

Gary Farmer, Chairman
Dan Stroud Jr.
Eddie Wayne Grizzle

Franklin County
BOARD OF TAX ASSESSORS
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Carnesville, Georgia 30521

Phone 706-384-4896
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2/21/2024

Meeting was called to order at 9:00 AM by Gary Farmer.

Gary Farmer opened in prayer.

Members present were Gary Farmer, Eddie Wayne Grizzle, and Dan Stroud. Also present were Rick Cothran, Chief Appraiser, Mark Burke, Appraiser, and Craig Goss, Deputy Chief Appraiser.

The minutes from 2/7/2024 were approved by general consent.

The Agenda was approved by general consent.

There were no personal property issues.

The Board approved 44 CUVA applications. (**Attachment #1**)

The Board approved 2 CUVA release applications:

Lois D Sewell	047-108	45.40 AC	2022	no penalty due to death
Stanton Ingram Jr	053-172	24.65 AC	2018	no penalty due to over 65

Craig Goss presented to the Board Parcel 023-011, which is in a 2022 CUVA and Parcel 023-012-A, which is in a 2017 CUVA. The property owners are wanting to split from both parcels for water access and a barn site. A motion was made by Eddie Wayne Grizzle to allow them to split and continue the CUVA on both new parcels. 2nd by Dan Stroud, all for, motion carried.

Craig Goss presented to the Board Parcel 004-041-A and 004-041-B, which both are in a 2017 CUVA. The property owner is wanting to split portions from both parcels for his daughter to build a house on 11.19 acres. A motion was made by Eddie Wayne Grizzle to allow them to split and continue the CUVA as one new 11.19 acre parcel. 2nd by Dan Stroud, all for, motion carried.

Craig Goss presented to the Board Parcel 017-024, which is in a 2022 CUVA and Parcel 017-026-A, which is in a 2020 CUVA. The property owners are wanting to split .96 acres from parcel 017-024 for access/setbacks behind the poultry houses. A motion was made by Eddie Wayne Grizzle to allow them to split and continue the CUVA on the new parcel. 2nd by Dan Stroud, all for, motion carried.

Craig Goss and Rick Cothran discussed with the Board the progress made with the CUVA Family farm entities, CUVA breaches due to death, CUVA parcels with land valued at FMV, Voluntary breach of CUVA covenant, and small acreage exchanges between family. **(Attachment #2)**

A motion was made by Eddie Wayne Grizzle to accept the policy changes. 2nd by Dan Stroud, all for, motion carried.

Rick Cothran informed the Board about the upcoming scheduled education for Gary Farmer and Amy Horne. Rick Cothran will be checking on the schedule for Caveat to get the Board set up for the class.

Rick Cothran informed the Board that the Eagle View mapping contract has been created and emailed to the BOC for approval.

Rick Cothran presented to the Board the median for sales of Ag and Residential property after a proposed 30% increase in value to land tables; without any adjustments to house values. There was discussion by the BOA members that TAO square foot prices are less than market. The adjusted median after the proposed 30% went from 34.91 to 36.45 for Residential and 31.87 to 38.68 for Ag. This has been tabled for further discussion.

There were no vehicle appeals.

There were 13 ACO's approved by the Board. **(Attachment #3)**

The next meeting is scheduled for March 6th, 2024, at 9:00 AM.

The meetings for April 3rd and 17th, 2024, have been changed to April 10th and 23rd, 2024, at 9:00 AM.

With no further business, a motion was made by Gary Farmer to adjourn the meeting. Motion 2nd by Eddie Wayne Grizzle, all for, motion carried. Meeting adjourned at 10:58 AM.

