delivery of disability services." O.C.G.A § 37-2-6.1(b)(8). It exists "for nonprofit and public purposes, exclusively for public benefit and its property is public property."

Gateway is not required to pay any state or local ad valorem, sale, use, or income taxes. O.C.G.A. § 37-2-6.1(d). As a governmental entity it is not a licensed business.

Please let me know if I may provide further information or explanation.

Sincerely,

A handwritten signature in blue ink that reads "David O. Crews".

David O. Crews
Chief Financial Officer
912-554-8464 Direct

From: [Chris Rouse](#)
To: [Jennifer Keyes](#)
Cc: [Neal Groover](#)
Subject: RE: Exempt Propriety application
Date: Tuesday, February 20, 2024 3:59:05 PM

Jennifer,

Of course, O.C.G.A. §48-5-41 (Property exempt from taxation) exempts “all public property.”

The property owner here is a Community Service Board, created pursuant to O.C.G.A. §37-2-1 *et seq.* O.C.G.A. §37-2-6 (Community service boards) declares in part that “[s]uch boards shall be considered public agencies” and each is “a public corporation and an instrumentality of the state.” A number of Georgia cases have looked at these boards in the context of sovereign immunity issues, and declared them state agencies or otherwise part of the “state.” Similar rulings have been made in connection with hospital authorities and public corporations.

In short, the Community Service Board is exempt from tax.

Hope this helps,

-Chris

Christopher L. Rouse
Rouse + Copeland LLC
602 Montgomery Street
Savannah, GA 31401
(912) 807-5000
(912) 335-3440 (fax)
chris.rouse@roco.pro
<https://roco.pro>

From: Jennifer Keyes <JKeyes@EffinghamCounty.org>
Sent: Friday, February 16, 2024 8:13 AM
To: Chris Rouse <chris.rouse@roco.pro>
Cc: Neal Groover <NGroover@EffinghamCounty.org>
Subject: Exempt Propriety application

Chris,

We have a property owner that is requesting an exemption on a parcel that is used for behavioral health services to the public. They are stating they are a governmental agency. I have attached the letter they submitted. Our board is questioning their qualifications. If you could take a look at the letter submitted and let me know if this would be sufficient

documentation to qualify for the requested exemption or do they need to submit the application under another category.

Thank you,

Jennifer Keyes
Senior Real Property Appraiser IV
Effingham County Tax Assessors Office
901 North Pine Street Suite 106
Springfield GA 31329
912-754-2125
912-754-9506 (fax)
jkeyes@effinghamcounty.org

BREACH- 30 DAY NOTICE- MARCH 4TH, 2024 BOA MEETING								
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>REALKEY</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2019	CUVA	G28-3	1376	F2S LANDHOLDINGS LLC	119.00 CUVA 121.00 TOTAL	40% OPEN 60% TIMBER	DID NOT CONTINUE COVENANT UPON TRANSFER OF OWNERSHIP. X2 HOMESITE	BREACH
2022	CUVA	252-25B	31259	MORRIS JOHN WARREN	16.08 CUVA 17.08 TOTAL	100% TIMBER	DID NOT CONTINUE COVENANT UPON TRANSFER OF OWNERSHIP	BREACH
2019	CUVA	426-27	15171	PARKER JEREMY LUKE	9.00 CUVA 10.00 TOTAL	100% TIMBER	DID NOT CONTINUE COVENANT UPON ACREAGE CHANGE	BREACH

BREACH WITHOUT PENALTY MARCH 4TH, 2024 BOA MEETING								
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>REALKEY</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2019	CUVA	407B-15	12948	GORDON MELVIN AND BILLIE	8.05 CUVA 10.05 TOTAL	50% TIMBER 50% OPEN	MELVIN S GORDON DECEASED	BREACH WITHOUT PENALTY
2018	CUVA	367-23	8604	SHEAROUSE ELIZABETH B	26.10 CUVA 27.10 TOTAL	50% TIMBER 50% OPEN	ELIZABETH B SHEAROUSE DECEASED	BREACH WITHOUT PENALTY
2018	CUVA	367-46	8629	SHEAROUSE ELIZABETH B	17.30 CUVA 17.30 TOTAL	17% OPEN 83% TIMBER	ELIZABETH B SHEAROUSE DECEASED	BREACH WITHOUT PENALTY
2018	CUVA	367-50	8633	SHEAROUSE ELIZABETH B	5.39 CUVA 5.39 TOTAL	100% TIMBER	ELIZABETH B SHEAROUSE DECEASED	BREACH WITHOUT PENALTY

CONTINUATIONS/NEW OWNERS- MARCH 4TH, 2024 BOA MEETING								
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>REALKEY</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2018	CUVA	346-10	6336	AREFORD MECHELLE AND FRANK ALBERT JR	13.64 CUVA 14.64 TOTAL	4% OPEN 96% TIMBER	X1 HOMESITE	APPROVE
2023	CUVA	375-33	9640	KESSLER EUGENIA DESHANNON	11.80 CUVA 11.80 TOTAL	25% OPEN 75% TIMBER		APPROVE
2019	CUVA	422-9	14821	JELICO FRANCIS E JR	16.50 CUVA 19.50 TOTAL	100% TIMBER	X3 HOMESITE	APPROVE
2018	CUVA	291-23	2221	ARNSDORFF ANDREW BRUCE	13.41 CUVA 13.41 TOTAL	32% OPEN 68% TOTAL		APPROVE
2022	CUVA	333-4	5791	ROLLINS CORNELIA ESTATE	32.50 CUVA 32.50 TOTAL	100% TIMBER		APPROVE
2022	CUVA	334-9	5801	ROLLINS CORNELIA ESTATE	302.00 CUVA 302.00 TOTAL	100% TIMBER		APPROVE
2015	CUVA	342-29TPO	28426	LANCASTER RICHARD	6.08 CUVA 6.08	100% OPEN		APPROVE

