Gary Farmer, Chairman Dan Stroud Jr. Eddie Wayne Grizzle

Franklin County BOARD OF TAX ASSESSORS

Phone 706-384-4896 Fax 706-384-4333

PO Box 10 Carnesville, Georgia 30521

3/20/2024

Meeting was called to order at 9:00 AM by Dan Stroud.

Rick Cothran opened in prayer.

Members present were Eddie Wayne Grizzle and Dan Stroud. Also present were Rick Cothran, Chief Appraiser, Heather Bunner, Personal Property Appraiser, Mark Burke, Appraiser, and Craig Goss, Deputy Chief Appraiser.

The minutes from 3/6/2024 were approved by general consent.

The Agenda was approved by general consent.

There were no personal property issues.

The Board approved 81 CUVA applications and denied 1. (Attachment #1)

The Board approved 9 CUVA release applications:

| Bruce, Michael & Teresa | 062-054 & 05 | 4-A 9.51 A | C 2022 penalty \$1,170.15 |
|-------------------------|--------------|------------|------------------------------|
| Thurmond, Wesley | 033-029 | 49.09 AC | 2022 penalty \$8,151.81 |
| Lecroy, Betty Est | 027-048 | 76.20 AC | 2022 no penalty due to death |
| Royston, Winfred | 030-033 | 135.20 AC | 2022 no penalty due to death |
| Royston, Winfred | 022-010 | 107.98 AC | 2022 no penalty due to death |
| Royston, Winfred | 030-030 | 53.70 AC | 2022 no penalty due to death |
| Royston, Winfred | 022-010-В | 15.50 AC | 2022 no penalty due to death |
| Cole, Faye | 006-029 | 62.50 AC | 2022 no penalty due to death |
| Robertson, Melvin | 005-033 | 10.00 AC | 2015 no penalty due to death |

Rick Cothran informed the Board that Heather Bunner, Gary Farmer, and Dan Stroud are registered for Caveat, May $21^{st} - 24^{th}$, 2024. Heather Bunner will be finding classes for Eddie Wayne Grizzle that don't interfere with his schedule.

Craig Goss informed the Board that the Eagle View mapping contract has been signed and has scheduled a virtual meeting for Thursday, March 21st, 2024, at 10:00 AM.

Rick Cothran continued to discuss with the Board about a 30% increase in value to land tables with a 20% increase to house values along with the 2024 depreciation update. Rick Cothran will continue to gather information from the Board of Education to help with this matter. This has been tabled for further discussion.

Rick Cothran informed the Board that he plans to attend the next IBA meeting on April 3rd, 2024, at 9:00 AM.

Rick Cothran informed the Board that he will be planning a work session with Andrew Murphy to go over the new budget.

The Board approved 1 S5 Homestead Exemption on parcel 014-006-A for 2022, 2023, and 2024. The property owner was 100% disabled as of 9/24/2018.

There were no vehicle appeals.

There were 15 ACO's approved by the Board. (Attachment #2)

The next meeting is scheduled for April 10th, 2024, at 9:00 AM.

With no further business, a motion was made by Dan Stroud to adjourn the meeting. Motion 2^{nd} by Eddie Wayne Grizzle, motion carried. Meeting adjourned at 11:02 AM.

