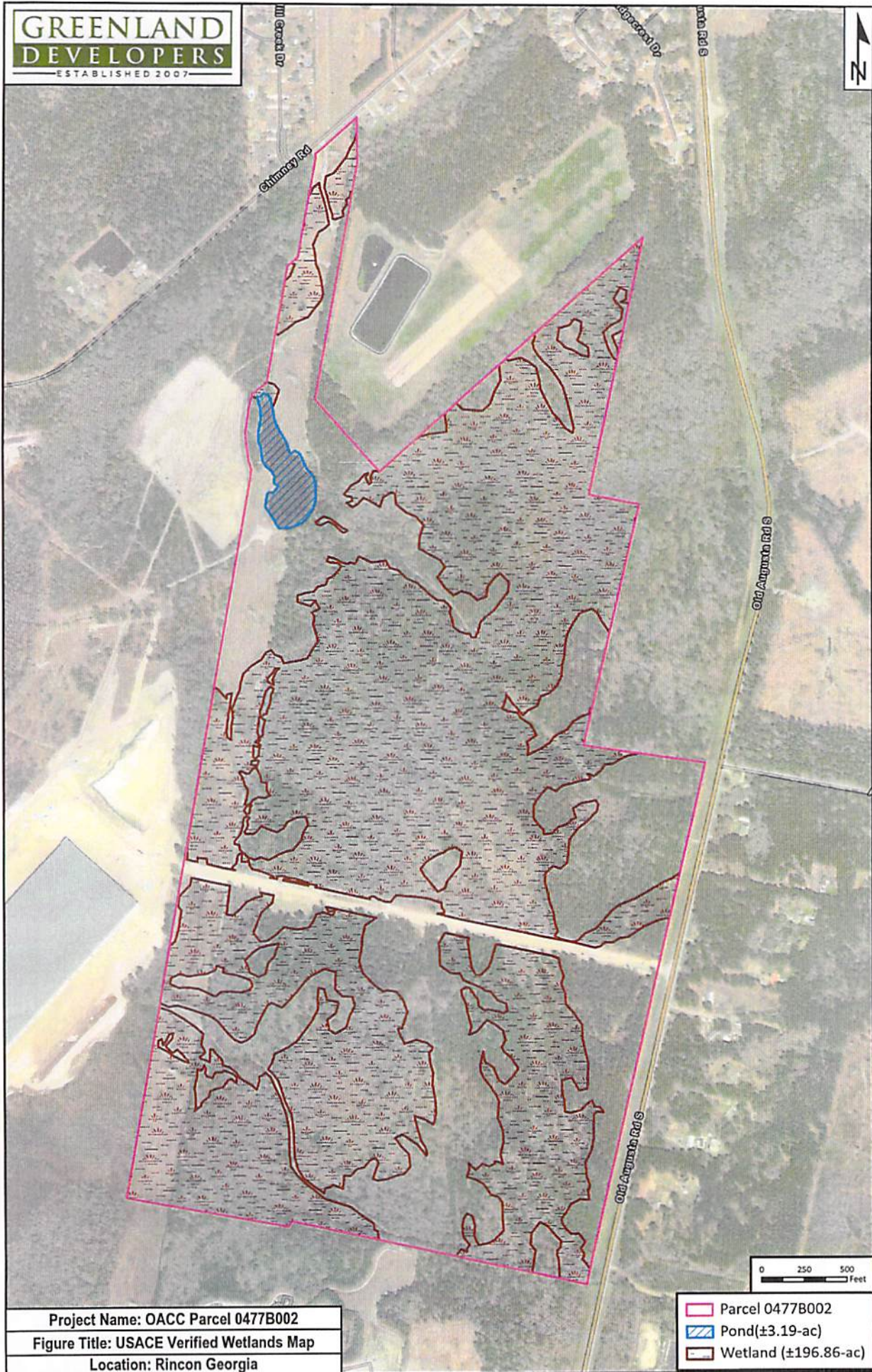


EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
January 08, 2024 – 4:00 PM
PROPOSED AGENDA

Effingham County Historic Courthouse

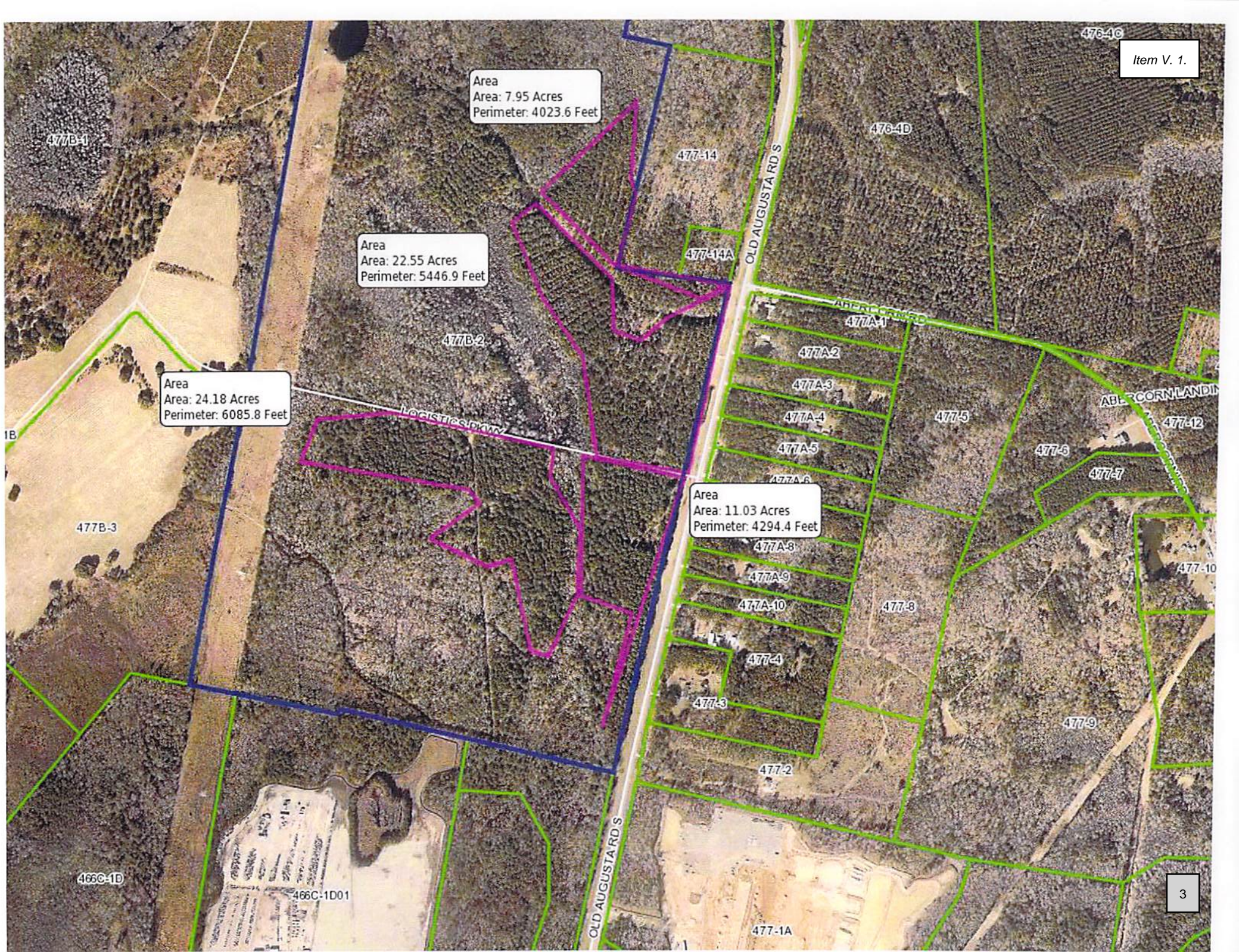
- I. Call to Order**
- II. Invocation**
- III. Staff Present**
- IV. Agenda Approval**
- V. Appearances**
 - [1.](#) G & G Land Holdings LLC
- VI. Elections**
 - 1. Vote for Chairman of the Board of Assessors
 - 2. Vote for the Vice-Chairman of the Board of Assessors
 - 3. Vote for the Secretary of the Board of Assessors
- VII. Approval of Minutes**
 - [1.](#) December 5, 2023 Regular Session Minutes
- VIII. Consent Agenda**
 - [1.](#) January 2024 Errors and Releases
- IX. New Business**
 - [1.](#) January Personal Property Audits
 - [2.](#) Cuva Breach Without Penalty
 - [3.](#) Cuva Continuations
 - [4.](#) Cuva Denials
 - [5.](#) Cuva Final Breach- 45 Day Notices
 - [6.](#) Cuva New Approvals
 - [7.](#) Cuva Breach Due to Age
 - [8.](#) Exempt Property Application for Blue Sky Acres Inc 285-5
 - [9.](#) January 8, 2024, Homestead Approvals
 - [10.](#) January 8, 2024, Homestead Denials
 - 11. January 8, 2024, Appeal Waivers and Withdraws
 - [12.](#) 30 Day Assessment Notice listing
- X. Staff Report**
 - [1.](#) Staff Report
- XI. Adjournment**

**GREENLAND
DEVELOPERS**
ESTABLISHED 2007



Project Name: OACC Parcel 0477B002
Figure Title: USACE Verified Wetlands Map
Location: Rincon Georgia

- Parcel 0477B002
- Pond(±3.19-ac)
- Wetland (±196.86-ac)





63.71 DC

EFFINGHAM COUNTY BOARD OF ASSESSORS
901 N PINE ST # 106
SPRINGFIELD GA 31329-4521

PT-306 (revised Jan

Item V. 1.



*****AUTO**5-DIGIT 31312
13619817 9997-RNA 19431 1 1 2

G AND G LAND HOLDINGS LLC AND KIL
LAND COMPANY LLC AND P51 PROPE
AND YELLOW PINE PROPERTIES LLC
PO BOX 1628
SPRINGFIELD GA 31329-1628



Official Tax Matter - 2023 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date: 12-Jun-23

Last date to file a written appeal: 27-Jul-23

***** This is not a tax bill - Do not send payment *****

County property records are available online at: qpublic.net/ga/effingham/

9997/RNA 5/9/19 K

The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in **BOX 'B'** of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <https://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at 901 N. Pine St. Suite 106 Springfield, GA 31329 and which may be contacted by telephone at: (912) 754-2125. Your staff contacts are Neal Groover and Jennifer Keyes.

Additional information on the appeal process may be obtained at <https://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
31044	0477B002	311.04	01		NO-S0
Property Description	311.041 AC PAR B (OUT 477-15) PLT 29/14				
Property Address	0 LOGISTICS PKWY				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% Appraised Value	0	16,203,709	11,977,065	0	
40% Assessed Value	0	6,481,484	4,790,826	0	

REASONS FOR ASSESSMENT NOTICE

C2 Parcel acreage changed.

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable Value	Millage	Estimated Tax
COUNTY M&O	0	0	4,790,826	0.006939	33,243.54
SCHOOL M&O	0	0	4,790,826	0.015810	75,742.96
INDUSTRIAL AUTHORITY	0	0	4,790,826	0.002000	9,581.65
HOSPITAL AUTHORITY	0	0	4,790,826	0.001580	7,569.51
FIRE FEE VACANT LAND	0	0	4,790,826	0.000000	31.10
FIXED ASSESSMENT	0	0	4,790,826	0.000000	0.00
PUBLIC WORKS ROADS	0	0	4,790,826	0.001250	5,988.53
RECREATION	0	0	4,790,826	0.000650	3,114.04
PARKS	0	0	4,790,826	0.000100	479.08

Total Estimated Tax 135,750.41

GENERAL INFORMATION: 2023

HOMESTEAD EXEMPTIONS (CONTINUED)

The County Board of Tax Assessors, appointed by the county governing authority in all counties except one, is responsible for determining what property is taxable and seeing that properties are appraised and assessed fairly and equally so that each taxpayer pays as nearly as possible only such taxpayer's proportionate share of tax. The Board notifies taxpayers of their real property assessments annually and when changes are made to the value of personal property; they approve all exemption applications; and they receive, review, and process appeals filed by taxpayers.

HOMESTEAD EXEMPTIONS

- Homestead can be filed year round. The applicant must have owned and lived on the property as of January 1 and the application must be filed by April 1 to receive an exemption for the current year.
- Applicant must not claim homestead on more than one property (in or out of county or state)
- Applicant must permanently live in the home application is being applied for
- Applicant must own the land and dwellings they are claiming homestead on

WHAT TO BRING FOR HOMESTEAD

- A valid driver's license matching the address of property being applied for of *ALL* persons listed on the deed & their spouse to show permanent proof of residency as of January 1**
- Age 62 or older & 65 or older exemption: The applicant MUST be age 62 or 65 or older as of January 1.
- A tax return for ALL persons living in the house hold when applying for the ages 62-64 (S3) exemption and the ages 65 and older (S4) Homestead exemption (see types and income requirements on cont.)
- The official Department of Veterans Affairs form showing the applicant is 100% disabled Military Veteran or is paid at the 100% rate through the VA, with the date it took effect for the (S5) Veteran Exemption
- If property has a mobile home applicant must show proof of ownership for the mobile home title and the nd — * the names must match.*

ASSESSMENT A INFORMATION

ASSESSMENT APPEALS

The Board of Tax Assessors is required to issue a notice of assessment for taxable tangible real and personal property. Upon receipt of this notice, the property owner desiring to appeal the assessment may do so within 45 days. The appeal may be based on taxability, value, uniformity, and/or the denial of an exemption. The written appeal is filed initially with the Board of Tax Assessors. The state of Georgia provides a uniform appeal form for use by property owners. In that initial written dispute, the property owner must declare their chosen method of appeal.

The three methods of appeal include:

Board of Equalization: The appeal is filed by the property owner and reviewed by the Board of Assessors. The Board of Assessors may change the assessment and send a new notice. The property owner may appeal the amended notice within 30 days. The appeal of the amended notice or any initial appeal which is not amended by the Board of Assessors is automatically forwarded to the Board of Equalization. The **County Board of Equalization**, appointed by the Grand Jury, is the body charged by law with hearing and adjudicating administrative appeals to property assessments made by the board of tax assessors. A hearing is scheduled and conducted and the Board of Equalization renders its decision. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made. Upon attending a BOE hearing the taxpayer is entitled to a 3 year freeze on their property valuation set at the hearing. This freeze will be for the tax year the appeal is filed and for consecutive years after.

Item V. 1.

*\$109,986 Tax Exemption
These values come from the Georgia Department of Revenue and change annually

ASSESSMENT APPEALS (CONTINUED)

Hearing Officer: The taxpayer may appeal to a Hearing Officer, who is a certified appraiser, when the issue of the appeal is the value or uniformity of assessment of non-homestead real property with a value greater than \$500,000. or certain wireless property with an aggregate value greater than \$500,000 as shown on the annual notice of current assessment. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

Arbitration: An Arbitration appeal is filed with the Board of Assessors. The taxpayer must submit a certified appraisal of the subject property which the Board of Assessors may accept or reject. If the taxpayers appraisal is rejected, the Board of Assessors must certify the appeal to the Appeal Administrator of Superior Court for arbitration. The arbitrator will issue a decision at the conclusion of the hearing. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

PREFERENTIAL and SPECIALIZED

ASSESSMENT PROGRAMS

The Agricultural Preferential Assessment program is available for certain property owners of agricultural property. The property is assessed at 30% of fair market value rather than 40% of fair market. The property owner must enter a 10-year covenant with the Board of Assessors and penalties may apply if the covenant is breached.