<u>CONTINUATIONS/NEW OWNERS- MARCH 4TH, 2024 BOA MEETING</u>								
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>REALKEY</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2021	CUVA	336-16A	32189	STONE CAROL L AND COLBY THOMAS	63.45 CUVA 63.45 TOTAL	100% TIMBER		APPROVE

CUVA DENIALS- MARCH 4TH, 2024 BOA MEETING								
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>REALKEY</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2024	FLPA	244-1CUV FKA 245-21	670	DOC AND HENRY BLACKBURN PLACE LLC	172.52 FLPA 172.52 TOTAL	42% OPEN 58% TIMBER	REQUIRE ADDITIONAL SIGNATURES ON APPLICATION	DENY
2017	CUVA	406-43C	27653	GRAHAM TRAVIS H	90.75 CUVA 90.75 TOTAL	29% OPEN 71% TIMBER	APPLICATION UNNECESSARY- PROPERTY UNDER 2017 CUVA.	DENY

CUVA NEW APPROVALS- MARCH 4TH, 2024 BOA MEETING								
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>REALKEY</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2024	CUVA	225-1	199	WILKINS HENRY J FAMILY TRUST	261.27 CUVA 261.27 TOTAL	100% TIMBER		APPROVE
2024	CUVA	270-14	1285	SMITH JEFF ANDREW	44.22 CUVA 45.22 TOTAL	7% OPEN 93% TIMBER	X1 HOMESITE	APPROVE
2024	CUVA	411-52	13377	PEVEY VIRGINIA J	13.88 CUVA 15.88 TOTAL	49% OPEN 51% TIMBER	X2 HOMESITE	APPROVE
2024	CUVA	425-2	15101	ZOLLER HERBERT R	22.66 CUVA 32.05 TOTAL	21% OPEN 79% TIMBER	X2 HOMESITE	APPROVE
2024	CUVA	287-17	2099	HELMKEN RONALD V	29.84 CUVA 30.84 TOTAL	7% OPEN 93% TIMBER	X1 HOMESITE	APPROVE

CUVA NEW APPROVALS- MARCH 4TH, 2024 BOA MEETING								
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>REALKEY</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2024	CUVA	364-12	8284	HUTTO SHIRLINE	15.25 CUVA 15.25 TOTAL	100% TIMBER		APPROVE
2024	CUVA	286-13	2054	MORGAN WILLIE GEORGE	21.52 CUVA 21.52 TOTAL	70% OPEN 30% TIMBER	OWNER HAS STATED THEY ARE GROWING COTTON. SEE PHOTOS, MAP AND APPLICATION	APPROVE
2024	CUVA	352-50	7438	PETH LIDA	36.40 CUVA 40.40 TOTAL	78% OPEN 22% TIMBER	OWNER IS RAISING COWS, SHEEP, GOATS, POULTRY, RABBITS. SEE RECIEPTS, MAP AND PHOTOS. X4 HOMESITE.	APPROVE
2024	CUVA	247-6	716	COLLINS ROSCOE AND CAROLYN Y	212.99 CUVA 212.99 TOTAL	100% TIMBER		APPROVE

CUVA NEW APPROVALS- MARCH 4TH, 2024 BOA MEETING								
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>REALKEY</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2024	CUVA	250-23	819	COLLINS ROSCOE	475.54 CUVA 476.54 TOTAL	3% OPEN 97% TIMBER	X1 HOMESITE	APPROVE
2024	CUVA	406-16	12843	ZEIGLER CRAIG C	10.00 CUVA 11.00 TOTAL	7% OPEN 93% TIMBER	X1 HOMESITE	APPROVE
2024	CUVA	430-35B	31457	PEPE BRIAN MICHAEL AND BRIDGET	13.00 CUVA 15.00 TOTAL	69% OPEN 31% TIMBER	OWNER IS RAISING CHICKENS, GOATS, PIGS AND DUCKS (STATED 7.5 AC FOR PASTURE). STATED 5.5 ACRES DEDICATED TO PLANTED TREES (LOLLABOLLY, LIVE OAK). PLEASE SEE RECIEPTS, MAP, EMAIL, AND APPLICATION. X2 HOMESITE	APPROVE

CUVA NEW APPROVALS- MARCH 4TH, 2024 BOA MEETING								
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>REALKEY</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2024	CUVA	430-35C	31458	PEPE BRIDGET LORRAINE AND BRIAN MICHAEL	15.03 CUVA 15.03 TOTAL	75% OPEN 25% TIMBER	OWNER IS RAISING CHICKENS, GOATS, PIGS AND DUCKS (STATED 9.5 AC FOR PASTURE). STATED 5.5 ACRES DEDICATED TO PLANTED TREES (LOLLABOLLY, LIVE OAK). PLEASE SEE RECIEPTS, MAP, EMAIL, AND APPLICATION	APPROVE

SUBSEQUENTLY ACQUIRED APPROVAL- MARCH 4TH, 2024 BOA MEETING								
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>REALKEY</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2019	CUVA	408-48CUV	32970	WEBB JASON A AND TIFFANY S	12.81 CUVA 12.81 TOTAL	100% TIMBER	OWNER HAS SUBSEQUENTLY ACQUIRED 12.81 ACRES CONTIGUOUS TO PARCEL 408-48- WILL GAIN BENEFIT OF 2019 CUVA UNTIL EXPIRATION	APPROVE

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

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Rule 560-11-6-.09 Table of Conservation Use Land Values