Respectively Submitted,
Craig Goss,
Secretary

Attachment #1

LAST NAME	FIRST NAME	MAP# & PARCEL#	ACRES	START YEAR	APPROVED	DENIED
ALICIC	DENNIS & MIRZETA	029-017	41.12	2024	2/21/2024	
ALLEN	WESLEY	064-054	43.63	2023	2/21/2024	
BANKS	MICHAEL	017-026-C	1.08	2020	2/21/2024	
BARRON	DENNIS	020-088	20.20	2024	2/21/2024	
BROWN	BRANDON & BRITTANY	002-041-A	11.55	2022	2/21/2024	
CANNON	BILLY	017-025	26.67	2024	2/21/2024	
CAREY	BYRON & NELSON	040-105-A	46.00	2024	2/21/2024	
CAREY	HENRY	038-112-A	30.43	2024	2/21/2024	
CASEY	MELINDA & LEANNE	056-029	109.58	2023	2/21/2024	
CHITWOOD	ANTHONY & MARIA	064-010	53.64	2024	2/21/2024	
CHITWOOD	PATRICIA & CHRISTOPHER	061-033	11.11	2021	2/21/2024	
CORLEY	TOM	040-060	17.21	2024	2/21/2024	
COX	CARLA	013-045	21.03	2024	2/21/2024	
CRUNKLETON	NEIL & CHRISTINA	026-007	39.52	2016	2/21/2024	
DOVE	ROGER	047-108	45.40	2024	2/21/2024	
EAVENSON	KENNETH & LISA	019-018-C	30.89	2023	2/21/2024	
FAULK	HAYWOOD	063-055-C	9.62	2015	2/21/2024	
GRIZZLE	JESSIE & MARY	064-074-C	13.00	2019	2/21/2024	
GRIZZLE	JESSIE & MARY	064-074-A	15.37	2019	2/21/2024	
HALL	ERIC & VALERIE	014-049-D	10.03	2024	2/21/2024	
HALL	GUERRY	014-049-C	22.38	2024	2/21/2024	
HALL	GUERRY	014-045-G	12.77	2024	2/21/2024	
HALL	GUERRY & ERIC	013-010-B	23.13	2024	2/21/2024	
HARPER	CLINT & JOANN	031-060	60.00	2019	2/21/2024	
HARPER	CLINT & JOANN	039-061-G	49.69	2022	2/21/2024	
HATTAWAY	KIMBERLY	038-109	12.79	2016	2/21/2024	
LITTLE	KEVIN & KIM	056-073-A	17.32	2024	2/21/2024	
MAURICE	DAVID & RHONDA	055-106	18.61	2024	2/21/2024	
MCADOO	BRENT	017-021	13.73	2024	2/21/2024	
MCLOCKLIN	WAYNE & MELANIE	013-048	35.62	2023	2/21/2024	
MCLOCKLIN	WAYNE & MELANIE	013-007	98.28	2023	2/21/2024	
MOONEY	STELLA	026-017	98.83	2024	2/21/2024	
NEAL	JASON	064-074-B	13.00	2019	2/21/2024	
NORRIS	JOHN	057-087	25.23	2024	2/21/2024	
REED	WALTER	042-038	161.17	2024	2/21/2024	
ROACH	GREG, KIMBERLY, & ROBERT	038-073	22.50	2024	2/21/2024	
SALIM	ESMATULLAH	042-068	31.55	2024	2/21/2024	
SMITH	DAVID	019-012	72.46	2023	2/21/2024	
SMITH	JAMES CODY	017-024-A	0.98	2022	2/21/2024	
SMITH	SCOTT JR & WILLIAM	052-061	12.05	2022	2/21/2024	
SOUTHARD	MARGARIE, WILLIAM, & NORM	005-038-A	161.02	2024	2/21/2024	
STEPHENS	PAGE SR & CAROL	018-097-A	15.00	2024	2/21/2024	
TONEY	GLENN & DONNA	067-035	23.95	2024	2/21/2024	
WALKER	PEGGY & WAYMAN	052-009	44.00	2024	2/21/2024	

Attachment #2

1-Family farm entities:

The County Attorney reviews all applications prior to Boards final approval.

2-CUVA breaches due to death:

Probate provides us with a monthly report and when it is reviewed the property owners are notified by mail that the covenant will end December 31st of the discovered year.

If the family does deed work to transfer or sale the property prior to us discovering the death, the covenant will end December 31st of that year.

Either way it ends December 31st of discovered year and the owners are notified by mail.

4-CUVA parcels with land valued at FMV:

All known commercial buildings/rental houses will have their own parcel with a minimum of one acre.

5-Voluntary breach of CUVA:

Refer to Title 48-5-7.4 for penalty.

Written request.

Sign Release.

Fill out Voluntary Breach of Covenant form.

6-Small acreages exchanged between family members within the 4th degree:

Allow the tracts to not have to be continued and created at FMV.

Attachment #3

NAME	ACO	PRE VAL	CUR VAL	ACCT#	OWNER #	COMMENTS	PARCEL
NGUYEN BINH DUC	E&R	\$41,803	\$0	9025	58504	MH MOVED TO REAL	058-043-D
WILLIAMS CARY & HILLEY TOMMY	E&R	\$500	\$0	4913	42819	MH WAS SOLD WITH THE PROPERTY	040-108
FITZPATRICK TONY & DORTHY	NOD	\$0	\$500	4913	42819	MH WAS SOLD WITH THE PROPERTY	040-108
DUDLEY JAMES	E&R	\$104,295	\$0	41094	70929	BOATS ARE LOCATED IN SC	
HART AVIATION PARTNERS	E&R	\$23,910	\$0	40995	69869	PLANE WAS NOT OWNED BY THIS GROUP	
SOUTHERN LANDWORKS LLC	E&R	\$69,753	\$0	38987	61472	BUSINESS NO LONGER EXISTS	047-039-A
NORRIS DAVID	E&R	\$12,025	\$6,185	32937	10020	1 BOAT WAS SOLD	
CHEEK LUCAS	E&R	\$15,145	\$0	40287	66171	BOAT IN HART CO	
DOVE BOBBY	NOD	\$0	\$11,124	9308	72786	CORRECTING OWNERSHIP OF PREBILL MH	067-053
ROACH JAMES R	E&R	\$11,124	\$0	9308	67020	CORRECTING OWNERSHIP OF PREBILL MH	067-053
COBB JAMES & WILLIAM	E&R	\$6,841	\$0	6826	58194	MH WAS TRANSFERRED TO CORRECT PARCEL TO REAL	071-061-B (K)
ATKINSON BILLY	E&R	\$11,638	\$0	9605	60476	DUPLICATE MH	053-005-L
FOWLER KENNETH	E&R	\$181,004	\$0	9587	64303	MH MOVED TO REAL	020-026