The Conservation Use Assessment (CUVA) program provides for an assessment based on a statutory 'use-value' as opposed to an assessment based on 'fair market value.' Qualified properties include certain agricultural land, timber land, environmentally sensitive property, or residential transitional property. The property owner must enter a 10-year covenant with the Board of Assessors and penalties may apply if the covenant is breached.

PREFERENTIAL and SPECIALIZED ASSESSMENT PROGRAMS (CONTINUED)

Forest Land Conservation Use Assessment (FLPA) provides for an ad valorem tax exemption for property primarily used for the production of trees, timber, or wood fiber products. The property may have secondary uses such as the promotion, preservation, or management of wildlife habitat; carbon sequestration; mitigation and conservation banking; or the production and maintenance of ecosystem products. This 10-year covenant agreement between the taxpayer and local Board of Assessors is limited to forest land tracts consisting of more than 200 acres. Penalties may apply if the covenant is breached.

Rehabilitated and Landmark Historic Assessment includes property that qualify for listing on the Georgia or National Register of Historic Places. This preferential assessment extends to the building and no more than two acres. Property under this special program must be certified by the Department of Natural Resources as rehabilitated historic property or landmark historic property. The exemption equals the difference between current fair market value and the higher of the acquisition cost or assessment of fair market value at the time the original 10-year covenant was entered.

Brownfield Property Assessment includes property which qualifies for participation in the State's Hazardous Site Reuse and Redevelopment Program and which has been designated as such by the Environmental Protection Division of the Department of Natural Resources. This program effectively freezes the taxable assessment for ten years as an incentive for developers to clean up contaminated property and return it to the tax rolls. It allows eligible owners to recoup the certain costs associated with the cleanup.

EFFINGHAM COUNTY BOARD OF TAX ASSESSORS

Mailing address: 901 N. Pine St. Suite 106
Springfield, GA 31329

Phone: 912-754-2125 Fax: 912-754-9506
E-Mail: taxassessor@effinghamcounty.org

Office Hours: Monday—Friday
8:30 AM—5:00 PM

Closed on Government Holidays

BOARD OF TAX ASSESSORS

Larry (Brad) Green, Chairman

Gussie Nease, Vice Chairman

Janis Beville

Lisa Mock Hurst

Scott Morgan

CHIEF APPRAISER

Neal Groover

(ngroover@effinghamcounty.org)

Tax Assessors website:

<https://www.effinghamcounty.org/471/Tax-Assessor>

For in-depth property information, to file for Homestead exemption, or to file an appeal during appeal time please visit:

qpublic.net/ga/effingham/



APPEAL OF ASSESSMENT FOR DIGEST YEAR : 2023

Appeal No: 2026037

Name G and G Land Holdings and Kildare Land Company LLC
 Address and P51 Properties, LLC and Yellow Pine Properties, LLC
 Address P. O. Box 1628
 City Springfield, State GA Zip 31329

Home Phone
 Work Phone 912.656.5174
 Email Address crystal@georgiaexportscompany.com

Property / Appeal Type (Check One)

☒ Real ☐ Personal ☐ Motor Vehicle ☐ Manufactured Home

Property ID Number 0477B002

Account Number 31044

Property Description 311.041 AC PAR B (OUT 477-15)PLT 29/14

Specify Grounds for Appeal:

Check all that apply

Value ☒
 Uniformity ☐
 Taxability ☐
 Exemption Denied ☐
 Breach of Covenant ☐
 Denial of Covenant ☐

You must select only one of the following options:

- ☒ BOE: appeal to the county board of equalization with appeal to the superior court (any / all grounds)
 * ☐ ARBITRATION: to arbitration with an appeal to the superior court (valuation is only grounds that may be appealed to arbitration)
☐ HEARING OFFICER: for (1) nonhomestead real property (and contiguous real property) or (2) wireless personal property account(s) with a FMV in excess of \$500,000, to a hearing officer with appeal to superior court (value and uniformity only)
 * ☐ SC: Directly to Superior Court (requires consent of BOA) (any / all grounds)

Owner's value assertion (required)

497,666

* Additional Cost / Fees May apply

Property Owner Comments The mentioned property is wetlands

Property Class ☐ Residential ☒ Commercial ☐ Industrial ☐ Agricultural ☐ Other: _____

Signature of Property Owner or Agent

Date

NOTE: If the appeal form is signed by an agent, a letter of authorization must accompany the filing of the appeal.

Agent's Address:

Agent's Phone #

912.656.5174

P. O. Box 1628

Springfield, GA 31329

Agent's Email Address:

crystal@georgiaexportscompany.com

NOTE:

Filing of this document will create a review of the county's assessment. Reasonable notice is herein provided that an onsite inspection of the subject property by a member of the county appraisal staff may be performed.

Assessors Use Only

	Previous Year Value	Taxpayer's Returned Value	Current Year Value
100%			
40%			

Date Received:

Received By:

G and G Land Holdings LLC and Kildare Land Company LLC and P51 Properties LLC and Yellow Pine Properties LLC. #0477B002 Change St

0477B002			2023 Effingham County Board of Assessors					7/27/2023 5:10:54 PM Acct # 31044 abrown		Item V. 1.		
Owner Information			General Property Information					Values				
G AND G LAND HOLDINGS LLC AND KILDARE LAND COMPANY LLC AND P51 PROPERTIES LLC AND YELLOW PINE PROPERTIES LLC P O BOX 1628 SPRINGFIELD, GA 31329			SITUS		0 LOGISTICS PKWY			Imp Val		0		
			LEGAL		311.041 AC PAR B (OUT 477-15) PLT 29/14			Acc Val				
			Tax District		Effingham Gateway SSD	GMD		Homestead	S0	Land Val		11,977,065
									Total Value		11,977,065	
			Total Acres		311.04	LL		No Covenant	0	2022 : 16,203,709		2021 : 0
			Zoning		I-1	LD	9TH	Acc/Des	3D - .000000	2020 : 0		2019 : 0
			Unit			Return Value		0				
- 1.00	- 1.00	- 1.00	- 1.00	- 1.00	- 1.00	- 1.00	- 1.00	0477B: LAND: 000/ BLDG: 0000 IND OLD AUGUSTA COMME - 1.00				

SALES INFORMATION								
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
G AND G LAND HOLDINGS LLC AND	OLD PINES LLC	12/31/2020	2655 512	28 899	6,355,600	A5		0 QQ
OLD PINES LLC	NECKENIG LAND COMPANY LLC	01/07/2019	2505 602			0 A5		0 U
NECKENIG LAND COMPANY LLC	NECKENIG HANSJOACHIM	07/22/2016	2362 314			0 A5		0 U

LAND INFORMATION											
CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
A5	1115 INDUSTRIAL WETLANDS	Acre	196.86	0	0			500.00	500.00	1.00	98,430
A5	1106 INDUSTRIAL EASEMENT	Acre	36.15	0	0			500.00	500.00	1.00	18,075
A5	1145 INDUSTRIAL OLD	Acre	78.03	0	0			152,000.00	152,000.00	1.00	11,860,560

ACCESSORY IMPROVEMENTS - 0477B002															
CS	Descrip	Dim1	Dim2	Units	Year	Grade	Depr	Ovr D	Pcom	Func	Econ	Neigh	IDnits	Value	Photo ?
A9	FIRE FEE VACANT LAND	0	0	0	2019	0.00		0.00	1.00	0.00	1.00	1.00	31104.00		False

adj land for useable + useable w/ACCESS.
65.72 Ac useable.

EFFINGHAM COUNTY BOARD OF TAX ASSESSORS

Item V. 1.

Larry (Brad) Green Chairman
Gussie Nease Vice-Chairman
Janis Bevill
Lisa Mock-Hurst
Scott Morgan



Neal Groover,
Chief Appraiser
901 N Pine St., Suite 106
Springfield, Georgia 31329
Phone: 912-754-2125
Fax: 912-754-9506

Certification of Appeal to the Effingham County Board of Tax Assessors

This is to certify your 45 day appeal to the Effingham County Board of Tax Assessors for tax year 2023 has been hand delivered to the office of the Board of Tax Assessors.

The date of receipt and person who received the appeal is noted on the appeal form. A copy of the appeal is given to the person who delivers the appeal. Keep this receipt and copy of your appeal with your records. A copy of the *Certification of Appeal to the Effingham County Board of Tax Assessors* and the appeal must be provided to the Board of Tax Assessors in the event of a discrepancy of receipt.

Date: 7-27-23

Staff Initial: SK

Number of Appeals: 40

Map/Parcel: R261-1, 365-26, R281-1, 4354-1C

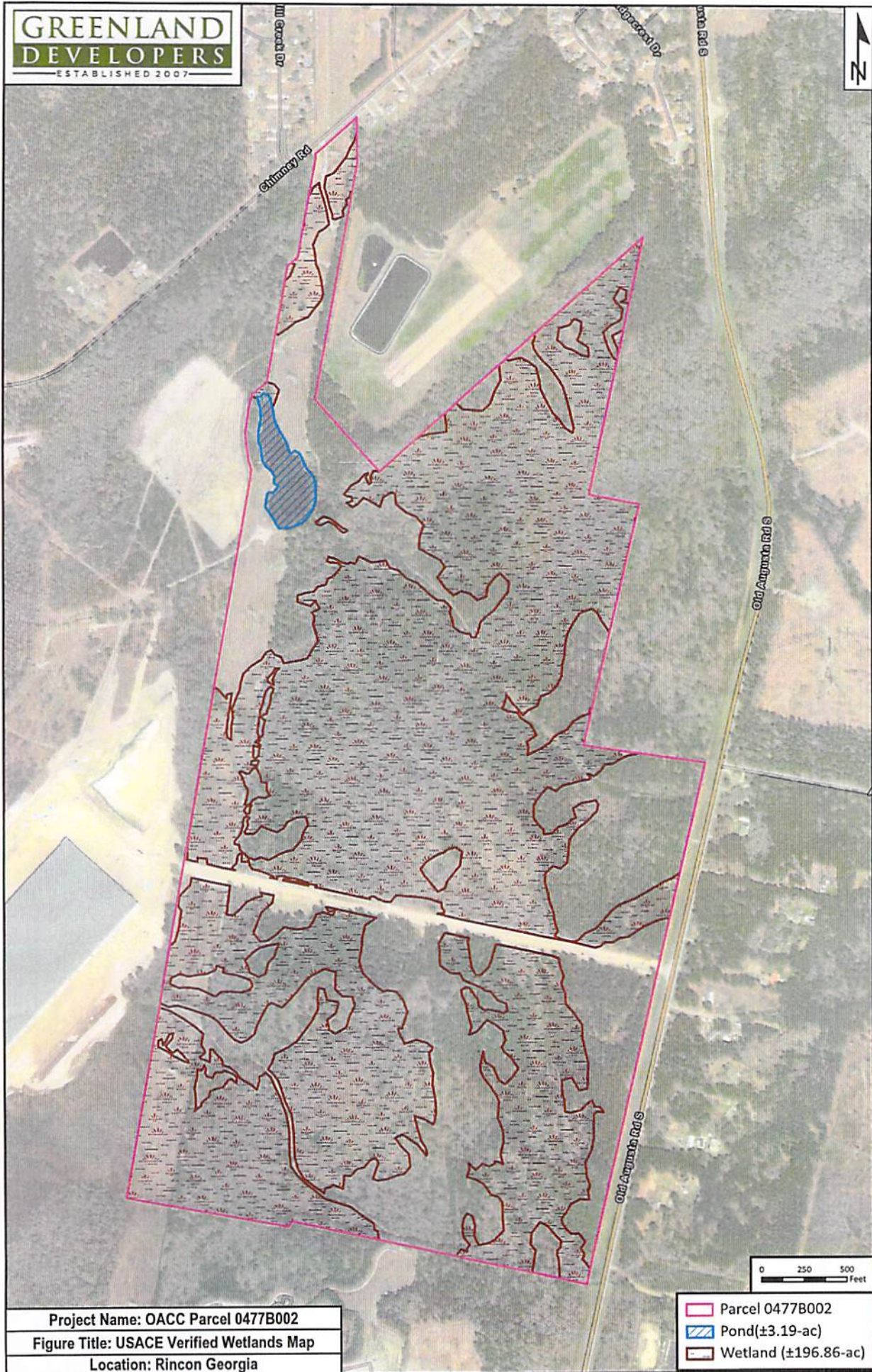
375-39, 451-22, 477B-2, 486-2, G21-43,
G21-144, G21-138, G21-145, G21-146, G21-147, G21-148

Delivered by: G21-156, G21-160, G21-161, G21-194, G21-205, G21-221, G21-223, G21-225, G21-9,
G21-13, G21-222, G21-28, G21-29,
G21-30, G21-31, G21-38, G21-44,
G21-75, G21-76, G21-91, G21-39, G21-141,

Outstanding Appeal for 2022: Yes X No

I understand that by filing a 2023 appeal, my outstanding 2022 appeal will not receive a 299C value freeze. G21-142,
G21-140,
260-18C

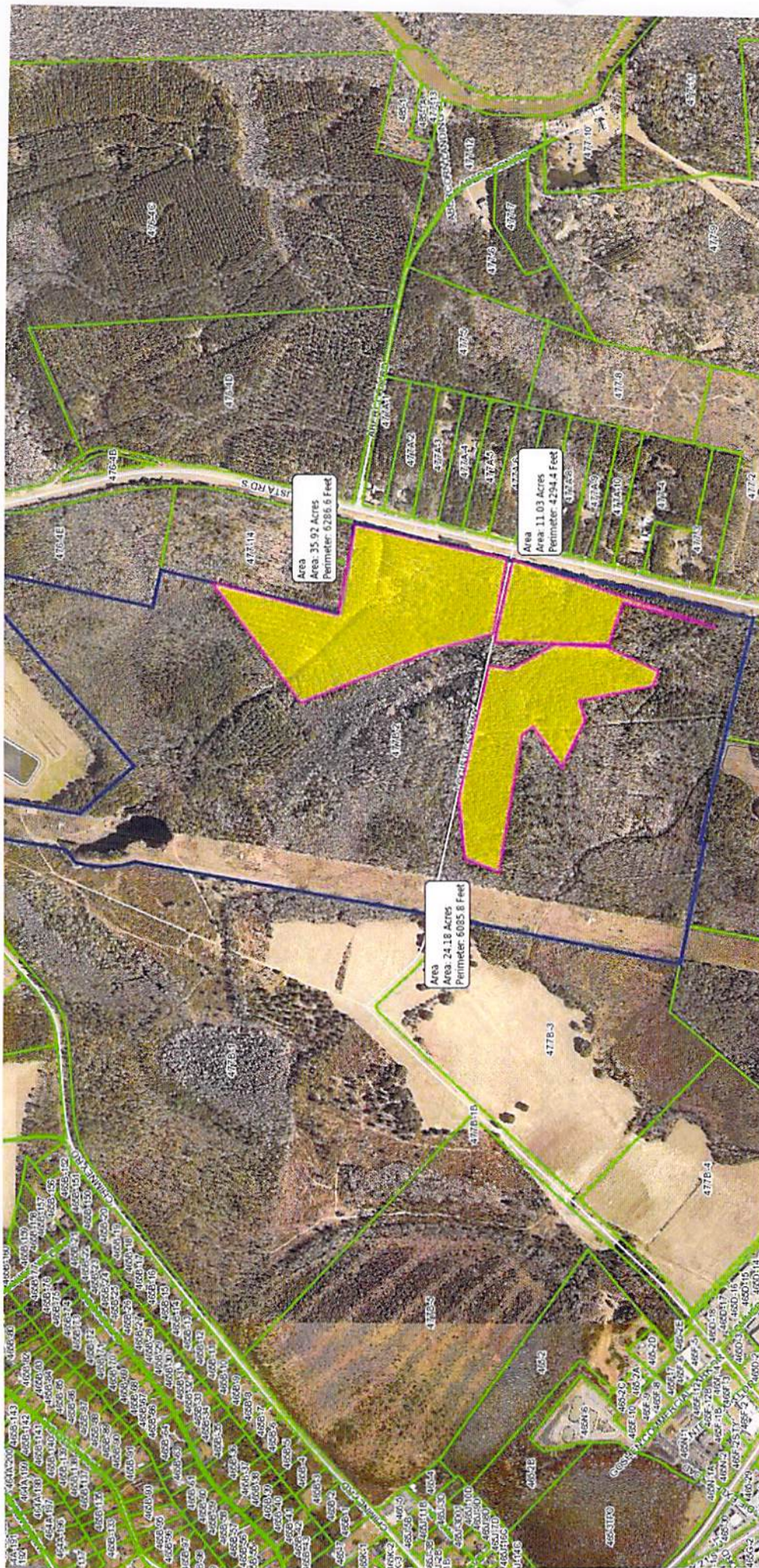
**GREENLAND
DEVELOPERS**
ESTABLISHED 2007



Project Name: OACC Parcel 0477B002
Figure Title: USACE Verified Wetlands Map
Location: Rincon Georgia

Parcel 0477B002
Pond(±3.19-ac)
Wetland (±196.86-ac)





63.71DC

0477B002

2023 Effingham County Board of Assessors

8/9/2023 1:12:23 PM

Acct # 31044

jkeyes

Item V. 1.