Rule 560-11-6-.09 Table of Conservation Use Land Values

- (1) For the purpose of prescribing the 2024 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 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504, A1 1,844, A2 1,743, A3 1,616, A4 1,481, A5 1,334, A6 1,193, A7 1,061, A8 931, A9 796;
 - (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 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689, A1 2,020, A2 1,801, A3 1,602, A4 1,415, A5 1,266, A6 1,133, A7 1,014, A8 920, A9 828;
 - (c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489, A1 1,537, A2 1,398, A3 1,251, A4 1,108, A5 966, A6 871, A7 715, A8 597, A9 504;
 - (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 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364, A1 1,259, A2 1,128, A3 1,034, A4 923, A5 810, A6 672, A7 582, A8 451, A9 323;
 - (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 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334, A1 933, A2 811, A3 754, A4 689, A5 614, A6 522, A7 428, A8 337, A9 245;

**RULES
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DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

- (f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299, A1 1,058, A2 929, A3 851, A4 781, A5 689, A6 573, A7 466, A8 357, A9 250;
- (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 894, W2 813, W3 740, W4 664, W5 586, W6 511, W7 436, W8 357, W9 281, A1 1,230, A2 1,115, A3 991, A4 862, A5 738, A6 619, A7 477, A8 361, A9 243;
- (h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 972, W2 880, W3 788, W4 699, W5 607, W6 519, W7 427, W8 337, W9 273, A1 1,245, A2 1,176, A3 1,061, A4 946, A5 831, A6 717, A7 553, A8 449, A9 330;
- (i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 984, W2 887, W3 804, W4 715, W5 621, W6 535, W7 443, W8 354, W9 273, A1 1,152, A2 1,110, A3 997, A4 887, A5 776, A6 664, A7 553, A8 440, A9 330.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

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Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

- (1) For the purpose of prescribing the 2024 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) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504;
 - (b) FLPAVA #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 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689;
 - (c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489;
 - (d) FLPAVA #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 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364;
 - (e) FLPAVA #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 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334;
 - (f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299;

**RULES
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**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

- (g) FLPAVA #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 894, W2 813, W3 740, W4 664, W5 586, W6 511, W7 436, W8 357, W9 281;
- (h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 972, W2 880, W3 788, W4 699, W5 607, W6 519, W7 427, W8 337, W9 273;
- (i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 984, W2 887, W3 804, W4 715, W5 621, W6 535, W7 443, W8 354, W9 273.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-269.

FOR BOARD DISCUSSION- MARCH 4TH, 2024 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>
2020	CUVA	314-12	MEALOR DANIEL GIBSON JR AND CRYSTAL GRINER	6.16 CUVA 6.16 TOTAL	100% TIMBER	OWNER WOULD LIKE TO PLACE RESIDENCE ON 6.16 ACRES FOR FAMILY MEMBER. OWNERS OWN CONTIGUOUS 25.00 ACRES WITH SAME TIMBER USAGE UNDER A SEPARATE 2016 COVENANT. THEY DO NOT HAVE PROOF OF AGRICULTURAL USAGE.	DISCUSS



APPEAL WAIVERS AND WITHDRAWALS LOG - MARCH 2024

Appeal #	NAME LAST , FIRST	Parcel OR Realkey	Initials	Original Value	New Value	correction yes or no	Waivered or Withdrawn	CUVA Exemption
2026198	KESSLER JOAN	425-21	HM	219,160	219,160	N		
2026599	FILIPOWSKI MARY AND TIMOTHY	443-10	KG	72,340	72,340	N		
2026074	HARRIS YOURLINDA	S110A-38	HM	205,956	205,956	N		
2026249	ESKANDAR NIZAR	354-18	HM	125,993	125,993	N		
2026250	ESKANDAR NIZAR	354-19	HM	105,522	105,522	N		
2026251	ESKANDAR NIZAR	354-20	HM	102,981	102,981	N		
2026511	SAV 21 LLC	465D-9B	HM	150,000	150,000	N		
2026015	GLEVUM LLC	R247-254	HM	223,445	223,445	N		
2026014	GLEVUM LLC	465H-89D	HM	131,858	131,858	N		
2026013	GLEVUM LLC	465H-35B	HM	139,536	139,536	N		
2026012	GLEVUM LLC	465H-12B	HM	144,391	144,391	N		
2026011	GLEVUM LLC	465H-102B	HM	176,188	176,188	N		
2026010	GLEVUM LLC	R210-15A	HM	22,400	22,400	N		
2026009	DOUBLE GLOUCESTER	R209-47	HM	130,628	130,628	N		
2026008	DOUBLE GLOUCESTER	S107-50	HM	60,554	60,554	N		
2026007	DOUBLE GLOUCESTER	S107-49	HM	49,587	49,587	N		
2026006	DOUBLE GLOUCESTER	S107-21	HM	88,181	88,181	N		
2026419	MCFARLANE DEBRA	317A-26	KG	69,770	26,925	Y		
2026421	MCFARLANE DEBRA	317A-31	KG	84,441	31,115	Y		
2026420	MCFARLANE DEBRA	317A-33	KG	71,901	37,821	Y		
2026608	ALC-RLC FAMILY LP	R209-5	HM	670,655	508,178	Y		
2026357	ROBERTS JESSE AND REBECCA	G5-24	HM	80,051	80,051	N		
2026087	GOODMAN ROBERT	296A-72	HM	34,188	34,188	N		
2026352	GOLDWIRE CHERYL & FRANKLIN	G18-75	HM	39,513	39,513	N		
2026359	GOLDWIRE CHERYL & FRANKLIN	G18-48	HM	64,152	64,152	N		

Appeal #	NAME LAST , FIRST	Parcel OR Realkey	Initials	Original Value	New Value	correction yes or no	Waivered or Withdrawn	CUVA Exemption
2026355	GOLDWIRE CHERYL & FRANKLIN	G18-35	HM	6,000	6,000	N		
2026353	GOLDWIRE CHERYL & HAYES MIMI	G5-27	HM	25,000	25,000	N		
2026621	RUMMEL SAMUEL & DIANE	445C-151	HM	499,216	499,216	N		
2026737	SAVANNAH TRADE CENTER IND II LLC	466D-8	HM	94,250,000	94,250,000	N		
2026568	LYNES DANIEL & CYNTHIA	296B-17	HM	351,698	351,698	N		
2026569	LYNES DANIEL & CYNTHIA	296B-5	HM	285,848	285,848	N		
2026865	CHATHAM WATER UTILITY	369A-1B	KG	8,105	2,000	Y	Waivered	
2026866	CHATHAM WATER UTILITY	418D-1C	KG	5,000	2,000	Y	Waivered	
2026872	CHATHAM WATER UTILITY	436B-56A	KG	2,622	2,200	Y	Waivered	
2026873	CHATHAM WATER UTILITY	451B-1A	KG	3,231	2,200	Y	Waivered	
2026874	CHATHAM WATER UTILITY	375A-1A	KG	2,656	2,200	Y	Waivered	
2026875	CHATHAM WATER UTILITY	466A-193A	KG	4,028	2,000	Y	Waivered	
2026876	CHATHAM WATER UTILITY	476B-1A	KG	5,956	2,200	Y	Waivered	
2026877	CHATHAM WATER UTILITY	297A-1A	KG	2,652	2,200	Y	Waivered	
2026878	CHATHAM WATER UTILITY	377A-1A01	KG	2,622	2,200	Y	Waivered	
2026879	CHATHAM WATER UTILITY	391B-1A	KG	6,699	2,200	Y	Waivered	
2026880	CHATHAM WATER UTILITY	411C-1B	KG	3,080	2,200	Y	Waivered	
2026881	CHATHAM WATER UTILITY	412B-1A	KG	3,080	2,200	Y	Waivered	
2026882	CHATHAM WATER UTILITY	417A-1B	KG	2,293	2,200	Y	Waivered	
2026883	CHATHAM WATER UTILITY	418D-1B	KG	5,000	2,000	Y	Waivered	

2024 HOMESTEAD APPROVAL LOG

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
APPROVALS FOR MARCH 2024						
S114-62	26940	WELCH MARK THOMAS AND DESIREE	SC	2024	CS	
369H-21	29132	BRIGGS DUSTIN MICHAEL	S5	2024	ERL	
R246-613	24514	DROSTE LAUREN LEIGH	S1	2024	KG	
R256-18	25614	GULLEDGE DILLION E	S1	2024	SB	
G24-88	29811	HERNDON SEAN AND LAURIE	S1	2024	JK	
R207-36	22914	DICKEY JAMES DAVID	S1	2024	KW	
465C-45	19529	VEZEVICIUS MICHAEL & TAMMY	S1	2024	KW	
324-37	4909	EADDY DAVID LAWRENCE & CELINA	SC	2024	KW	
R247-464	24868	SAVAGE BROWN CYNTHIA R & LEWIS A	SC	2024	KW	
327A-4	5142	BLONDELL ALVIN JAMES	SC	2024	KW	
249A-2	792	STEVENS CHARLES & BRENDA	S4	2024	KW	
460D-6B	18530	HUFFMAN JAMES B III & REBECCA J	S4	2024	KW	
422-42D	31540	BAZEMORE KIMBERLY TUCKER & TRAVIS	S1	2024	KW	QPUBLIC
369B-32	8900	STUCKEY RONALD	S1	2024	KW	QPUBLIC
273C-159	1836	FLEISCHMAN JANE	S1	2024	KW	QPUBLIC
375G-150	31702	MOORE DAPHNE LASHAWN & ANTHONY W SR	S5	2024	KW	
466A-151	20303	THOMAS SUSAN	SC	2024	NG	
R246-670	24567	BRINKMAN JOSEPH NORBERT	SC	2024	KW	
374D-6	9575	JAUDON EDWARD CAUSEY JR & KIMBERLY MARIE BRYAN	SC	2024	DG	
418F	28790	SMITH ZILPHA P	S4	2024	KG	

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
436A-20	16461	WEESE JOSEPH W & SHELIA	S5	2024	KW	
303A188	3852	ARMSTRONG BEVERLY R AND CHARLES T	S5	2024	ERL	
460E\44	18589	MCCLELLAN JOSPEH E & ALEXA K	S1	2024	KW	
G11-50	21559	WILSON DOLPHUS MARTIN JR	SC	2025	KW	QPUBLIC
418F-563	31145	BRUNSON DEVOIN	S5	2024	NG	
303A-191	3855	HOLT JOHN R & KATONYA N	S1	2024	KW	
418F-546	31369	BROWNE WAZIR & AVON	SC	2024	KW	
375G-38	9963	LEWIS JOHN AND KAREN M	SC	2025	CS	BIRTHDAY IS 1/30/1959
388C-27	11293	SCARBROUGH BETTY	S4	2024	HM	
416D-44	31768	VIGAFRIA ANITA & WILLIAMS ALEXANDER	S1	2024	HM	
R209-30	23083	GUERRERO RODRIGO	S1	2024	HM	
G11-29	21538	JOHNSON TIFFANY A & RICHARD L	S5	2024	DW	
445D-36	30680	WORLEY JASON WILLIAM	S1	2024	DW	
409A31	13240	GLADIN REBECCA	S4	2024	HM	
445D-79	31658	SHIELDS ORIA	S1	2024	KW	
416D-41	31765	RODRIGUEZ ARTURO & NORMA	S1	2024	KW	
347A-111	6613	MAST EDWARD E JR & BARBARA E	S4	2024	KW	
445C-80	17063	BELL MAURICE THOMAS	SC	2024	KW	
349C-2	7150	WHITLOCK CHARLES B & HAYES STACEY D	S5	2024	KW	
272C-3	1554	GOUGER CHRISTOPHER TROY & JACQUELINE MICHELLE	S1	2024	KW	
R246-592	24493	MCNEAR AURELIA RENA	S1	2024	KW	
452A-44	18048	BOWLES EVA CURRY	S4	2024	KW	
476A-18	20840	COWART JAMES R & LEESA F	S3	2024	KW	