Owner Information

G AND G LAND HOLDINGS LLC AND KILDARE
LAND COMPANY LLC AND P51 PROPERTIES LLC
AND YELLOW PINE PROPERTIES LLC
P O BOX 1628
SPRINGFIELD, GA 31329

General Property Information

SITUS	0 LOGISTICS PKWY				
LEGAL	311.041 AC PAR B (OUT 477-15) PLT 29/14				
Tax District	Effingham Gateway SSD	GMD		Homestead	S0
Total Acres	311.04	LL		No Covenant	0
Zoning	I-1	LD	9TH	Acc/Des	3D - 1.000000
Unit		Return Value		0	

Values

Imp Val	0
Acc Val	
Land Val	10,478,953
Total Value	10,478,953
2022 : 16,203,709	2021 : 0
2020 : 0	2019 : 0

- 1.00 - 1.00 - 1.00 - 1.00 - 1.00 - 1.00 - 1.00

0477B: LAND: 000/
BLDG: 0000 IND OLD
AUGUSTA COMME -
1.00

SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
G AND G LAND HOLDINGS LLC AND OLD PINES LLC	OLD PINES LLC	12/31/2020	2655 512	28 899	6,355,600	A5	0	QQ
OLD PINES LLC	NECKENIG LAND COMPANY LLC	01/07/2019	2505 602			0 A5	0	U
NECKENIG LAND COMPANY LLC	NECKENIG HANSJOACHIM	07/22/2016	2362 314			0 A5	0	U

LAND INFORMATION

CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
A5	1115 INDUSTRIAL WETLANDS	Acre	196.86	0	0			500.00	500.00	1.00	98,430
A5	1106 INDUSTRIAL EASEMENT	Acre	36.15	0	0			500.00	500.00	1.00	18,075
A5	1145 INDUSTRIAL OLD	Acre	12.32	0	0			152,000.00	30,400.00	0.20	374,528
A5	1145 INDUSTRIAL OLD	Acre	65.71	0	0			152,000.00	152,000.00	1.00	9,987,920

ACCESSORY IMPROVEMENTS - 0477B002

CS	Descrip	Dim1	Dim2	Units	Year	Grade	Depr	Ovr D	Pcom	Func	Econ	Neigh	IDnits	Value	Photo ?
A9	FIRE FEE VACANT LAND	0	0	0	2019	0.00		0.00	1.00	0.00	1.00	1.00	31104.00		False

0477B002

Review: 10/24/2018 by NEAL GROOVER/KWILLIAMS

Page 1 of 1

15

EFFINGHAM COUNTY BOARD OF ASSESSORS
901 N PINE ST # 106
SPRINGFIELD GA 31329-4520

PT-306C (revised Jan)

Item V. 1.

9997/PCOA 6/28/18 Cyan, K

*****AUTO**5-DIGIT 31312
14146099 9997-COA 339 1 1 3

G AND G LAND HOLDINGS LLC AND KIL
LAND COMPANY LLC AND P51 PROPE
LLC
AND YELLOW PINE PROPERTIES LLC
PO BOX 1628
SPRINGFIELD GA 31329-1628



Official Tax Matter - 2023 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Assessment Notice Date: 9/15/2023

Last date to file a written continuation of appeal:

10/16/2023

***** This is not a tax bill - Do not send payment *****

County property records are available online at: qpublic.net/ga/effingham/

A

The Board of Assessors has reviewed your appeal of the valuation or denial in question and has made adjustments in the current year assessment. **The adjusted current year assessment is indicated in 'BOX B' of this notice.** You have the right to continue your appeal to the previously selected appellant entity by filing a written request for appeal continuation, to the County Board of Assessors at the address shown above, no later than the date shown above as the **'Last date to file written continuation of appeal'**.

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing a continuation of the appeal, you may contact the county Board of Tax Assessors which is located at 901 N. Pine St. Suite 106 Springfield, GA 31329 and which may be contacted by telephone at: (912) 754-2125.

Your appraisal staff contacts are Neal Groover and Jennifer Keyes

If you are satisfied with the adjusted value on this notice, no action is required. The amount of your final ad valorem tax bill for the tax year shown will be based on the adjusted values specified in this notice.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

B

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
31044	0477B002	311.04	07		NO-S0
Property Description	311.041 AC PAR B (OUT 477-15) PLT 29/14				
Property Address	0 LOGISTICS PKWY				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% Appraised Value	0	16,203,709	10,478,953	0	
40% Assessed Value	0	6,481,484	4,191,581	0	

REASONS FOR ASSESSMENT NOTICE

C2 Parcel acreage changed.
59 CHANGE ON APPEAL FILED THIS YEAR ON PROPERTY

C

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable Value	Millage	Estimated Tax
COUNTY M&O	0	0	4,191,581	0.006939	29,085.38
SCHOOL M&O	0	0	4,191,581	0.015810	66,268.90
INDUSTRIAL AUTHORITY	0	0	4,191,581	0.002000	8,383.16
HOSPITAL AUTHORITY	0	0	4,191,581	0.001580	6,622.70
FIXED ASSESSMENT	0	0	4,191,581	0.000000	0.00
PUBLIC WORKS ROADS	0	0	4,191,581	0.001250	5,239.48
RECREATION	0	0	4,191,581	0.000650	2,724.53
PARKS	0	0	4,191,581	0.000100	419.16
EFFINGHAM GATEWAY SS	0	0	4,191,581	0.001100	4,610.74

Total Estimated Tax 123,354.05

INFORMATION UPDATE



You are receiving this assessment notice in response to your filed appeal. Your notice will specify if there was a change or no change made to the property. With the assessment notice we have enclosed an appeal waiver form.

Please take a minute to look over your assessment notices. If you would like to re-appeal your property you can do so online, by mail, or in person within 30 days of the notice date.

We invite you to visit our website at www.qpublic.net/ga/effingham.

Appeals:

If a **change** was made and you are not happy with the value, you can refile an appeal to move on to Board of Equalization. You can scan the QR code at the bottom of this page or go to our website to file the appeal online. We also accept appeals by mail and in person. We cannot accept appeals through email.

If a **no change** was made to your appeal, then you will automatically move on to the Board of Equalization. You do not need to file another appeal. If you do not wish to go on to the Board of Equalization you can file an appeal waiver form agreeing to the fair market value listed on the notice.

Appeal Waiver Form:

When you receive your notice and wish to waiver or freeze your property's fair market value, then fill out the appeal waiver form and submit it to the Tax Assessors office for approval. The parcel will be frozen at the agreed upon fair market value for three years (this year and the next two years).

If you have any questions or concerns please contact the Tax Assessors office Monday through Friday from 8:30 to 5:00 at 912-754-2125 or email us at www.TaxAssessor@effinghamcounty.org.

Use the QR code to access our Website.



APPEAL WAIVER AND RELEASE

Date: _____

Pin: _____

Owner: _____

Address: _____

Appeal Number _____

Re-Appeal: ☐Appeal Waiver-299c ☐Appeal Withdraw- No Freeze Freeze ☐

(real property only)

I, the undersigned, after consulting with all parties do hereby and waive any appeal filed with the Effingham County Board of Tax Assessors for tax year 2023 and do not wish to pursue any further action for this year.

Signed: _____ Date: _____

(Taxpayer or Taxpayer's Agent)

- | | | |
|---|---------------------------------------|---|
| • The fair market value to be | \$ _____ | |
| • The property to be: | <input type="checkbox"/> taxable | <input type="checkbox"/> not taxable |
| • The property to be assessed | <input type="checkbox"/> uniform | <input type="checkbox"/> not uniform |
| • The property for homestead exemption sought: | <input type="checkbox"/> qualifies | <input type="checkbox"/> does not qualify |
| • The property for the special assessment sought: | <input type="checkbox"/> qualifies | <input type="checkbox"/> does not qualify |
| • A breach of covenant: | <input type="checkbox"/> has occurred | <input type="checkbox"/> has not occurred |

Approved by Board of Tax Assessors:

Signed: _____ Date: _____

Copy to be mailed to property owner, original to be filed in appeal file.

Date Mailed to Property Owner: _____

Jennifer Keyes

From: Chris Rouse <chris.rouse@roco.pro>
Sent: Friday, December 15, 2023 2:38 PM
To: Neal Groover
Subject: EXTERNAL:Re: G And G Land Holdings & Kildare Land Company LLC 477B-002

Follow Up Flag: Follow up
Flag Status: Flagged

Neal,

OCGA 48-5-311 (Review of Assessments) provides the sole means for appeal from a valuation. There is no provision for some other means of review if a "mistake is claimed." OCGA 48-5-303 (Mistakes; how corrected) is concerned with mistakes in the tax digest, not in an individual valuation. OCGA § 48-5-380 provides for a refund for erroneous or illegal taxes. The taxes here were neither of those. "A claim based on mere dissatisfaction with an assessment, or on an assertion that the assessors, although using correct procedures, did not take into account matters which the taxpayer believes should have been considered (e.g., different comparable sales for the purpose of establishing value), is not, however, one which asserts that an assessment is erroneous or illegal within the meaning of § 48-5-380.16." *Gwinnett County v. Gwinnett I Limited Partnership*, 265 Ga. at 646-647, 458 S.E.2d 632. See also *Nat'l Health Network, Inc. v. Fulton Cnty.*, 270 Ga. 724, 726 (1999).

In short, OCGA 48-5-311 provides the method for appeal in this matter, and if a taxpayer does not comply with it, there is no other appeal procedure available.

Best,

-Chris

From: Neal Groover <NGroover@EffinghamCounty.org>
Sent: Thursday, December 14, 2023 2:01 PM
To: Chris Rouse <chris.rouse@roco.pro>
Subject: RE: G And G Land Holdings & Kildare Land Company LLC 477B-002

Chris,

I am just checking in to see what your thoughts are on this concerning G & G Land Holdings.

Thanks,

*Neal Groover
 Chief Appraiser
 Effingham County Board of Assessors
 901 N Pine St Suite 106
 912-754-2125*

From: Neal Groover
Sent: Wednesday, December 6, 2023 1:04 PM
To: Chris Rouse (chris.rouse@roco.pro) <chris.rouse@roco.pro>
Cc: Jennifer Keyes (JKeyes@EffinghamCounty.org) <JKeyes@EffinghamCounty.org>
Subject: G And G Land Holdings & Kildare Land Company LLC 477B-002

Chris,

I have attached all information I could find of this property. Parcel 477B-002.

The following are the code sections apply and court cases I saw:

OCGA 48-5-303 Refund by Board of Assessors
OCGA 48-5-380 Erroneous taxes paid County Commissioners

Case Laws Gwinnett County v. Gwinnett I LTD
Case Law Health Network Inc v. Fulton County

Brett Bennett's argument has essentially two points 1. We did not take in consideration all the facts, that some of the non-wetland property cannot be used to build on which is a factual error 2. It is currently not being used industrially which is also a factual error.

Thanks,

Neal Groover
Chief Appraiser
Effingham County Board of Assessors
901 N Pine St Suite 106
912-754-2125

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EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
December 05, 2023 4:00 PM
Minutes

I. Call to Order

The meeting was called to Order at 4:02pm.

II. Invocation

Chairman Mr. Larry Brad Green gave the Invocation.

III. Staff Present

Chief Appraiser Mr. Neal Groover, Senior Appraiser Mrs. Jennifer Keyes, Ms. Heather McKenzie, Ms. Christine Sarna, and Mrs. Ashleigh Brown are present.

PRESENT

Chairman Larry Brad Green

Vice-Chairman Gussie Nease

Mrs. Janis Bevill

Mrs. Lisa Mock-Hurst

Mr. Scott Morgan

IV. Agenda Approval

After discussing the addition of Business Personal Property audits to the Agenda, it was approved.

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

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

V. Appearances

1. Ms. Ashley Hynes will be attending the meeting regarding her CUVA property.

Ms. Ashley Hynes attended the meeting with her father to speak with the Board regarding their CUVA property. The Board gave her the information to remedy the breach of the Covenant.

2. Mr. David Wood is coming to the meeting to discuss his CUVA application.

Mr. David Wood spoke with the Board regarding his CUVA application for Parcel # 321A-6.

VI. Approval of Minutes

1. November 6, 2023, Regular Session Minutes

After a brief discussion, the Board voted to approve the November 6, 2023 Regular Session Meeting Minutes.

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

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

VII. Consent Agenda

1. Errors and Release December 5, 2023

After a brief discussion, the board approved the Corrections to the Digest.

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

VIII. Old Business

1. Homesites

After a discussion with Chief Appraiser Mr. Neal Groover, the Homesite changes were approved.

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

2. Arnsdorff CUVA

Chief Appraiser Mr. Neal Groover discussed Mr. Arnsdorff's CUVA breach with the Board. The Board has approved to send the 45 day notices.

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

3. Structure Base Rate Study

Senior Appraiser Mrs. Jennifer Keyes thoroughly discussed the Structure Base Rate study. After the discussion, it was approved.

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

IX. New Business

1. Cuva- For Board Discussion

The Board thoroughly discussed Mr. Woods CUVA application. After the discussion, they voted to deny the CUVA application.

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

2. Exempt Property Application

After a brief discussion, the board approved to deny Mr. David Woods exempt property application for Parcel # 321A-6.

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

3. 2023 Public Utility NOA's for approval

After a discussion with Chief Appraiser Mr. Neal Groover, the Public Utility NOA's were approved.

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

4. 2023 Not on Digest NOA for approval

The NOA not on the Digest was approved after a brief discussion.

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

5. Vehicle Policy Correction

The Vehicle Policy Correction was approved.

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

6. Cuva Policy- Requirements For a Business to Be Allowed to Enter Into a Conservation Use Covenant

After a brief discussion, the CUVA requirements for a business to be allowed into a Conservation Use Covenant was approved.

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

7. Cuva Breach Without Penalty

The CUVA Breaches without penalty were approved.