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
323B-17	4778	OWEN KERRY W	S1	2024	KW	
398A-40	12459	MCCOLLOUGH TERRELL L	S1	2024	KW	
460-37	18393	PARRISH EDWARD H	SC	2024	KW	
305A-32	28166	BURNS ANGELA H	S1	2024	KW	
416D-8	31731	PATEL SARJU I & HIRALBEN SARJU & PUSHPABEN R(MIL) DOES NOT LIVE THERE)	S1	2024	KW	
418G-5	14694	HUMPHRIES THERESA A	S4	2024	KW	
235A-5C	414	ROSS LINDA HELMLY	S1	2024	SB	
416D-42	31766	NEWTON PAMELA L & JAMES C	S1	2024	KW	
394B-59	31522	MCBRIDE NICOLAS H & HAWKINS KRISTIN N	S1	2024	KW	
26558	S105-6	COCHRAN ABIGAIL & CHRISSY	S1	2024	KW	QPUBLIC
245-11B-1	28731	SCHAFFER JOHN & MARY KAY	SC	2024	DG	
R2090065	23120	CARBONEY JAVAN AND GRINER MADELINE CASEY	S1	2024	EH	
R250-5	25079	DELBOSCO RICHARD	S4	2024	DW	
418-19	14314	HELMEY ARTHUR L JR & SUSAN D	S4	2024	KW	
R247-460	24864	HARRISON MARK E & DEBORAH LYNN	SC	2024	KW	
445D-72	31651	LUCIEN RUBIN	S1	2024	KW	
462A-194	18999	ODOM RANDY & KIMBERLY S	SC	2024	KW	
416D-2	31725	CARTER BRIAN LAMONT & HARRESHEA DAVIS	S1	2024	KW	
418F-39	14525	SZCZERBOWSKI RITA	SC	2024	KW	
332-2	5775	GNANN JANET THOMPSON	SC	2024	KW	QPUBLIC
371A-60	9286	MILLER DEBORA & LEO	SC	2024	KW	QPUBLIC
329C-129	5487	HENDRICK HERBERT L & CONNIE W	S4	2024	KW	QPUBLIC

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
R225-57A	23671	LAFAVOR MARJORIE JOYCE & JERRY III	S4	2024	KW	QPUBLIC
394B-53	11797	WILLIAMS MIA L & MICHAEL H	S5	2024	KW	QPUBLIC
416A-147	30150	SMITH TIFFANY IRENE & ALEXANDER	S5	2024	KW	QPUBLIC
446B-23	17327	MCCANE JAMES T & KING TOVE L	S1	2024	KW	QPUBLIC
271D-10	1416	ROSENQUIST BRANDON J & BRITTNEY L	S1	2024	KW	QPUBLIC
351A-7A	30894	RICHARDSON ETHAN & EMILY D	S1	2024	KW	QPUBLIC
R211-3A	23222	EVERETT THEA KRISTIN & JOSHUA DAIN	S1	2024	KW	QPUBLIC
R274-43	17493	MCDOWELL JAKE & COURTNEY	S1	2024	KW	QPUBLIC
466A-238	20392	WEBB RANDY ALLEN	S1	2024	KW	QPUBLIC
416C-34	28497	RAGHAVAN AMREESH	S1	2024	KW	QPUBLIC
R239-171	24130	STONER JEREMY SCOTT & KELLY MARIE	S1	2024	KW	QPUBLIC
445C-16	16999	LEAHY MELISSA & CHRISTOPHER MICHAEL	S1	2024	KW	QPUBLIC
348A-5	6821	NASH THOMAS & DELGADO NASH MYRA	S1	2024	KW	QPUBLIC
416D-45	31769	THORNTON TAFFY PEGORARO	S1	2024	KW	QPUBLIC
369F-16	9126	SHELVIN KENNY & SNEAD COURTNEY	S1	2024	KW	QPUBLIC
388D-1	31934	JONES ASHLEY & ALEXANDER	S1	2024	KW	QPUBLIC
445C-104	17087	VASICA TIMOTHY & SHERRY	S1	2024	KW	QPUBLIC
273C-152	1829	PARKS DAVID & KELSEY	S1	2024	KW	QPUBLIC
418E/26	14453	JORDAN MISTY M & KRISTOPHER MICHAEL	S1	2024	KW	QPUBLIC
447A-18	17443	DOWNS ROBERT P & ELIZABETH E	S1	2024	KW	QPUBLIC
416C-92	27523	ALEXANDER MICHAEL L	S1	2024	KW	QPUBLIC
445D-149	32150	CHO ARA	S1	2025	KW	QPUBLIC
436D-22	28268	TCHEISHVILI VALERI & BOGELMAN SOFIA	S1	2024	KW	QPUBLIC
369A-34	8754	FURLOUGH CARMELLO & MILKO SKYLYNN	S1	2024	KW	QPUBLIC