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

8. Cuva New Approvals

The New CUVA Approvals were approved.

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

9. Cuva Denials

The CUVA denials were approved.

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

10. Cuva Continuations

The CUVA Continuations were approved after a brief discussion.

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

11. Cuva Breach- 30 Day Notice

Ms. Christine Sarna briefly discussed the 30 Day Breach notice. After the discussion, it was approved.

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

12. Cuva Current Year Breach

After a discussion with Ms. Christine Sarna, the CUVA Current Year Breach was approved.

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

13. 2024 Homestead Maximum for veterans Exemption

The Maximum Homestead amount for the Veteran's Homestead Exemption was approved.

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

14. 2024 Social Security Homestead Maximum

The Social Security Homestead Maximum was discussed and approved.

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

15. Homestead Approvals December 5, 2023

After a brief discussion, the Homestead Approval log was approved.

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

16. Homestead Denials December 5, 2023

The Homestead Denial log was approved.

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

17. December 5, 2023, Appeal Waivers and Withdraws

The Appeal Waiver and Withdraw log was approved after a brief discussion.

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

18. 2024 Mobile Home Prebill Digest

Senior Appraiser Mrs. Jennifer Keyes discussed the MH Pre Bill Digest. After the discussion, it was approved.

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

19. December 5, 2023 BPP Audits

After a discussion regarding the Business Personal Property Audits, they were approved.

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

X. Adjournment

The meeting was adjourned at 5:42PM.

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

ERROR & RELEASE LIST - JANUARY 2024 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>INITIALS</u>	<u>OLD VALUE</u>	<u>NEW VALUE</u>
TEAL INVESTMENT PROPERTIES LLC	12/4/2023	451F-2	16584	TRANSFER NOT PROCESSED	2023	LAL	57,000	57,000
BOLT KELSI S & JOHN M	12/1/2023	459-63A	16588	RELEASE 2023 MH BILL. MH PURCHASE WAS SWITCHED TO A DIFFERENT MH AND WAS NOT ON PROPERTY UNTIL AFTER JAN 1 2023	2023	KW	127,278	127,278
GREENBRIAR HOME OWNERS ASSOCIATION OF EFFINGHAM COUNTY INC	12/1/2023	324B-1A	16589	PROPERTY WAS INCORRECTLY VALUED HIGHER THAN A COMMON AREA	2021	CS	48,800	2,000
BOOMER HOMES INC	12/1/2023	324B-1	16590	PROPERTY WAS INCORRECTLY VALUED HIGHER THAN A COMMON AREA	2021	CS	86,000	2,000
GREENBRIAR HOME OWNERS ASSOCIATION OF EFFINGHAM COUNTY INC ATTN HEATHER GIBSON CFO	12/1/2023	324B-1	16591	PROPERTY WAS INCORRECTLY VALUED HIGHER THAN A COMMON AREA	2022	CS	86,000	2,000
GREENBRIAR HOME OWNERS ASSOCIATION OF EFFINGHAM COUNTY INC	12/1/2023	324B-1A	16592	PROPERTY WAS INCORRECTLY VALUED HIGHER THAN A COMMON AREA	2022	CS	62,000	2,000
GREENBRIAR HOME OWNERS ASSOCIATION OF EFFINGHAM COUNTY INC ATTN HEATHER GIBSON CFO	12/1/2023	324B-1	16593	PROPERTY WAS INCORRECTLY VALUED HIGHER THAN A COMMON AREA	2023	CS	90,000	2,000
GREENBRIAR HOME OWNERS ASSOCIATION OF EFFINGHAM COUNTY INC	12/1/2023	324B-1A	16594	PROPERTY WAS INCORRECTLY VALUED HIGHER THAN A COMMON AREA	2023	CS	77,000	2,000
EFFINGHAM COUNTY BOARD OF COMMISSIONERS	12/4/2023	351A-1N	16595	INCORRECT DESCRIPTION AND SHOULD NOT HAVE BEEN CONVEYED TO ECBOC	2023	LAL	1,421	2,000
MORRISON MANAGEMENT SPECIALIST	12/4/2023	15904	16596	DUPLICATE ACCOUNT CREATED	2023	DG	8,500	0
HARRIS JOSHUA L	12/4/2023	12420	16597	SOLD STING RAY BOAT TO REBECCA WEBRE 6/23/2019	2022	ERL	13,609	8,736
HARRIS JOSHUA L	12/5/2023	12420	16598	SOLD STING RAY BOAT TO REBECCA WEBRE 6/23/2019 , SOLD YAMAHA JET SKI WAS SOLD 7/1/23	2023	ERL	20,097	0
FAY DANIEL R	12/7/2023	15399	16604	CORRECTING MOTOR INFORMATION	2023	ERL	14,518	9,965
DELOACH BERNARD K	12/7/2023	6114	16605	CORRECTING MOTOR INFORMATION ON JAVELIN BOAT,, EVINRUDE MOTOR WAS SCRAPPED	2023	ERL	10,574	6,726
WAGR HOLDINGS LLC	12/11/2023	451C-45A	16606	MAILING ADDRESS DID NOT UPDATE WHEN SALE PROCESSED	2023	LAL	93,220	93,220
WAGR HOLDINGS LLC	12/11/2023	451C-45A	16607	MAILING ADDRESS DID NOT UPDATE WHEN SALE PROCESSED	2022	LAL	65,250	65,250
BROWNING TAMMIE & CHARLES	12/11/2023	397-44	16608	ADD S1 HOMESTEAD	2021	HM	264,244	264,244
BROWNING TAMMIE & CHARLES	12/11/2023	397-44	16609	ADD S1 HOMESTEAD	2022	HM	282,051	282,051
BROWNING TAMMIE & CHARLES	12/11/2023	397-44	16610	ADD S1 HOMESTEAD	2023	HM	294,923	294,923
TEBEAU TIMOTHY AND ASHLYN	12/11/2023	404-6A	16611	HOUSE WAS 80% COMPLETE AS OF JANUARY 1, 2023	2023	JK	597,398	388,550
DARING, ANNETTE S	12/12/2023	465H-102A	16612	2022 JUDGMENT OVERTURNED DEED & PLACED THE PROPERTY BACK INTO THE ESTATE OF GARY DEASTEL SIKES	2023	LAL	174,178	174,178
BEAU LOGISTICS LLC	12/12/2023	14245	16614	BUSINESS DISSOLVED IN 2020	2021	DG	8,500	0

NAME	DATE	PARCEL / REALKEY IF PP	ACO KEY	REASON	DIGEST YEAR	INITIALS	OLD VALUE	NEW VALUE
BEAU LOGISTICS LLC	12/12/2023	14245	16615	BUSINESS DISSOLVED IN 2020	2022	DG	8,500	0
BEAU LOGISTICS LLC	12/12/2023	14245	16616	BUSINESS DISSOLVED IN 2020	2023	DG	8,500	0
NEASE RANDALL B	12/13/2023	14793	16617	CORECTING MOTOR INFO	2023	ERL	9,065	6,981
MCCANN DARRELL A	12/14/2023	6645	16619	MR MCCANN DIED 2 YEARS AGO BROTHER TOOK BOATS TO TN	2023	ERL	8,040	0
HARDEN WINFRED P	12/15/2023	7162	16620	SOLD RANGER 8-2022 AND FISHER A TREE FELL ON IT IN 2000	2023	ERL	23,697	0
HINDERLITER CURTIS J	12/15/2023	9195	16621	SOLD AQUASPORT 4/7/2021 TO ANGEL CASASOF FLA	2023	ERL	21,213	12,367
GARRETT TIMOTHY M	12/15/2023	13014	16622	SOLD 97 STRATOS JAN 2022, SOLDS HAPPY TRAVLER 8/2022	2023	ERL	11,513	0
SOWERS RUSSELL A	12/18/2023	5791	16623	SOLD BOAT IN 2011 NOT ON DNR FOR 2023	2023	ERL	9,032	0
HUNT SAWYER J	12/18/2023	10391	16624	1990 CUSTOM CRAFT WAS SCRAPPED 2 YEARS AGO 2015 TRACKER SOLD 12-2020 TO MARTIN ROSAS OF EVANS GA 95 STRATOS SOLD 3-22 TO TYLER DELOACH OF STATESBORO GA	2023	ERL	23,878	3,943
MANDRICK JOHN B & ANDREA D	12/18/2023	418F-268	16625	HS APPLIED FOR IN 2019, LEFT OFF IN ERROR. ADD S1 HS TO BILL	2021	KW	235,602	235,602
MANDRICK JOHN B & ANDREA D	12/18/2023	418F-268	16626	HS APPLIED FOR IN 2019, LEFT OFF IN ERROR. ADD S1 HS TO BILL	2022	KW	280,476	280,476
MANDRICK JOHN B & ANDREA D	12/18/2023	418F-268	16627	HS APPLIED FOR IN 2019, LEFT OFF IN ERROR. ADD S1 HS TO BILL	2023	KW	318,937	318,937
DONE RIGHT ENTERPRISES	12/18/2023	14482	16628	TOOK OUT BUSINESS LICENSE BUT NEVER OPENED BUSINSS	2023	DG	7,735	0
CROW RICHARD R	12/18/2023	5967	16629	SOLD PROPERTY HERE 8-17-2022 MOVED TO CHATHAM COUNTY	2023	ERL	45,230	0
CROFOOT MARK A	12/18/2023	5957	16630	HE PASSED AWAY IN SEPTEMBER OF 2018 BOAT WAS SOLD SOMETIME BEFORE THEN	2023	ERL	14,721	0
PRECISION FIREARMS LLC	12/19/2023	9371	16632	BUSINESS MOVED TO CATHAM COUNTY IN MARCH 2022	2023	DG	8,278	0
ELITE SEPTIC SERVICE	12/19/2023	15226	16633	TOOK OUT BUSINESS LICENSE BUT NEVER OPENED BUSINSS	2023	DG	8,500	0
COLLINS STEPHEN	12/21/2023	5879	16634	CORRECTED MOTOR INFORMATION	2023	DG	11,088	9,413
HAYES JAMES T	12/28/2023	13931	16641	TRADED LOWE BOAT IN ON XPRESS BOAT AND CORRECTED BOAT MODEL AND MOTOR INFORMATION	2023	ERL	43,280	23,741
GONSALVES RICHARDS	12/29/2023	14767	16642	SOLD BOAT TO HAYDEN NEIGHBORS IN GLENNVILLE GA 6-30-2022	2023	ERL	10,552	0
WARD DANIEL A	12/29/2023	12675	16643	SOLD BOAT TO A MAN IN NC SUMMER OF 2022	2023	ERL	11,822	0
TERESA'S GIFT GALORE & MORE	12/29/2023	15389	16644	TOOK OUT BUSINESS LICENSE BUT NEVER OPENED BUSINSS	2023	DG	8,500	0
IGOU DAVID W	1/3/2024	450D-43	16646	RELEASE BILL AND DELETE MH. MH TORN DOWN WHEN PROPERTY SOLD JUNE 2023	2024	KW	47,513	0

<u>NAME</u>	<u>DATE</u>	<u>PARCEL / REALKEY IF PP</u>	<u>ACO KEY</u>	<u>REASON</u>	<u>DIGEST YEAR</u>	<u>INITIALS</u>	<u>OLD VALUE</u>	<u>NEW VALUE</u>
ALLEN BURNS LAND INVESTORS LLC	1.4.2024	S110-18	16647	PARCEL SHOULD HAVE BEEN DELETED WHEN THE SUBDIVISION LOTS WERE SPLIT OUT	2023	JK	293,869	0
ALLEN BURNS LAND INVESTORS LLC	1.4.2024	S110-18	16648	PARCEL SHOULD HAVE BEEN DELETED WHEN THE SUBDIVISION LOTS WERE SPLIT OUT	2022	JK	293,869	0
SMITHEY MELISSA H & JAMEY EDWARD	1/4/2024	340-31B	16649	RELEASE 2024 BILL. MH CANCELLED TO REAL PROPERTY	2024	KW	56,305	0
COURSEY JORDAN MATTHEW	1/4/2024	396-34A	16650	RELEASE 2024 BILL. MH CANCELLED TO REAL PROPERTY	2024	KW	17,541	0

BUSINESS PERSONAL PROPERTY AUDITS 1/8/2024				
<u>Acct #</u>	<u>Account Name</u>	<u>Previous Value</u>	<u>Audit Result Value</u>	<u>Year</u>
217	ATKINSON PAINT CONTRACTOR	\$5,712.00	\$14,915.00	2020
217	ATKINSON PAINT CONTRACTOR	\$5,326.00	\$17,277.00	2021
217	ATKINSON PAINT CONTRACTOR	\$5,182.00	\$16,767.00	2022
349	BELL & SONS INC	\$4,468.00	\$10,203.00	2020
349	BELL & SONS INC	\$4,426.00	\$22,037.00	2021
349	BELL & SONS INC	\$4,360.00	\$50,055.00	2022
1228	DIVERSIFIED TURF SERVICE LTD CO	\$10,716.00	\$155,964.00	2020
1228	DIVERSIFIED TURF SERVICE LTD CO	\$10,716.00	\$139,966.00	2021
1228	DIVERSIFIED TURF SERVICE LTD CO	\$10,716.00	\$124,363.00	2022
1819	GRINERS GRADING GRASSING	\$1,960.00	\$113,448.00	2020
1819	GRINERS GRADING GRASSING	\$1,960.00	\$102,621.00	2021
1819	GRINERS GRADING GRASSING	\$1,960.00	\$122,687.00	2022
3185	GUYTON SUBWAY	\$32,343.00	NO VARIANCE	2020
3185	GUYTON SUBWAY	\$31,733.00	NO VARIANCE	2021
3185	GUYTON SUBWAY	\$29,648.00	NO VARIANCE	2022
433	BOOK NOOK RINCON	\$23,446.00	\$13,653.00	2020
433	BOOK NOOK RINCON	\$23,446.00	\$13,653.00	2021
433	BOOK NOOK RINCON	\$23,446.00	\$18,653.00	2022

8	24 SEVEN FAMILY FITNESS	\$22,061.00	NO VARIANCE	2020
8	24 SEVEN FAMILY FITNESS	\$16,404.00	NO VARIANCE	2021
8	24 SEVEN FAMILY FITNESS	\$16,310.00	NO VARIANCE	2022
3474	QUICK CASH PAWN	\$84,294.00	NO VARIANCE	2020
3474	QUICK CASH PAWN	\$83,826.00	NO VARIANCE	2021
3474	QUICK CASH PAWN	\$83,245.00	NO VARIANCE	2022

<u>BREACH WITHOUT PENALTY- JANUARY 8TH, 2024 BOA MEETING</u>							
<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	383-10	MORGAN STEVE M AND JUDY ANN RAHN	70.37 CUVA 71.37 TOTAL	44% OPEN 56% TIMBER	JUDY ANN RAHN DECEASED. X1 HOMESITE	BREACH WITHOUT PENALTY
2017	CUVA	383-1	MORGAN STEVE M AND CAROLYN B	10.50 CUVA 10.50 TOTAL	81% OPEN 19% TIMBER	CAROLYN B MORGAN DECEASED	BREACH WITHOUT PENALTY
2017	CUVA	383-5	MORGAN STEVE M AND CAROLYN B	5.10 CUVA 5.10 TOTAL	100% TIMBER	CAROLYN B MORGAN DECEASED	BREACH WITHOUT PENALTY
2017	CUVA	383-12	MORGAN STEVE M AND CAROLYN B	40.18 CUVA 41.18 TOTAL	33% OPEN 67% TIMBER	CAROLYN B MORGAN DECEASED. X1 HOMESITE	BREACH WITHOUT PENALTY