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R250-8	25082	KESSLER ANNA S	S1	2024	KW	QPUBLIC
435H-29	29074	CLAYTON NICKI LLOYD	S1	2024	KW	QPUBLIC
R260-91	25989	KELPIEN BRADLEY D & KIMBERLY	S1	2024	KW	QPUBLIC
376D-142	10404	KENT ANNETTE	S4	2024	DG	
350A-19	7238	WINKLES PAUL B	S1	2024	KW	QPUBLIC
369A-16	8736	ZABE JENNIFER L & MICHAEL J	S1	2024	KW	QPUBLIC
446B-39	17343	SILLIMAN NICOLE & JOSEPH PAUL	S1	2024	KW	QPUBLIC
436C-12	16562	GREAUX STEPHEN PIERRE JR & PEKAR CARRIE	S1	2024	KW	QPUBLIC
G11-37	21546	GODWIN MARION FRANKLIN III & ERIN COWARD	S1	2024	KW	QPUBLIC
435A-52	16093	PASILAS DONNY & ROSE	S1	2024	KW	QPUBLIC
391B-21	11498	BURNS WILLIAM JOSEPH IV & LOVELIGHT	S1	2024	KW	QPUBLIC
R260-55	25953	LLOYD DEVON	S1	2024	KW	QPUBLIC
G21-96	22157	GRANT BRIAN STEPHEN	S1	2024	KW	QPUBLIC
340B-14	6030	MANN NATHAN W & MARISA J	S1	2024	KW	QPUBLIC
272-35A	1475	YOUNG TRAVIS W JR & KALIE B	S1	2024	KW	QPUBLIC
366C-7A	8575	NEWMAN EMILIE JEAN	S1	2024	KW	QPUBLIC
445C-158	17141	FAULK DON LATHAM & JESSICA LYNN	S1	2024	KW	QPUBLIC
394B-356	31519	BANKS CALANDRA NATASHA	S1	2024	KW	QPUBLIC
298-19	2778	WINDSOR PHILIP	S1	2024	KW	QPUBLIC
375G-5	9930	KANEHL STORMIE ELIZABETH & CASEY	S1	2024	KW	QPUBLIC
327A-78	5216	LE HOAN & KIEUCHAU	S1	2024	KW	QPUBLIC
366D-4	29023	COTTENGIM CODY	S1	2024	KW	QPUBLIC

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R274-41	17489	PARKS SHANNON SINGLETARY & JOSHUA	S1	2024	KW	QPUBLIC
389D-38	32065	PUSHA LATECIA	S1	2024	KW	QPUBLIC
375G-43	9968	STRAMPEL JEANNINE	S1	2024	KW	QPUBLIC
R213-22	23346	MENDENHALL MICHAEL & TAMMY	SC	2024	HM	
460E/69	18614	CUDIHY KYLE	S1	2024	HM	
R246-525	24425	OUTLAND ROBERT H JR & DEBORAH ANN	SC	2024	KW	
476D-128	30958	REYNOLDS ANDRENE A & RUDOLPH S	S1	2024	KW	
375G-233	29732	WARNER KAYLAN KERSEY	S1	2024	KW	QPUBLIC
407D-9	12974	OROURKE CAITLIN A & JOHNATHAN M	S1	2024	KW	QPUBLIC
375G-145	31697	PFEIFFENBERGER JUSTIN & JANA	S1	2024	KW	QPUBLIC
369F-37	9147	WEBSTER SUSAN A	S1	2024	KW	QPUBLIC
447A-8	17423	MCPHERSON REGINALD	S3	2024	KW	
450D-29B	17622	TITSHAW TIMOTHY W	S3	2024	KW	
451E/52	17967	DIAZ ANGELA A & KEVIN M	S5	2024	KW	
G10-23	21126	HARE MATHEW L & MICHELLE A	S1	2024	KW	
222-7	164	HALL WOODROW E SR & BETTY A	SC	2024	KW	
389D-18	32045	DRESCHER ANDREA MARIE & JESSE DAVIS	S1	2024	KW	
459B-4	18293	MOORE LESLIE D SR & MARGARET	S4	2024	KW	
476D-95	30924	STRICKLAND DEVIN DWAYNE & APRIL LYN	S1	2024	KW	QPUBLIC
R227-131	23812	MULLINS DEREK	S1	2024	KW	QPUBLIC
464A-235	19181	MULLINS JONATHAN D	S1	2024	KW	QPUBLIC
327A-85A	30221	HAGAINS ISRAEL Z & SABRINA M	S1	2024	KW	QPUBLIC
428C-358	29324	NELSON ALEXIS & EXLEY MYRON	S1	2024	KW	QPUBLIC

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395A-102	12063	MALIN AUDRIAN MARIE & KYLE ROBERT & HODGES CARLTON HATCHER	S1	2024	KW	QPUBLIC
424-46	15036	BADGER CHARLES D	S1	2024	KW	
348C-26	7015	PHILIPP BRENDA T	S4	2024	KW	
R208-11	30609	MCWILLIAMS WALLACE F & DAWN N	S4	2024	DW	
428C-173	15495	ALICEA GRACIA EDDIE WILLIAM & BURGOS ALVARADO AIXA LIZ	S1	2024	KW	
347A-1	6506	DEEN CHRISTEL RANFT	S1	2024	KW	
R213-22	23346	MENDENHALL MICHAEL & TAMMY	S4	2024	KW	
445C-162	17145	GUZMAN ERNESTO G SR & MARION C	S1	2024	KW	
329C-81	5439	OLIVER HAROLD JR & JUDY	S1	2024	KW	
416A-121	29655	SHEARS RANDY & VERONICA LATRICE	S1	2024	KW	
R256-31	25627	BEALE DAUNDRA J	S3	2024	KW	
S116-13	26982	IDELIZ ALICEA OLGA & VALENCIA RENE B	S1	2024	KW	QPUBLIC
389D-40	32067	RUFFO BRYANT JAMES & KATLIN SOSEBEE	S1	2024	KW	
418F-274	29176	WILLIAMS BROOKLYN MAY	S1	2024	KW	
G14-33C	21729	LAWSON ARTHUR & DELORES	S4	2024	HM	
R275-5	20727	FARRELL MICHAEL & LORI LEE	SC	2024	HM	
354A-7	7853	KNIGHT LACINDRA KAY & JOHN J	SC	2024	KW	
416A-255	13950	COX KENYON D & KELLY R	S1	2024	KW	
G21-172	22233	MORGAN SHERRY & DANTE	S1	2024	KW	
451B-68	17824	WALKER FRANCES LEE	S4	2024	KW	
388C-10	11276	GERRALD C MICHAEL & FINLEY GERRALD VIKKI	S4	2024	KW	
R210-45	23180	MCCURDY MICHAEL DANE	S1	2024	KW	QPUBLIC