<u>CONTINUATIONS/NEW OWNERS- JANUARY 8TH, 2024 BOA MEETING</u>							
<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	319-1A	ADAMS E BRUCE AND AMARI A	20.00 CUVA 20.00 TOTAL	100% TIMBER		APPROVE
2019	CUVA	345-12	FORRON CELESTE AS TRUSTEE OF THE MARGIE N CRAIG REVOCABLE TRUST	22.72 CUVA 22.72 TOTAL	4% OPEN 96% TIMBER		APPROVE
2016	CUVA	407-15E	LEE KENNETH	6.00 CUVA 6.00 TOTAL	100% OPEN	OWNER IS GROWING HAY	APPROVE
2022	CUVA	261-2	BURNS SANDRA S AND KICKLIGHTER GENA B AND BURNS BROOKE A AS TRUSTEES OF THE JERRY BURNS TESTAMENTARY TRUST	241.04 CUVA 241.04 TOTAL	92% OPEN 8% TIMBER		APPROVE

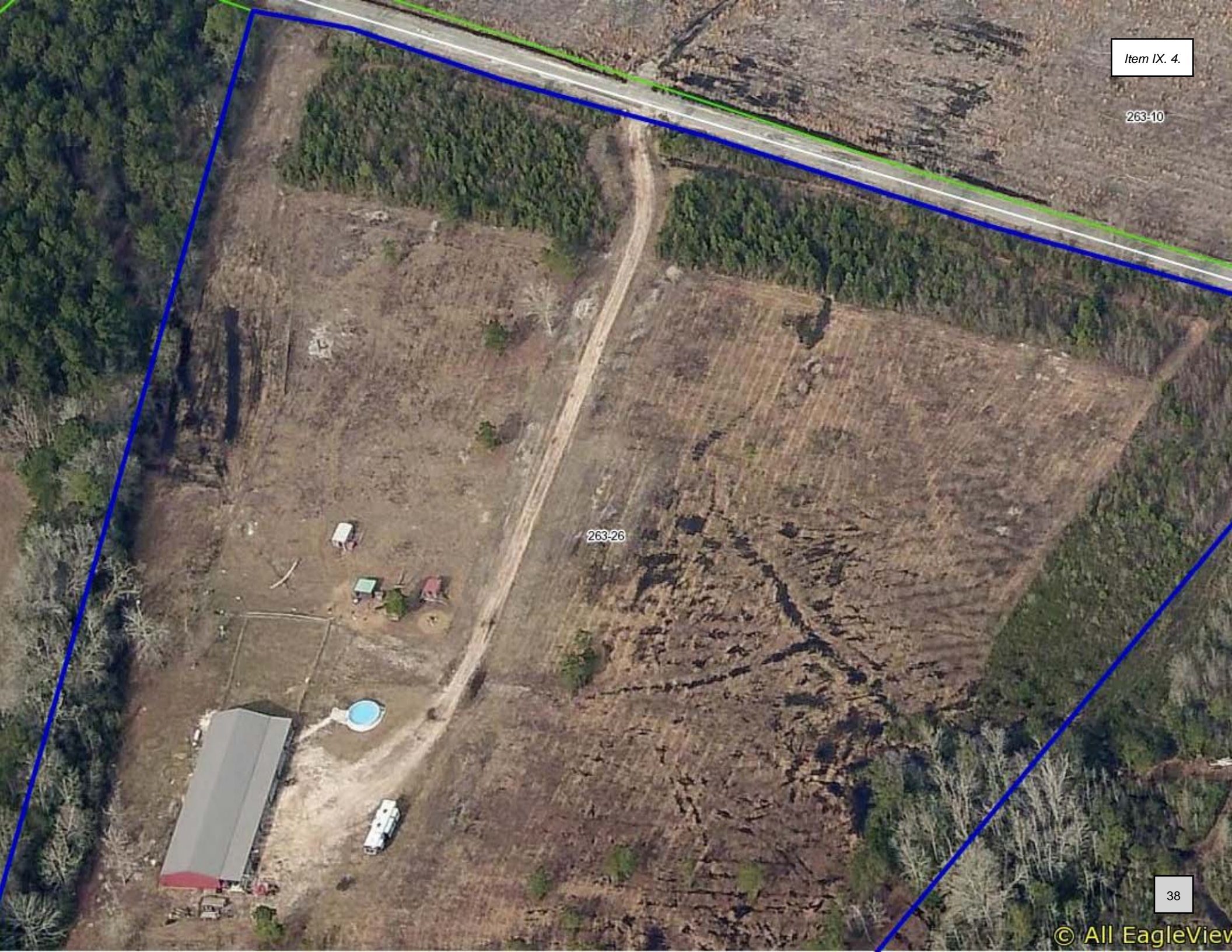
<u>CUVA DENIALS- JANUARY 8TH, 2024 BOA MEETING</u>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2025	CUVA	254-11	PRESS MARY JO	9.00 CUVA 10.00 TOTAL	34% OPEN 66% TIMBER	2025 APPLICATION. X1 HOMESITE	DENY
2024	CUVA	222-1	PATRICK KERMIT ALLEN	43.60 CUVA 43.60 TOTAL	100% TIMBER	MISSING \$26.00 FILING FEE AND ESTATE PAPERWORK	DENY
2024	CUVA	263-26	BABER TERESA K AND OLSON MICHAEL SCOTT	16.00 CUVA 17.00 TOTAL	65% OPEN 35% TIMBER	PROPERTY IS NOT AT LEAST 50% TIMBER OR AGRICULTURALLY USED (SEE ALL PHOTOS AND MAP). X1 HOMESITE	DENY
2024	CUVA	412-5A01	FALKNER BRANDON DANIEL	9.33 CUVA 9.33 TOTAL	84% OPEN 16% TIMBER	PARCEL IS UNDER 10.00 ACRES- OWNER HAS NOT PROVIDED PROOF OF AGRICULTURAL USAGE. THERE IS A 1.01 ACRE SEPARATE PARCEL (412-5A1A, MR. FALKNER IS PART OWNER) WITH A HOUSE IN MIDDLE OF THIS PARCEL. (SEE ALL PHOTOS AND MAP)	DENY



RED AREA-
ESTIMATED AREA
OF GRAZING FOR
GOATS

263-10

263-26





PARCEL 263-26

Item IX. 4.



PARCEL 263-26

Item IX. 4.







PARCEL 263-26

Item IX. 4.



PARCEL 263-26

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PARCEL 263-26

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PARCEL 263-26

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Item IX. 4.

PARCEL 412-5A01

Item IX. 4.



PARCEL 412-5A01

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PARCEL 412-5A01



PARCEL 412-5A01

PARCEL 412-5A01

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PARCEL 412-5A01

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PARCEL 412-5A01

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PARCEL 412-5A01

Item IX. 4.



PARCEL
412-5A01

Item IX. 4.



PARCEL 412-5A01

Item IX. 4.



<u>FINAL BREACH/45 DAY APPEAL- JANUARY 8TH, 2024 BOA MEETING</u>							
<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	342-29D	LANCASTER RICHARD	5.89 CUVA 5.89 TOTAL	100% OPEN	OWNER HAS SPLIT 1.14 ACRES FROM 5.89 ACRE PARCEL WITH A RESIDENCE. PARCEL IS NOW 4.94 ACRES WITH A RESIDENCE AND HAS BEEN DEEDED TO NEW OWNER, ASHLEY HYNES. NOW ONLY 1.14 ACRES (VACANT) IS IN THE NAME OF RICHARD LANCASTER (ORIGINAL OWNER). OWNERS HAVE NOT PROVIDED PROOF OF CONTINUED AGRICULTURAL USAGE. X1 HOMESITE	FINAL BREACH
2020	CUVA	270-17A03	FORBES JOSHUA MORGAN	5.00 CUVA 5.00 TOTAL	50% OPEN 50% TIMBER	OWNER HAS SPLIT 5.00 ACRES (270-17A03) FROM PARCEL 270-17A (WHICH HAS NOW BECOME 10.44 AC WITH A RESIDENCE).THERE IS ALSO A 2020 MOBILE HOME ON THE 5.00 ACRE PARCEL. BOTH PARCELS ARE CURRENTLY STILL IN THE SAME OWNER'S NAME. OWNER HAS NOT PROVIDED PROOF OF CONTINUED AGRICULTURAL USAGE.	FINAL BREACH

<u>FINAL BREACH/45 DAY APPEAL- JANUARY 8TH, 2024 BOA MEETING</u>							
<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	443-36	SVEDRES EDWARD V	11.80 CUVA 11.80 TOTAL	2% OPEN 98% TIMBER	PARCEL WENT INTO CUVA IN 2019 AS 62.80 ACRES. 2023 PLAT (29/677) SPLITS PARCEL INTO 51.24 ACRES AND 11.80 ACRES (TOTALING 63.04 ACRES). THERE IS NOW 0.24 OF AN ACRE OVER WHAT THE ORIGINAL PLAT STATED. NEW OWNER HAS SENT IN CONTINUATION APPLICATION ACCORDING TO NEW ACREAGE (PARCEL 443-46A, 51.24 AC CONTINUED UNDER BRAD YOUNG), ORIGINAL OWNER HAS NOT CONTINUED HIS PORTION OF THE NEW ACREAGE (PARCEL 443-36, 11.80 AC).	FINAL BREACH

CUVA NEW APPROVALS- JANUARY 8TH, 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>
2024	CUVA	234A-13	HUGHES MICHAEL GORDON & JENNIFER LEE	11.24 CUVA 12.24 TOTAL	12% OPEN 88% TIMBER	X1 HOMESITE	APPROVE
2024	CUVA	325-4	MORGAN NANCY T	149.80 CUVA 149.80 TOTAL	100% TIMBER		APPROVE
2024	CUVA	442-11	COLLINS SUSAN JONES	18.72 CUVA 21.72 TOTAL	100% TIMBER	X3 HOMESITE	APPROVE
2024	CUVA	415-34	CHILDRENS LEZ/LBZ LLC	20.38 CUVA 20.38 TOTAL	100% TIMBER	LLC INFORMATION IN WINGAP DOCUMENTS	APPROVE
2024	CUVA	229-13	MCELVEEN SHERRIE E	12.32 CUVA 13.32 TOTAL	47% OPEN 53% TIMBER	X1 HOMESITE	APPROVE
2024	CUVA	348D-1	TICE BARRY CHRISTOPHER JR AND BRITTANY RAYMOND	40.01 CUVA 41.01 TOTAL	24% OPEN 76% TIMBER	X1 HOMESITE	APPROVE

CUVA NEW APPROVALS- JANUARY 8TH, 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>
2024	CUVA	364-13	ARNSDORFF MARK LOUIS AND KRISHELE LEIGH	99.00 CUVA 99.00 TOTAL	2% OPEN 98% TIMBER		APPROVE
2024	CUVA	447-13	RAHN DOUGLAS A	9.00 CUVA 10.00 TOTAL	100% TIMBER	X1 HOMESITE	APPROVE
2024	CUVA	337-2	EDWARDS TAMMY P	12.00 CUVA 13.00 TOTAL	100% TIMBER	X1 HOMESITE	APPROVE
2024	CUVA	277-1	LINDSEY REGINA F AS TRUSTEE OF THE REGINA F LINDSEY LIVING TRUST	92.50 CUVA 92.50 TOTAL	100% TIMBER		APPROVE
2024	CUVA	442-9	BENNETT CHAPMAN	12.50 CUVA 13.50 TOTAL	35% OPEN 65% TIMBER	X1 HOMESITE. OWNER STATED THEY ARE RAISING HORSES	APPROVE

<u>BREACH DUE TO AGE- JANUARY 8TH, 2024 BOA MEETING</u>							
<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	S115-2TPO	BURNS BARBARA J	29.66 CUVA 29.66 TOTAL	100% TIMBER	OWNER IS REQUESTING TO BREACH DUE TO AGE (LETTER IN WINGAP DOCUMENTS)	BREACH DUE TO AGE
2022	CUVA	315-8	GRAHAM RALPH E	13.08 CUVA 13.08 TOTAL	6% OPEN 94% TIMBER	OWNER IS REQUESTING TO BREACH DUE TO AGE (LETTER IN WINGAP DOCUMENTS)	BREACH DUE TO AGE

EXEMPT PROPERTY APPLICATION

O.C.G.A. 48-5-41

Item IX. 8.

COUNTY <u>Effingham</u>	MAP & PARCEL # <u>02850005</u>	DIGEST YEAR <u>2024</u>
TITLE HOLDER'S NAME <u>Blue Sky Acres Inc.</u>		
NAME ON DIGEST <u>Blue Sky Acres Inc.</u>		
PROPERTY ADDRESS <u>729 Ardmore Oaky Rd.</u>		
<u>Springfield, GA</u>		TELEPHONE NUMBER <u>912-785-0223</u>
DATE ACQUIRED <u>3/22/23</u>	MARKET VALUE <u>\$485,000</u>	OWNERSHIP (LEASED, FEE SIMPLE, etc)

Type of Property: ☒ Real Property and/or ☐ Personal Property

A. Mark (X) the appropriate descriptions of all improvements on/to the parcel of land: (The total number of buildings = 4) If for Personal Property please provide a detailed asset listing & all inventory

- | | | |
|---|---|--|
| <input type="checkbox"/> Unimproved raw land | <input type="checkbox"/> Recreation Facilities | <input type="checkbox"/> Church administration buildings |
| <input type="checkbox"/> Gov't owned buildings | <input type="checkbox"/> Offices | <input type="checkbox"/> Perpetual care cemetery offices |
| <input type="checkbox"/> Non-profit public hospital | <input type="checkbox"/> Meeting halls | <input type="checkbox"/> Paved |
| <input type="checkbox"/> Public library | <input type="checkbox"/> Club house | <input type="checkbox"/> Equipment |
| <input type="checkbox"/> Public (owned) schools | <input type="checkbox"/> Dormitories | <input type="checkbox"/> Furniture & Fixtures |
| <input type="checkbox"/> Private school – open to public | <input type="checkbox"/> Classrooms | <input type="checkbox"/> Inventory |
| <input type="checkbox"/> Housing owned by fraternity chapters | <input type="checkbox"/> Parsonage (not rented) | <input checked="" type="checkbox"/> Others: (specify) |
| <input type="checkbox"/> Non-profit home for aged | <input type="checkbox"/> Church/Temple | <u>Workshop, storage shed X2</u> |
| <input checked="" type="checkbox"/> Single family residence | <input type="checkbox"/> Shrine | <u>Hog storage shed</u> |
| <input type="checkbox"/> Concession stand | | |
| <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.

- | | |
|--|---|
| <u>20</u> Undeveloped Land | <input type="checkbox"/> Place of Religious Worship |
| <input type="checkbox"/> Parking Lot | <input type="checkbox"/> Place of Religious Burial |
| <u>5</u> Present/Future Building Site | <input type="checkbox"/> Held for Investment |
| <input type="checkbox"/> Gov't Owned | <input type="checkbox"/> Other (Specify) |
| <u>75</u> 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.)

- 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

YES NO N/A

_____ ☒ _____

YES NO N/A

- the use of any part of this property? (If yes, please identify and explain circumstances and terms on an attached sheet of paper)
- 2) Is the property open to the general public?(ex: if church is it open to the general public)
- 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)
- 4) Does any person, group, or organization have priority of use of property which is open to the general public? If yes, please identify.
- 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)
- 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)
- 7) Is the property owner exempt from Federal/State income tax? If yes, fill in the IRC Section No. 501 (c) (3) (example Section 501 (c) (3))
- 8) If the corporation entity holds IRC 501 (c) exemption, was it obtained prior to July 1, 1959?
- 9) Has the Federal or State Income tax exemption status ever been revoked or suspended?
- 10) Is the property owner a political subdivision or instrumentality of the county, state, or federal gov't?
- 11) Is the property within the territorial limits of the political subdivision?
- 12) Is the property owned by private individuals?
- 13) Is the property owned by private organizations or clubs?
- 14) Is the property owner a non-profit corporation without stockholders?
- 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.

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- 16) Is any part of the property being leased from the applicant? If yes, please explain. 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. _____

- 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) If you answered YES to question 7. Do you fall under 1. Public Charity 2. Private Foundation 3. Private Operating Foundation? _____
 Public Charity
- 21) If Non-Profit do you have a charter & bylaws? If yes, please provide them. X _____

- 22) 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%) Please provide your Income Statement as well as a Cash Flow Statement _____
 Contributions 100%

- 23) Explain briefly how these funds are used. _____
 These funds are used for property maintenance, salaries for our supported staff with disabilities program and administrative staff and have been used to get our program off the ground in order to have a greater impact.

24) 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.

Property is not vacant

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

Hallie Myers
(Signature)
Hallie Myers
(Print Name)

10/24/23
(Date)
843-621-2321
(Telephone Number)

EXEMPTION APPLICATION INSTRUCTIONS

ALL QUESTIONS ON THE APPLICATION MUST BE ANSWERED.

- Please only submit one application per parcel of real estate or account of personal property.
- Please describe only the property in which you are applying for, and not any other properties owned by the applicant.
- The fact that fees are received from the use of the property does not mean that the property is not exempt; but it is important that the applicant describe every charge in detail. Please state what expenses these fees/charges cover.
- If open to the general public, describe how often it is available to the public or which specific groups of people it is open for, or if service oriented, state the number of people available to apply for the services each year.
- Applicants applying for exempt status are typically organizations of some type, not private individuals. However, it is very important that all reasons are explained in detail in order to receive exempt status.
- Incidental Income is defined as income resulting from any use not directly related to the activities of the organization. Such as rental & lease fees for facilities.
- Exemption from state and federal income taxes does not automatically constitute exemption from ad valorem taxes & neither does non-profit status. Applicants must meet all Georgia Law requirements for Exempt status.

Bylaws of Blue Sky Acres, Inc.

Article 1 Office

Section 1. Principal Office

The principal office of the corporation is in Effingham County, State of Georgia.

Section 2. Change of Address

The designation of the county or state of the corporation's principal office may be changed by amendment of these bylaws. The board of directors may change the principal office from one location to another within the named county by noting the changed address and effective date below, and such changes of address shall not be deemed, nor require, an amendment of these bylaws:

Article 2 Nonprofit Purposes

Section 1. IRC Section 501(c)(3) Purposes

The Corporation is hereby established for exclusively charitable and educational purposes, and in pursuance of the following specific purposes within the meaning of 501(c)(3) of the Internal Revenue Code.

Section 2. Specific Objectives and Purposes

The specific objectives and purposes of this corporation shall be: To improve the lives of individuals facing physical, mental and/or emotional challenges through relationships, horses and Christian principles.

Article 3 Directors

Section 1: Size:

The Board of Directors shall have up to nine but no fewer than three directors.

Section 2: Application:

Individuals wishing to obtain membership on the Board of Directors shall submit a board application. Each application presented to the Board will require nomination from at least one Board member. The nominating board member shall ensure that the applicant meets with the executive director and the board chair and shall provide a board member job description as well as relevant materials describing the organization and its programs. The request will be forwarded to each Board member for their review. The applicant will be invited to and interviewed at the next Board meeting. The applicant's request shall be approved or disapproved by a majority vote of the Board members present and voting at this time. If approved, the applicant shall become a member-elect and required to complete an orientation for new board members within the next 60 days. This shall serve as a trial period for the applicant in which he/she may withdraw the application if so desired. At the end of the 60 days the member elect will be approved or disapproved as a voting member by a majority vote.

Section 3: Responsibility:

Subject to the provisions of the laws of this state and any limitations in the articles of incorporation and these bylaws relating to action required or permitted to be taken or approved by the members, if any, of this corporation, the activities and affairs of this corporation shall be conducted, and all corporate powers shall be exercised by or under the direction of the board of directors.

It shall be the duty of the directors to:

- a. Perform all duties imposed on them collectively or individually by law, by the articles of incorporation, or by these bylaws.
- b. Appoint and remove, employ and discharge, and, except as otherwise provided in these bylaws, prescribe the duties and fix the compensation, if any, of all officers, agents, and employees of the corporation.
- d. Meet at such times and places as required by these bylaws.
- e. Register their addresses with the secretary of the corporation, and notices of meetings mailed or telegraphed to them at such addresses shall be valid notices thereof.

Section 4: Term of Office

Each director shall hold office for a period of three years. A director may serve two consecutive terms.

Section 5: Compensation

Directors shall serve without compensation except that a reasonable fee may be paid to directors for attending special meetings of the board. Any payments to directors shall be approved in advance in accordance with this corporation's conflict of interest policy, as set forth in Article 9 of these bylaws.

Section 6: Place of Meetings

Meetings shall be held at the principal office of the corporation unless otherwise provided by the board or at such other place as may be designated from time to time by resolution of the board of directors.

Section 7: Regular Meetings

Regular meetings of directors shall be held bimonthly at an agreed upon time and place.

Directors shall be elected by the board of directors during a regular board meeting. Voting for the election of directors shall be by written ballot. Each director shall cast one vote per candidate and may vote for as many candidates as the number of candidates to be elected to the board. The candidates receiving the highest number of votes up to the number of directors to be elected shall be elected to serve on the board.

Section 8: Special Meetings

Special meetings of the board of directors may be called by the chairperson of the board, the president, the vice president, the secretary, by any two directors. Such meetings shall be held at the principal office of the corporation or, if different, at the place designated by the person or persons calling the special meeting.

Section 9: Notice of Meetings

Unless otherwise provided by the articles of incorporation, these bylaws, or provisions of law, the following provisions shall govern the giving of notice for meetings of the board of directors:

- a. **Regular Meetings.** No notice need be given of any regular meeting of the board of directors.
- b. **Special Meetings.** At least one-week prior notice shall be given by the secretary of the corporation to each director of each special meeting of the board. Such notice will be provided by email and shall state the place, date, and time of the meeting and the matters proposed to be acted upon at the meeting.

- c. **Emergency Meetings.** An emergency meeting may be called by an officer of the board giving 24-hours or less notice by phone or email if that board member believes that time is of the essence regarding some special circumstance that either adversely or positively affects the operation of the corporation. The purpose of the meeting must be specified in the phone call or email and the time and place agreed upon by the officers of the board. The meeting may be held by teleconferencing one or all of the members if so desired.

Section 10: Quorum for Meetings

A quorum shall consist of at least 51% of the members of the board of directors.

Except as otherwise provided under the articles of incorporation, these bylaws, or provisions of law, no business shall be considered by the board at any meeting at which the required quorum is not present, and the only motion which the chair shall entertain at such meeting is a motion to adjourn.

Section 11: Majority Action as Board Action

Every act or decision done or made by a majority of the directors present at a meeting duly held at which a quorum is present is the act of the board of directors.

Section 12: Conduct of Meetings

Meetings of the board of directors shall be presided over by the chairperson of the board, or, if no such person has been so designated, or in his or her absence, the vice president of the corporation, or in the absence of each of these persons, by a chairperson chosen by a majority of the directors present at the meeting. The secretary of the corporation shall act as secretary of all meetings of the board, provided that, in his or her absence, the presiding officer shall appoint another person to act as secretary of the meeting.

Meetings shall be governed by Roberts Rules of Order, insofar as such rules are not inconsistent with or in conflict with the articles of incorporation, these bylaws, or with provisions of law.

Section 13: Vacancies

Vacancies on the board of directors shall exist (1) on the death, resignation, or removal of any director, and (2) whenever the number of authorized directors is increased.

Any director may resign effective upon giving written notice to the chairperson of the board, the president, the secretary, or the board of directors, unless the notice specifies a later time for the effectiveness of such resignation. No director may resign if the corporation would then be left without a duly elected director or directors in charge of its affairs, except upon notice to the office of the attorney general or other appropriate agency of this state.

Directors may be removed from office, with or without cause, as permitted by and in accordance with the laws of this state.

Unless otherwise prohibited by the articles of incorporation, these bylaws, or provisions of law, vacancies on the board may be filled by approval of the board of directors. If the number of directors then in office is less than a quorum, a vacancy on the board may be filled by approval of a majority of the directors then in office or by a sole remaining director. A person elected to fill a vacancy on the board shall hold office until the next election of the board of directors or until his or her death, resignation, or removal from office.

Section 14: Nonliability of Directors

The directors shall not be personally liable for the debts, liabilities, or other obligations of the corporation.

Section 15: Indemnification by Corporation of Directors and Officers

The directors and officers of the corporation shall be fully indemnified by the corporation permissible under the laws of this state.

Section 16: Insurance for Corporate Agents

Except as may be otherwise provided under provisions of law, the board of directors may adopt a resolution authorizing the purchase and maintenance of insurance on behalf of any agent of the corporation (including a director, officer, employee, or other agent of the corporation) against liabilities asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, whether or not the corporation would have the power to indemnify the agent against such liability under the articles of incorporation, these bylaws, or provisions of law.

Article 4 Officers

Section 1: Titles:

The officers of this Corporation shall be a President; one or more Vice-Presidents; a Secretary and a Treasurer. The Board of Directors may add, at its discretion, other officers as it deems necessary.

Section 2: Election and Term of Office:

The officers of the Corporation shall be elected at the annual meeting of the Board of Directors to serve for terms as described in Article 3, Section 4. Each officer shall hold office until his or her successor shall be duly qualified and elected.

Section 3: Vacancies:

Vacancies may be filled, or new offices created and filled, at any meeting of the Board for the term of that office.

Section 4: Removal:

Any officer elected or appointed by the Board of Directors may be removed by an affirmative vote of fifty-one percent (51%) of the total Board whenever, in its judgment, the best interest of the Corporation would be served thereby.

Section 5: President:

The President shall preside at all meetings of the Board of Directors or of the Executive Committee. The President shall see that all orders and resolutions of the Board of Directors are carried into effect. The President shall have general superintendence of all other officers of the Corporation and shall see that their duties are properly performed. Such guidelines and direction as the Executive Director may require shall be provided by the President. The President shall, from time to time, report to the Board of Directors all matters within his/her knowledge which the interests of the Corporation may require to be brought to their attention.

Section 6: Vice-President One:

In the absence of the President or in the event of the President's inability or refusal to act, the Vice-President One shall perform the duties of the President, and when so acting, shall have all powers of and be subject to, all restrictions upon the President. Any Vice-President shall perform other duties as from time to time may be assigned by the President or by the Board of Directors.

Section 7: Vice-President Two:

The Executive Director shall serve as the Vice-President Two, without voting privileges; be custodian of the corporate records and corporate seal; and keep a register of the name and post office address of each corporate member.

Section 8: Recording Secretary:

The Recording Secretary shall keep the minutes of the meetings of the Board of Directors; perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned by the President or the Board of Directors.

Section 9: Treasurer:

The treasurer shall keep and maintain adequate and correct accounts of the Corporation's properties and business transactions shall render reports and accounting required and shall discharge such other duties as pertaining to the office or as prescribed by the Board of Directors.

Article 5 Committees

Section 1: Executive Committee

The board of directors may, by a majority vote of its members, designate an Executive Committee consisting of the president, vice-president, treasurer, secretary, and executive director and may delegate to such committee the powers and authority of the board in the management of the business and affairs of the corporation, to the extent permitted, and, except as may otherwise be provided, by provisions of law.

By a majority vote of its members, the board may at any time revoke or modify any or all the executive committee authority so delegated, increase or decrease but not below two (2) the number of the members of the executive committee, and fill vacancies on the Executive Committee from the members of the board. The executive committee shall keep regular minutes of its proceedings, cause them to be filed with the corporate records, and report the same to the board from time to time as the board may require.

Section 2: Other Committees

The corporation shall have such other committees as may from time to time be designated by resolution of the board of directors. These committees may consist of persons who are not also members of the board and shall act in an advisory capacity to the board.

Section 3: Meetings and Action of Committees

Meetings and action of committees shall be governed by, noticed, held, and taken in accordance with the provisions of these bylaws concerning meetings of the board of directors, with such changes in the context of such bylaw provisions as are necessary to substitute the committee and its members for the board of directors and its members, except that the time for regular and special meetings of committees may be fixed by resolution of the board of directors or by the committee. The board of directors may also adopt rules and regulations pertaining to the conduct of meetings of committees to the extent that such rules and regulations are not inconsistent with the provisions of these bylaws.

Article 6

Execution of Instruments, Deposits, and Funds

Section 1: Execution of Instruments

The board of directors, except as otherwise provided in these bylaws, may by resolution authorize any officer or agent of the corporation to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances. Unless so authorized, no officer, agent, or employee shall have any power or authority to bind the corporation by any contract or engagement or to pledge its credit or to render it liable monetarily for any purpose or in any amount.

Section 2: Checks and Notes

Except as otherwise specifically determined by resolution of the board of directors, or as otherwise required by law, checks, drafts, promissory notes, orders for the payment of money, and other evidence of indebtedness of the corporation shall be signed by the treasurer and countersigned by the president of the corporation.

Section 3: Deposits

All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the board of directors may select.

Section 4: Gifts

The board of directors may accept on behalf of the corporation any contribution, gift, bequest, or devise for the nonprofit purposes of this corporation.

Article 7 Corporate Records, Reports, and Seal

Section 1: Maintenance of Corporate Records

The corporation shall keep at its principal office:

- a. Minutes of all meetings of directors, committees of the board, and, if this corporation has members, of all meetings of members, indicating the time and place of holding such meetings, whether regular or special, how called, the notice given, and the names of those present and the proceedings thereof.
- b. Adequate and correct books and records of account, including accounts of its properties and business transactions and accounts of its assets, liabilities, receipts, disbursements, gains, and losses.
- c. A record of its members, if any, indicating their names and addresses and, if applicable, the class of membership held by each member and the termination date of any membership.
- d. A copy of the corporation's articles of incorporation and bylaws as amended to date, which shall be open to inspection by the members, if any, of the corporation at all reasonable times during office hours.

Section 2: Corporate Seal

The board of directors may adopt, use, and at will alter, a corporate seal. Such seal shall be kept at the principal office of the corporation. Failure to affix the seal to corporate instruments, however, shall not affect the validity of any such instrument.

Section 3: Directors' Inspection Rights

Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents of every kind and to inspect the physical properties of the corporation and shall have such other rights to inspect the books, records, and properties of this corporation as may be required under the articles of incorporation, other provisions of these bylaws, and provisions of law.

Section 5: Right to Copy and Make Extracts

Any inspection under the provisions of this article may be made in person or by agent or attorney and the right to inspection shall include the right to copy and make extracts.

Section 6: Periodic Report

The board shall cause any annual or periodic report required under law to be prepared and delivered to an office of this state or to the members, if any, of this corporation, to be so prepared and delivered within the time limits set by law.

Article 8

IRC 501(c)(3) Tax Exemption Provisions

Section 1: Limitations on Activities

No substantial part of the activities of this corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation (except as otherwise provided by Section 501(h) of the Internal Revenue Code), and this corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office.