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375G-12	9937	TAYLOR MICHAEL K	S1	2024	KW	QPUBLIC
416A-167	29672	MELEGARI ADAM LEE & ERICA NICOLE	S1	2024	KW	QPUBLIC
324A-102	4995	DEAN ALLISON HARPER & MARION EVERETTE III	S1	2024	KW	QPUBLIC
347A-24	6532	LOVEN DILLON & LILA	S1	2024	KW	QPUBLIC
476D-135	30965	LEE SHELDON KEITH & WHEELER LEE AVERIL LOY	S1	2024	KW	QPUBLIC
G11-51	21560	KLASSEN CORY & ASIA	S1	2024	KW	QPUBLIC
R263-266	29263	WARRICKS JASON L & LAUREN GREEN	S1	2024	KW	QPUBLIC
344D-10	32499	CLEMENTS JAMES R & THERESA L	SC	2024	KW	QPUBLIC
264A-32	1133	KNIGHT NATHANIEL B	S1	2024	KW	QPUBLIC
416A-117	13929	SMITH CARLA MICHAEL FLEMING	S1	2024	KW	QPUBLIC
428C-68	15390	SCHEPMAN SKYLER CLOUD	S1	2024	KW	QPUBLIC
416A-85	13897	BURKE BRIAN	S1	2024	KW	QPUBLIC
436B-19	16489	BELSMAN BECKY J	S5	2024	KW	QPUBLIC
418F-649	31233	CLAY MATTHEW J & AMY	S5	2024	KW	QPUBLIC
416C-89	27520	BRAVO JAIME & IMELDA	S5	2023	HM	
445C-120	17103	DELP JARVIS LANCE & CARLY SUE	S1	2024	KW	QPUBLIC
428C-3	15325	EDWARDS LISA MONIQUE & WANTUE LOTTIE	S1	2024	KW	QPUBLIC
445D-123	32124	FITZGIBBONS KYEONG O & CRAIG E	SC	2024	KW	QPUBLIC
R247--256	24661	SKIPP DAWN CHRISTINE & STEVEN PAUL	S4	2024	KW	QPUBLIC
324B-2	29294	WRIGHT SARA	S5	2024	KW	QPUBLIC

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466A-54	20206	THOMPSON JEFFREY MORGAN	SC	2024	KW	
409A-14	13223	WEDDLE JULIE G	SC	2024	KW	
S130-2	27299	PATEL DARSHAN V	S1	2024	KW	
324-59	4933	MOSER MELINDA V	S3	2024	KW	
S118-1A	27068	LANDING CHRISTOPHER L	S1	2024	KW	
297-59E	30500	BANISTER ANNA LEE	S1	2024	EH	

2024 HOMESTEAD DENIAL LOG

<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 RECOMMENDATION</u>	<u>BOARD DECISION</u>
DENIALS FOR MARCH 2024 MEETING								
476D-94	30923	MITCHELL MISHA	S1	2024	KW	DELIVERED TO OFFICE FROM TAX COMM. NO SIGNATURE, NO D.L., NO SUPPORTING INFO AT ALL	DENY	
R260-54	25952	REYES HERNAN & MARIA	S1	2024	HM	NEED HUSBANDS D.L.	INCOME	
252-31	880	HARVEY ASHLI	S1	2024	DW/KW	WAITING TO GET TITLE CHANGED ON MH		
R258-9A	28197	WHITEHEAD DWAIN & NATISHA	S5	2024	HM	OWNERS HAVE HS IN CHATHAM	DENY	
416C-52	29390	ROBERTSON RICHARD JAMES & STACY	S1	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	
391B-56	11533	MILLER ALIYAH MARIE & WAGNER TRISTAN	S1	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	
445C-214	17197	DOWTIN RYAN KEITH JR & MARANDA L	S1	2024	KW	HOME STATE OF RECORD SHOWS SOUTH CAROLINA	DENY	
411D-17	13457	ARTHURS MATTHEW JAMES & SARAH	S1	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	
348C-17	7006	HOLLEY TARA & PERCLE BRANDON	S1	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	
398D-5	12498	JONES CHARMAINE	S4	2024	KW	INCOME EXCEEDS REQUIRED AMOUNT, ALREADY HAS SC	DENY	
376D-64	10326	NEASE BRITTANY & FRANCE CAMERON	S1	2024	KW	DID NOT SIGN APPLICATION	DENY	
348A-45	6861	ROY NATHAN	S1	2024	KW	DUPLICATE APPLICATION	DENY	
302C-20	3667	LITTLEFIELD LUKE & HANNAH	S1	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	

<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 RECOMMENDATION</u>	<u>BOARD DECISION</u>
344D-13	32502	LOPEZ QUINONES ANAIS AMARIS & VALENTIN CARMELO COSTCAMPS	S1	2024	KW	HOME STATE OF RECORD SHOWS TEXAS	DENY	
476D-116	30946	MISSENHEIM JASON ANDREW & SHAUNI KAY	S1	2024	KW	HOME STATE OF RECORD SHOWS FLORIDA	DENY	
270-20	1293	JOHNSON TIMOHTY M	S4	2024	KW	INCOME EXCEEDS REQUIRED AMOUNT, ALREADY HAS SC	DENY	
S130-47	30019	ROBY SHERI A & DAVID R & MILLS DONALD & KATHLEEN	S1	2024	KW	NEED INFO ON MILLS	DENY	
430-35	15770	HANKS JUSTIN CLAY	S1	2024	KW	NAME ON MH DOES NOT MATCH NAME ON PROPERTY	DENY	
445D-52	31630	HULSEY TAYLOR DAVID & SARAH EMILY	S1	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	
418F-410	30265	BRIN MATTHEW J & PALON AMANDA	S1	2024	KW	D.L. DO NOT MATCH ADDRESS, NAME DOES NOT MATCH DEED AND HOME STATE ON RECORD SHOWS NORTH CAROLINA	DENY	
428C-3	15325	EDWARDS LISA MONIQUE & WANTUE LOTTIE	S1	2024	KW	NEED INFO ON CO-OWNER	DENY	
416D-78	31802	SIGNAL SARAH	S1	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	
236-5D	29292	MCINTOSH RICHARD J & DEBORAH S & TOWNSEND JENNIFER	SC	2024	KW	NAMES DIFFERENT ON MH AND ADDRESS DIFFERENT ON D.L.	DENY	

Homestead Exemption Policies & Procedures 2021

The Official Code of Georgia 48-5-40 for Homestead Exemptions.