Notwithstanding any other provisions of these bylaws, this corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

Section 2: Prohibition Against Private Inurement

No part of the net earnings of this corporation shall inure to the benefit of, or be distributable to, its members, directors or trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes of this corporation.

Section 3: Distribution of Assets

Upon the dissolution of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation, shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or shall be distributed to the federal government, or to a state or local government, for a public purpose. Such distribution shall be made in accordance with all applicable provisions of the laws of this state.

Article 9

Conflict of Interest and Compensation Approval Policies

Section 1: Purpose of Conflict-of-Interest Policy

The purpose of this conflict of interest policy is to protect this tax-exempt corporation's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the corporation or any "disqualified person" as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations and which might result in a possible "excess benefit transaction" as defined in Section 4958(c)(1)(A) of the Internal Revenue Code and as amplified by Section 53.4958 of the IRS Regulations. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Section 2: Definitions

- a. **Interested Person.** Any director, principal officer, member of a committee with governing board delegated powers, or any other person who is a "disqualified person" as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations, who has a direct or indirect financial interest, as defined below, is an interested person.
- b. **Financial Interest.** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
 1. An ownership or investment interest in any entity with which the corporation has a transaction or arrangement;
 2. A compensation arrangement with the corporation or with any entity or individual with which the corporation has a transaction or arrangement; or
 3. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the corporation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Section 3, paragraph B, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Section 3: Conflict of Interest Avoidance Procedures

- a. **Duty to Disclose.** In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the

directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

- b. **Determining Whether a Conflict of Interest Exists.** After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.
- c. **Procedures for Addressing the Conflict of Interest.** An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

After exercising due diligence, the governing board or committee shall determine whether the corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

- d. **Violations of the Conflicts of Interest Policy.** If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Section 4: Records of Board and Board Committee Proceedings

The minutes of meetings of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Section 5: Compensation Approval Policies

A voting member of the governing board who receives compensation, directly or indirectly, from the corporation for services is precluded from voting on matters pertaining to that member's compensation.

A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the corporation for services is precluded from voting on matters pertaining to that member's compensation.

No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

When approving compensation for directors, officers and employees, contractors, and any other compensation contract or arrangement, in addition to complying with the conflict of interest requirements and policies contained in the preceding and following sections of this article as well as the preceding paragraphs of this section of this article, the board shall also comply with the following additional requirements and procedures:

- a. the terms of compensation shall be approved by the board prior to the first payment of compensation;
- b. all members of the board who approve compensation arrangements must not have a conflict of interest with respect to the compensation arrangement as specified in IRS Regulation Section 53.4958-6(c)(iii), which generally requires that each board member or committee member approving a compensation arrangement between this organization and a "disqualified person" (as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations):
 1. is not the person who is the subject of the compensation arrangement, or a family member of such person;

2. is not in an employment relationship subject to the direction or control of the person who is the subject of the compensation arrangement;
 3. does not receive compensation or other payments subject to approval by the person who is the subject of the compensation arrangement;
 4. has no material financial interest affected by the compensation arrangement; and
 5. does not approve a transaction providing economic benefits to the person who is the subject of the compensation arrangement, who in turn has approved or will approve a transaction providing benefits to the board or committee member.
- c. the board shall obtain and rely upon appropriate data as to comparability prior to approving the terms of compensation. Appropriate data may include the following:
1. compensation levels paid by similarly situated organizations, both taxable and tax-exempt, for functionally comparable positions. "Similarly situated" organizations are those of a similar size, purpose, and with similar resources;
 2. the availability of similar services in the geographic area of this organization;
 3. current compensation surveys compiled by independent firms;
 4. actual written offers from similar institutions competing for the services of the person who is the subject of the compensation arrangement;

As allowed by IRS Regulation 4958-6, if this organization has average annual gross receipts (including contributions) for its three prior tax years of less than \$1 million, the board will have obtained and relied upon appropriate data as to comparability if it obtains and relies upon data on compensation paid by three comparable organizations in the same or similar communities for similar services.

- d. the terms of compensation and the basis for approving them shall be recorded in written minutes of the meeting of the board or compensation committee that approved the compensation. Such documentation shall include:
1. the terms of the compensation arrangement and the date it was approved;
 2. the members of the board who were present during debate on the transaction, those who voted on it, and the votes cast by each board or committee member;

3. the comparability data obtained and relied upon and how the data was obtained;
4. If the board determines that reasonable compensation for a specific position in this organization or for providing services under any other compensation arrangement with this organization is higher or lower than the range of comparability data obtained, the board or committee shall record in the minutes of the meeting the basis for its determination;
5. If the board makes adjustments to comparability data due to geographic area or other specific conditions, these adjustments and the reasons for them shall be recorded in the minutes of the board or committee meeting;
6. any actions taken with respect to determining if a board or committee member had a conflict of interest with respect to the compensation arrangement, and if so, actions taken to make sure the member with the conflict of interest did not affect or participate in the approval of the transaction (for example, a notation in the records that after a finding of conflict of interest by a member, the member with the conflict of interest was asked to, and did, leave the meeting prior to a discussion of the compensation arrangement and a taking of the votes to approve the arrangement);
7. The minutes of board or committee meetings at which compensation arrangements are approved must be prepared before the later of the date of the next board or committee meeting or 60 days after the final actions of the board are taken with respect to the approval of the compensation arrangements. The minutes must be reviewed and approved by the board and committee as reasonable, accurate, and complete within a reasonable period thereafter, normally prior to or at the next board or committee meeting following final action on the arrangement by the board or committee.

Section 6: Annual Statements

Each director, principal officer, and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. has received a copy of the conflicts of interest policy.
- b. has read and understands the policy.
- c. has agreed to comply with the policy; and
- d. understands the corporation is charitable and to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Section 7: Periodic Reviews

To ensure the corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's-length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit, or in an excess benefit transaction.

Section 8. Use of Outside Experts

When conducting the periodic reviews as provided for in Section 7, the corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

Article 10 Amendment of Bylaws

Section 1: Amendment

Subject to the power of the members, if any, of this corporation to adopt, amend, or repeal the bylaws of this corporation and except as may otherwise be specified under provisions of law, these bylaws, or any of them, may be altered, amended, or repealed and new bylaws adopted by approval of the board of directors.

Article 11 Construction and Terms

If there is any conflict between the provisions of these bylaws and the articles of incorporation of this corporation, the provisions of the articles of incorporation shall govern.

Should any of the provisions or portions of these bylaws be held unenforceable or invalid for any reason, the remaining provisions and portions of these bylaws shall be unaffected by such holding.

All references in these bylaws to the articles of incorporation shall be to the articles of incorporation, articles of organization, certificate of incorporation, organizational charter, corporate charter, or other founding document of this corporation filed with an office of this state and used to establish the legal existence of this corporation.

All references in these bylaws to a section or sections of the Internal Revenue Code shall be to such sections of the Internal Revenue Code of 1986 as amended from time to time, or to corresponding provisions of any future federal tax code.

ADOPTION OF BYLAWS

We, the undersigned, are all of the initial directors or incorporators of this corporation, and we consent to, and hereby do, adopt the foregoing bylaws, consisting of 17 preceding pages, as the bylaws of this corporation.

Dated: 02/02/2021

Jane Leslie Williams

Larry Fort

Pam Moore

Karen Signal

Control Number : 21035698

STATE OF GEORGIA

Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

CERTIFICATE OF INCORPORATION

I, **Brad Raffensperger**, the Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that

Blue Sky Acres, Inc.

a Domestic Nonprofit Corporation

has been duly incorporated under the laws of the State of Georgia on **02/02/2021** by the filing of articles of incorporation in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.

WITNESS my hand and official seal in the City of Atlanta
and the State of Georgia on **02/11/2021**.



Brad Raffensperger

Brad Raffensperger
Secretary of State

ARTICLES OF INCORPORATION

Electronically Filed
Secretary of State
Filing Date: 2/2/2021 4:05:33 PM

BUSINESS INFORMATION

CONTROL NUMBER 21035698
BUSINESS NAME Blue Sky Acres, Inc.
BUSINESS TYPE Domestic Nonprofit Corporation
EFFECTIVE DATE 02/02/2021

The corporation is organized pursuant to the Georgia Nonprofit Corporation Code.

PRINCIPAL OFFICE ADDRESS

ADDRESS 126 Willowpeg Rd., Rincon, GA, 31326, USA

REGISTERED AGENT

NAME	ADDRESS	COUNTY
Jane Leslie Williams	126 Willowpeg Rd., Rincon, GA, 31326, USA	Effingham

INCORPORATOR(S)

NAME	TITLE	ADDRESS
Jane Leslie Williams	INCORPORATOR	126 Willowpeg Rd., Rincon, GA, 31326, USA
John J. Neely, III	INCORPORATOR	30 Tidewater Way, Savannah, GA, 31411, USA

MEMBER INFORMATION

The corporation will not have members.

OPTIONAL PROVISIONS

N/A

AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE Jane Leslie Williams
AUTHORIZER TITLE Incorporator



Statement on Availability to the General Public and Individuals We Plan to Serve

Blue Sky Acres is available for use by the public by appointment. We allow for tours to be scheduled of our facility during operating hours to view our woodworking shop for individuals with disabilities and are available for group field trips when planned in advance.

Our primary focus is to serve individuals facing physical, mental and emotional challenges through our equine programs and job skills training for people with disabilities. We do this through partnerships with DFACS and B&B Care Services.

We will begin offering horsemanship classes in the spring of 2024 to all individuals age 14 and up in order to promote effective relationship with equines. This class will consist of four sessions in the evenings and will be promoted to everyone in the community.

We anticipate being able to serve around 20 individuals with disabilities in our first year through equine programs, 5 foster children and 6 through our supported employment programs in addition to field and group outings to our facility. We plan to offer 4-5 horsemanship classes to the community with approximately 4-6 individuals in each. In upcoming years, we will be growing our program to accommodate more individuals.



02850005

2024 Effingham County Board of Assessors

10/24/2023 2:47:43 PM
Acct # 2031
kwilliams

Item IX. 8.

Owner Information			General Property Information						Values	
BLUE SKY ACRES INC P O BOX 250 GUYTON, GA 31312			SITUS	729 ARDMORE OAKY RD					Imp Val	78,473
			LEGAL	43.165 AC					Acc Val	12,609
			Tax District	01-County	GMD	12TH	Homestead	S0	Land Val	225,880
			Total Acres	43.17	LL		No Covenant	0	Total Value	316,962
			Zoning	AR-1	LD	12	Acc/Des	5C - 2.132051	2023 : 316,962	2022 : 316,962
			Unit		Return Value	0			2021 : 314,417	2020 : 308,915
- 1.00	- 1.00	- 1.00	- 1.00	- 1.00	- 1.00	- 1.00	- 1.00	02850: LAND: 00000 / BLDG: 00000 - 1.00		

SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
BLUE SKY ACRES INC	DALEY LARISSA W	03/22/2023	2838 493	14 48	485,000	A1		0 FM
DALEY LARISSA W	DALEY LAMAR F AND LARISSA W	04/14/1997	313 209	14 48		0 A1		0 U
DALEY LAMAR F AND LARISSA W	DALEY LAMAR F AND LARISSA W	05/20/1992	313 209	14 48	30,000	V1		0 UI

LAND INFORMATION

CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
A5	Open Land	4	1.00	2,330	2,330
A5	Open Land	3	27.84	2,540	70,714
A5	Open Land	4	4.00	2,330	9,320
A5	Woodland	1	0.11	2,490	274
A5	Woodland	2	10.15	2,290	23,244
A5	Woodland	9	0.07	900	63

ACCESSORY IMPROVEMENTS - 02850005

CS	Descrip	Dim1	Dim2	Units	Year	Grade	Depr	Ovr D	Pcom	Func	Econ	Neigh	IDnits	Value	Photo ?
A1	BARN, LOW COST	12	20	240	1980	0.60	0.50	0.40	1.00	1.00	0.00	1.00	0.00	852	True
R9	FIRE CHARGE-RES_MH	0	0	1	2020	1.00	0.00	0.00	1.00	1.00	0.00	1.00	1602.00	0	False
A1	FIRE FEE-RES	0	0	0	2010	0.00	0.00	1.00	1.00	1.00	0.00	1.00	1.00	0	False
A1	HOME SITE AVG	0	0	1	2000	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	9583	False
A1	IMPLEMENT SHED FLR OR WLS & RF	21	27	567	1980	0.40	0.50	0.00	1.00	1.00	0.00	1.00	0.00	782	True
A1	IMPLEMENT SHED, ROOF ONLY	16	60	960	2000	0.70	0.68	0.40	1.00	1.00	0.00	1.00	1.00	1391	True
A1	IMPLEMENT SHED, ROOF ONLY	10	24	240	2013	1.00	0.98	0.00	1.00	1.00	0.00	1.00	0.00	1	True

02850005

Review: 8/29/2017 by NEAL GROOVER/SBAXTER

Page 1 of 3

92

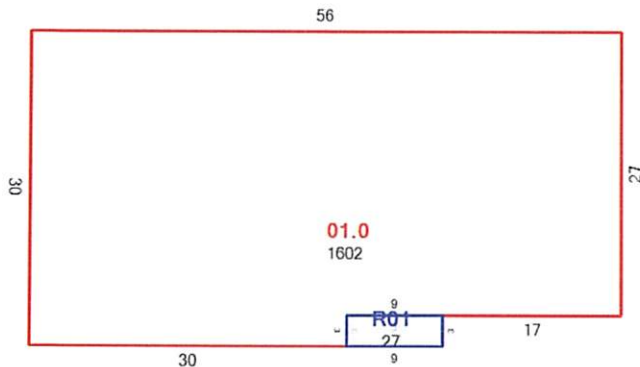
ACCESSORY IMPROVEMENTS - 02850005															
CS	Descrip	Dim1	Dim2	Units	Year	Grade	Depr	Ovr D	Pcom	Func	Econ	Neigh	IDnits	Value	Photo ?
A6	SANITATION - REGULAR	0	0	0	2017	1.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0	False

RES IMP - 02850005 729 ARDMORE OAKY RD							
Impr Key	850	Roof Shape	GABLE/HIP	Basement / Attic	Squarefoot	Phy Depr	0.63
Class / Strat	A1	Floor Construction	008	Bsmt / Finish	0 / 0.00	Phy OVR	0.00
Occupancy / Style	One Family	Floor Finish	CarpetTile	Attic / Finish	0 / 0.00	Func Obsol	1.00
Rooms	0	Interior Wall	Sheetrock	Bsmt Qual		Econ Obsol	1.00
Bedrooms	0	Interior Ceiling	Sheetrock	Attic Qual		% Complete	1.00
Heated Area	1,602	Heat	Cent Heat / AC	Grade	1.05	Neigh Adj	1.00
Story Height	1 STORY NO ATTIC	Plumbing:Std Comp	1	Year Built	1985	CD	1.00
Foundation	Slab Perimeter	Plumbing: Extra Fix	3	Eff Year Built	1985	FMV	78,473
Exterior Wall	Brick Veneer	Full Baths	2	Condition	Average	MAV	0
Roofing	Asphalt Shingles	Half Baths	0	RCN	124,560	OVR FMV	0
Sketch Legend		Other Features					

Code	Type	Area	CODE TYPE	AREA
01.0	1 Sty no attic	1602	Const 1 sty 1 Box	1
R01	01 Open Porch	27		



8/29/2017, 10:37:30 AM 2031
BLDG NO: 01
FHS: 02



Jennifer Keyes

From: Adams, Joseph <joseph.adams@dor.ga.gov>
Sent: Tuesday, November 7, 2023 9:30 AM
To: Jennifer Keyes
Subject: EXTERNAL:RE: Exemption Question

Jennifer,

Is this a purely public charity property? If so, what are their charitable pursuits? If the office and property is being used to further their charitable pursuits and the property is open to the public then it may be exempt. I think you are looking at this correctly but I don't feel like I have all the information.