Homestead Exemption Procedures coincide with the Homestead Exemption Policies and shall be considered jointly.

1. Applicant(s) must claim the state of Georgia as their permanent residence and must permanently reside on the property they are applying for Homestead Exemption on as of January 1.
 - a. Staff must verify date of residency via the certified deed from the Clerk of Superior Courts office to determine qualifying tax year.
 - b. Applicant(s) shall be defined as in O.C.G.A 45-5-40
 - c. Resident(s) shall be defined as in O.C.G.A 40-5-1
2. Applicant(s) name(s) must match on all necessary documents to verify proof of permanent residency.
 - a. Staff must verify name(s) via the deed, driver's licenses', mobile home title, tax return, and official Department of Veterans Affairs form accordingly. Staff must make copies of any of the above documentation for record keeping as necessary.
 - b. If the Applicant(s) name does not match, the Applicant(s) must provide additional proof of documentation showing the correlation – e.g. marriage certificate and/or divorce decree, etc.
 - c. If Applicant(s) is active-duty military a copy of their Leave and Earning Statement (LES) will be used to verify residency.
3. Applicant(s) applying for Homestead Exemption must show permanent proof of residency via driver's license. The address on the driver's license must reflect the address of the property they are applying for Homestead Exemption on. Additional documentation may be requested if the driver's license address is a PO Box to verify permanent residency.
 - a. Staff must make a copy of the above documents accordingly and attach the documents to the Homestead Exemption application.
4. The Applicant(s) applying for Homestead Exemption must provide a copy of their spouses driver's license and/or immediate family group as defined in O.C.G.A. 45-5-40(1) (G) and must show proof of residency via driver's license to verify Homestead Exemption is not being obtained elsewhere.
 - a. Staff must make a copy of the above documents accordingly and attach the documents to the Homestead Exemption application.
 - b. If the spouse's driver's license reflects a different County or state, Applicant(s) must provide a letter from that County's Tax Assessors office stating that a Homestead Exemption is not being obtained there.
5. If the Applicant(s) / family unit are found to be receiving double Homestead Exemptions either within the County or outside the County, the Tax Assessors office reserves the right to fine the Applicant(s) two times the savings per year dating back no more than three years that the double exemption was given.

6. If the deed for the property the Applicant(s) is applying for Homestead Exemption on contains more than one owner that is not an immediate family group as defined in O.C.G.A. 45-5-40(1) (G), the Board of Tax Assessors shall grant approval of Homestead Exemption to the Applicant(s) so long as the Applicant(s) can prove the property being applied for is their permanent place of residence.
 - a. Staff must make a copy of all driver's licenses for record keeping.
7. Applicant(s) ages 62 to 64 years of age applying for the S3 Exemption, and Applicant(s) age 65 and older applying for the S4 Exemption must provide proof of income for the entire household.
 - a. Staff must verify income via tax return, or other government form(s) for all persons living in the household.
8. Applicants applying for the S5 Veteran Exemption must be rated at 100% or paid at 100%.
 - a. Staff must verify the percentage and effective date via the official Department of Veterans Affairs letter and make a copy for record keeping.
9. Applicant(s) applying for a surviving spouse Exemption must be an un-remarried surviving spouse of a service member, fire fighter, or police officer killed in the line of duty.
 - a. Staff must verify this by obtaining a copy of the death certificate and attaching it to the Homestead Exemption application for record keeping.
10. If an applicant(s) is applying for a Homestead Exemption with a Prebill mobile home, the name(s) on the title of the mobile home and the name(s) on the land of the property must match.
 - a. The staff must verify the name(s) via the deed, driver's license, and the mobile home title. If the title of the mobile home is not clear in the Tax Assessor's system, the staff shall contact the Tax Commissioner's office for verification.
11. The Applicant(s) must fill out all lines of the Homestead Exemption application to the best of their ability and sign the Homestead Exemption application.
 - a. The Tax Assessors office may ask the questions and fill the form in for the applicant.
 - b. In signing the application, the Applicant(s) are confirming that they do not obtain Homestead Exemption on any other property either within Effingham County, any other County, or in any other State.
12. If the Applicant(s) requests verification of Homestead Exemption before values have been approved, and assessment notices are sent out, they must submit a records request.
 - a. Staff will comply, as long as the Homestead Exemption application has been approved by the Board of Tax Assessors, by submitting a copy of the approved Homestead Exemption application within 3 business days.
- 13. Applicant(s) applying for Homestead Exemption and is a member of the U.S. armed forces must be a Georgia resident as of January 1 of the year the homestead is requested.**
 - a. The Tax Assessors office shall verify residency by asking for the applicant(s) Leave and Earning Statement (LES).**

Approved by the Board of Tax Assessors: February 1, 2021

Revised and Approved by the Board of Tax Assessors: _____

Staff Report

March 4, 2024

- Training: Leigh & Christine took Rural land. Erin, Aden, Jamie, Kaitland, & Heather are taking Cost in April. I, Mr. Brad & Scott have class in April.
- BOE hearings case are almost complete just one week left in March.
- We are going through Rural land sales and subdivision sales to get ready for sales studies. We hope to start at the end of March on sales studies.
- We have Caveat sometime in May.