You should answer the three prong test for purely public charities.

In determining whether property qualifies as an institution of "purely public charity" three factors must be considered and must coexist:

1. First, the owner must be an institution devoted entirely to charitable pursuits;
2. Second, the charitable pursuits of the owner must be for the benefit of the public;
3. Third, the use of the property must be exclusively devoted to those charitable pursuits.

Joseph Adams

Compliance Specialist Supervisor | Georgia Certification Program

Georgia Department of Revenue
 4125 Welcome All Road | Atlanta, Ga. 30349
 Email: joseph.adams@dor.ga.gov
 Phone: 404-724-7000 | Cell: 470-259-7144
 dor.georgia.gov

From: Jennifer Keyes <JKeyes@EffinghamCounty.org>
Sent: Friday, November 3, 2023 12:09 PM
To: Adams, Joseph <joseph.adams@dor.ga.gov>
Subject: Exemption Question

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Morning,

I have a property owner that is requisition an exemption on an equestrian center. The question I have is going to be the office. They have converted a home that is on the property to their office. I asked the property owner if the office was open to the public for use and they stated yes. I am not sure if they understood the question. I am still a little unclear on use of the office. I would think if the public came in and was able to rent the building or part of the building then they would be qualified. Am I looking in the correct direction. I think the office is the holdup. The rest of the parcel would qualify. They are open to the public.



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2024 HOMESTEAD APPROVAL LOG

APPROVALS FOR JANUARY 2024 MEETING

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
417A-22	14042	AMSHOFF ALEXANDER R	S5	2024	KW	QPUBLIC
R252-30	25232	BANKS CANDICE MONIQUE	S1	2024	KW	QPUBLIC
466A-26	20177	BATES LAUREN WEST & AARON RANDALL	S1	2024	KW	QPUBLIC
445D-97	32098	BIGGERSTAFF PRINCESS BARBARA	S1	2024	KW	HUSBAND WORKS IN CANADA AND RENTS HOME THERE
421-44	14804	BRENTS DAVID C	S4	2024	KW	
397-44	12291	BROWNING TAMMIE M & CHARLES N	S1	2024	KW	
397E/41	31983	BROWNLEE NATHANIEL JR	S1	2024	KG	
260-22	953	BURNS SANDRA S	SC	2024	DW	
369B-65	8933	BURR CHRISTOPHER	S1	2024	KW	QPUBLIC
460E/42	18587	CAPIZZA MONICA LEE	S4	2024	KW	
313-30TPO	32246	CARMICKLE DAVID & JUDY	S4	2024	HM	
369A-39	8759	CARNICELLI PETER VINCENT	S5	2024	KW	
445D-100	32101	CHAMPION QUINCY	S5	2024	KW	
264A-30	1131	CHAVOUS JUNE USHER(GLENDA WILSON,DOES NOT LIVE THERE)(USHER CHARLES, DECEASED)	S4	2024	KW	
369-9	8699	CORBITT WESLEY M	SC	2024	KW	QPUBLIC
323B-59	4820	CORLEY CADE T	S1	2024	KW	QPUBLIC
445D-133	32134	CROSBY LARRY & LATARSHA	S1	2024	KW	QPUBLIC
445D-122	32123	DEAL CURTASIA	S1	2024	HM	

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
397-10	12251	DEASON WILLIAM & JULIE	SC	2024	HM	
S100-23	26202	DELANEY LORENE FAITH	S4	2024	CS	
416C-184	28521	DODGE CODY S & AUTUMN L	S1	2024	KW	QPUBLIC
R239-214	24153	DODSON JAMES A	S1	2024	DW	
417D-44	14210	DONNELLY STEPHANIE & PAUL L III	S1	2024	DW	
302C-10	3657	EAVES ALMUS & PATRICIA	SC	2024	HM	
S130-89	27346	ELROD PATRICK KEVIN & SUSAN REBECCA	S1	2024	KW	
300E/13	3171	EUGENIO HUMBERTO & NADIYA	S1	2024	KW	
436D-25	27929	EVANS RYAN & RACHEL	S1	2024	KW	QPUBLIC
412-5A1A	30499	FALKER BRANDON D & VALERIE D	S1	2024	KW	QPUBLIC
445D-103	32104	FORTE RODNEY CURTIS & PRESTON CECELIA	S1	2024	KW	QPUBLIC
462A-179	18984	FRANKLIN JOYCE & JOHN STEPHEN	SC	2024	KW	
348A-11	6827	FROST RYAN THOMAS & MADISON	S1	2024	KW	QPUBLIC
476D-111	30941	GADDIS LOGAN E & SAMANTHA LEE	S1	2024	KW	QPUBLIC
329-17	5264	GIELLA JOSEPH A & KAREN A	SC	2024	KW	
418F-625	31099	GONZALEZ ANGEL Y JR & ALLISON MCKENZIE	S5	2024	KW	
435A-90	16131	GREEN MICHAEL AND BRANDI	S1	2024	KG	
445D-144	32145	GREEN MICHAEL EDWIN	S1	2024	KW	
349A-35	7081	HALE MATTHEW J	S5	2023	KW	QPUBLIC
G21-110	22171	HALL JANET S	SC	2024	KW	
R246-626	24527	HAWKINS AARON	S5	2024	DG	

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
R274-18	17444	HILDERBRAND JOHN N TRUSTEE	SC	2024	KW	QPUBLIC
S122-50	27196	HOLLIS COLLEEN HOPE	S1	2024	KW	QPUBLIC
445-23C	16963	HOUSAND CHRISTOPHER G & ANN W	SC	2024	KW	
462-8	18720	HUGHES STEPHEN & MICHELLE	S1	2024	KW	
S117-26	27030	IRVINE MATTHEW J	S4	2024	KW	
302A-7	3483	JERNIGAN JERRY MICHAEL	SC	2024	HM	
394B-372	31535	JOHNSON BRITTANY L & EDWIN	S1	2024	KW	
414A-11	13611	JOHNSON PATRICK J & ROSALYN	S1	2024	KW	QPUBLIC
445C-233	17216	JOHNSON XAVIUS CONNEL & KELLY	S5	2024	KW	QPUBLIC
418D-41	14418	JONES R BOWEN & DESSELLA H	SC	2024	KW	
G21-22	22083	KAERCHER BETTE	SC	2024	HM	
445D-30	30674	KEEP RYAN LYLE & CROOKS TANYA NICOLE	S5	2024	KW	QPUBLIC
428-34	15286	KIMBROUGH DENNIS M II & ASHLEY C	S1	2024	KW	QPUBLIC
G11-63	21571	KORESKO SHAWN JAMES & EMILY ELIZABETH	S1	2024	KG	
451E/44	17960	KURZ ROBERT DOUGLAS & VERENA	S5	2024	KW	QPUBLIC
352A-80	7556	LANE JIMMY R & DEENA F	S4	2024	KW	
R254-56	25470	LEGORE HOWARD M & BAPTISTE ANN M	SC	2024	KW	
466A-13	20164	MAGANINI VINCENT T	S1	2024	KW	QPUBLIC
R274-47	17501	MAHANY KEVIN & KELLI	SC	2024	KW	QPUBLIC
355A-6	7907	MARTIN KAIN	S1	2024	KW	QPUBLIC
476D-125	30955	MCCREERY STACEY M & TROY B	S1	2024	KG	
329C-104	5462	MCGRATH MATTHEW B	S1	2024	KW	QPUBLIC
S101-38	26320	MGINNESS FAMILY TRUST	SC	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>
R259-74	25883	MILLER LANDAN III	S4	2024	KG	
R200-17	22538	MIMS Nanci & CLAY	S1	2024	EH	
233B-5	322	MONOPOLI ANTHONY M & TOBEY CHERYL L	S4	2024	KW	QPUBLIC
465H-99C	19828	MONTIJO DAVID	S1	2024	KW	QPUBLIC
344D-17	32506	MOORE JULIAN & KIZZY	S1	2024	HM	
466A-241	20396	MOORE LEILA L	S1	2024	KW	
459-57	18238	MORRIS DAVID A	S1	2024	KW	
436B-3	16473	OLSEN EILEEN & ODELL L JR	S5	2024	KW	
462A-206	19011	PERKINS GAGE NICHOLAS	S1	2024	CS	
25411	912	PRESS MARY JO	S1	2024	KW	
R211-12	23237	PRIESTER CHARLES R	S1	2024	KW	
344-22	6203	RAHN CARL LEE & KELLY W	SC	2024	KW	
447-13	17399	RAHN DOUGLAS	S4	2024	JK	
369D-24	9063	REIERSON GARY	S4	2024	KW	
S130-33	30004	RICE PAUL & KENDRA	S5	2024	HM	
R260-18	25916	RITZERT JEREMY SHANE & JESSICA	S1	2024	KW	QPUBLIC
394B-368	31531	ROUSE LATASHA & EXABIA	S5	2024	KW	QPUBLIC
S122-42	27188	RUTLEDGE VENIDA	SC	2024	KW	
388D-5	31938	SANTOS STEPHANIE & JOHN	S1	2024	KW	
398-14A	28597	SARVER MICHELLE C AND RICKY LESLIE	S1	2024	CS	
393B-6	11686	SELPH SUZANNE	S4	2024	KW	QPUBLIC
445C-185	17168	SGANDURRA CHRISTOPHER	S5	2024	KW	QPUBLIC
G4-2	21309	SICILIANO MARLENA M	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>
301-42	3236	SKINNER JENNIFER & JONATHAN ASHLEY	S1	2024	KW	
354B-3	7860	SMITH JOSEPH & KATHY KING	S4	2024	KW	
397E/38	29937	SMITH TRAVIS D & CHANEY MADISON N	S5	2024	KW	
394B-370	31533	SOTO AMBER DIANE & ANGEL JR	S1	2024	KW	QPUBLIC
R209-10	23058	STECKERT DANIEL ALEXANDER	SC	2024	KW	QPUBLIC
414A-110	31436	STEWART TESSA J	S1	2024	KW	QPUBLIC
464A-257	19203	STILES ELISABETH	SC	2024	KW	
372A-12	28760	STILL ALYSSA & JEREMIAH D	S5	2024	KW	QPUBLIC
358-6	8028	SUGGS MICHELLE MARIE	S1	2024	KW/KG	
277A-7	1896	TANT LESTER S & DEBORAH D	SC	2024	KW	
376D-168	10430	WARD JASON DAVID	S1	2024	KW	
388C-1	11265	WASSON REBECCA S & JEFFREY L	SC	2024	KW	
R263-2A	26058	WHITESIDE-ALLEN KIMBERLY L	S1	2024	KW	QPUBLIC
393B-6A	32248	WILLIAMS EMILY SELPH & NICHOLAS	S5	2024	KW	QPUBLIC
283-29	2013	WILLIAMS RONALD DAVID	SC	2024	HM	
297B-62	2736	WILLIAMS SCHELBRA ANN & ALEXANDER JR	S1	2024	KW	
G11-102	30338	WINANS DAVID & DEBRA TRUSTEES OF THE...	SC	2024	KW	
344D-15	32504	WORTHINGTON PAMELA D & CASEY R	S1	2024	KW	QPUBLIC
409A-29	13238	YOUNGBLOOD VICTOR & MARGARET PORTER	S4	2024	KW	
418F-261	28402	YUMUL GOLDFIANA & MARK	S5	2024	KW	QPUBLIC

2024 HOMESTEAD DENIAL LOG

DENIALS FOR JANUARY 2024 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 RECOMMENDATION</u>	<u>BOARD DECISION</u>
S104-5	26516	ATTRIDGE SEAN T	S1	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	
R243-43	24265	BIGGERS TAYLOR M & JOHNSON OMAR M	S1	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	
330-5	5496	BLAIR BERNARD A & SHARON D	SC	2024	KW	WAITING FOR WIFE'S D.L.	DENY	
416C-101	28154	CHUMACK COREY & HANIFEE SHELBI D	S1	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	
435E/43	16312	DAVIS RICKY LEE JR & DONNA MARIE	S1	2024	KW	WAITING FOR HUSBAND'S D.L.	DENY	
375-31A	9636	ELLIOTT SUSAN ZETTLER & DAVID EUGENE	SC	2024	KW	WAITING FOR WIFE'S D.L.	DENY	
352-5	7396	HARLEY KELLY FOSTER & FOSTER BRONSON SANDRA	S1	2024	KW	D.L. DOES NOT MATCH ADDRESS, MISSING CO OWNERS INFO	DENY	
289-6A	29101	HILLIS BETHANY MARIE & MINIS RALPH III	S5	2023	KW	WAITING FOR WIFE'S D.L.	DENY	
445D-52	31630	HULSEY TAYLOR DAVID & SARAH EMILY	S1	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	
395A-122	12083	LARK ERICA & BECKFORD EMERY-SHEA	S5	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	
378B-106	10927	MARTINEZ CRUZ JULIO C & CASTILLO ANA MERCEDES	S1	2024	KW	NOT U.S. CITIZENS	DENY	
418F-93	14579	MCMILLAN CHARLES F IV AND MONTOYA CRYSTAL	S1	2024	KG	WAITING FOR WIFE'S D.L.	DENY	
416D-84	31808	REAVES DESMOND & JACQUELINE	S5	2024	KW	WAITING FOR WIFE'S UPDATED D.L.	DENY	
327A-124	30245	RICHARDSON ALEXANDRA SKYE	S1	2024	KW	WAITING FOR MARRIAGE CERTIFICATE TO VERIFY NAME CHANGE	DENY	
R262-25	26021	SEARLS PATRICIA	S4	2024	KW	WAITING FOR D.L.	DENY	
369F-16	9126	SHELVIN KENNY & SNEAD COURTNEY	S1	2024	KW	D.L. DO NOT MATCH ADDRESS	DENY	
R274-33	17473	STREET CHARLES & JUSTINE MARIE	S5	2022	KW	WAITING FOR UPDATED D.L.	DENY	

30 DAY ASSESSMENT NOTICE

NAME	APPEAL #	TYPE R OR P	BATCH NUMBER	Real/Pers/ Moble Key OR Moble	MAP	PARCEL	SUBPAR	<u>C/NC</u>	<u>DATE COMPLETED</u>	<u>ORIGINAL VALUE</u>	<u>NEW VALUE</u>
ARNSDORFF GREGORY E AND ALAN L	2026894	R		6304	345	31		C	1/8/2024	\$445,466	\$445,466
ARNSDORFF GREGORY AND ALAN L	2026895	R		6305	345	32		C	1/8/2024	\$277,343	\$277,343
ARNSDORFF GREGORY AND ALAN L	2026896	R		6318	345	41		C	1/8/2024	\$103,978	\$103,978
ARNSDORFF GREGORY AND ALAN L	2026897	R		8690	368	16		C	1/8/2024	\$78,384	\$78,384

Staff Report

January 8, 2024

- Prebill Mobile Home bills have been sent out
- Training: Leigh is taking Urban Land in March & Erin, Aden, Jamie, Kaitland, & Heather are taking Cost in April.
- 2023 Appeals for Hearing Officer are this month and BOE hearings start in February
- We going through Rural land sales and subdivision sales to get ready for sales studies.
- We have an opening for a Personal Property Appraiser