Respectively Submitted, Craig Goss, Secretary

Attachment #1

| LAST NAME | FIRST NAME | MAP# & PARCEL# | ACRES | START YEAR | APPROVED | DENIED |
|------------|-------------------------------|----------------------|--------|------------|------------------------|--------|
| BARNES | WILLIAM & DIANNE | 001-018 | 15.01 | 2024 | 3/20/2024 | |
| BARNETT | SHARON & CHAD | 014-006-A | 93.99 | 2024 | 3/20/2024 | |
| BRAZIER | DAVID & EMILY | 045-068 | 74.92 | 2024 | 3/20/2024 | |
| BRIDGES | COLTON & MAKAYLA | 018-039-B | 15.06 | 2022 | 3/20/2024 | |
| BRIGHTWELL | SARA NANETTE | 058-094 | 58.68 | 2024 | 3/20/2024 | |
| BROCK | KATRENA & DENNIS | 052-010 | 21.00 | 2024 | 3/20/2024 | |
| BRUCE | MICHAEL & TERESA | 062-054 | 9.63 | 2024 | 3/20/2024 | |
| BULLOCK | REBECCA, LEE, & LIFE EST MAR | 064-126-A | 40.41 | 2024 | 3/20/2024 | |
| CABE | WILLIAM & LOU | 026-044 | 29.84 | 2024 | 3/20/2024 | |
| CASH | RICHARD & TERESA | 017-075-A | 20.00 | 2024 | 3/20/2024 | |
| CAWTHON | FALLEN | 042-036-B | 21.34 | 2015 | 3/20/2024 | |
| CISSON | ALBERT & LISA | 029-030 | 25.00 | 2024 | 3/20/2024 | |
| CLARK | PATRICIA | 052-116 | 67.40 | 2024 | 3/20/2024 | |
| COLE | EUGENE & ELOISE | 045-065 | 47.78 | 2024 | 3/20/2024 | |
| COLE | MARVIN & ETAL | 006-029 | 62.50 | 2024 | 3/20/2024 | |
| CORNWELL | LARRY & LENA | 004-026 | 40.49 | 2024 | 3/20/2024 | |
| DAVISON | TONY | 022-003-C | 20.40 | 2024 | 3/20/2024 | |
| ELLIOTT | DUSTIN & CLAY | 062-017 | 16.21 | 2024 | 3/20/2024 | |
| FARMER | DUSTIN & VANESA | 013-010-A | 8.79 | 2024 | 3/20/2024 | |
| FARROW | MATTHEW | 025-039-A | 51.27 | 2024 | 3/20/2024 | |
| FELTMAN | JAMES | 062-061 | 6.25 | 2022 | 3/20/2024 | |
| FULBRIGHT | BEVERLY | 056-024 | 22.77 | 2024 | 3/20/2024 | |
| GRISSOM | WES | 051-018 | 29.11 | 2024 | 3/20/2024 | |
| HARRIS | BARBARA | 067-032-A | 44.74 | 2024 | 3/20/2024 | |
| HASELDEN | DAVID & CHRISTIE | 065-048 | 29.80 | 2024 | 3/20/2024 | |
| HERREMANS | FRANK & SUSAN | 025-048 | 15.56 | 2024 | 3/20/2024 | |
| HILL | JONATHAN, CHRISTOPHER, RYA | | 12.68 | 2024 | 3/20/2024 | |
| HUDSON | TALMAGE & LULA ESTATE | 004-025 | 15.86 | 2024 | 3/20/2024 | |
| JAMES | BANE | 058A-029 | 1.89 | 2024 | 3/20/2024 | |
| JAMES | BANE | 058B-128-F | 0.75 | 2020 | 3/20/2024 | |
| JONES | WILLIAM | 037-049 | 147.11 | 2020 | 3/20/2024 | |
| LOONEY | ANITA & LEE | 026-022 | 39.20 | 2024 | 3/20/2024 | |
| MARTIN | GP EST | 023-014 | 97.25 | 2024 | 3/20/2024 | |
| MARTIN | GP EST | 023-014-C | 106.25 | 2024 | 3/20/2024 | |
| MARTIN | JOHN, TARA, TRENT, KELLY, & K | 023-021 | 100.25 | 2024 | 3/20/2024 | |
| MARTIN | RAWLINSON JR & LISA EST | 023-014-B | 12.01 | 2024 | 3/20/2024 | |
| MARTIN | ROSLYN, RE, & ROSLYN | 023-014-A | 32.35 | 2024 | 3/20/2024 | |
| MASSEY | JIMMY EST & PATSY | 066-042 | 16.15 | 2024 | 3/20/2024 | |
| MAXWELL | ROBERT & GAIL | 045-057 | 27.13 | 2024 | 3/20/2024 | |
| MCDANIEL | WILLIAM | 044-063 | 20.94 | 2017 | 3/20/2024 | |
| MCFARLIN | JAMES & LESLIE | 010-027 | 49.60 | 2017 | 3/20/2024 | |
| MCGOWAN | MICHAEL & BETH | 001-022 | 32.12 | 2024 | 3/20/2024 | |
| MCGOWAN | MICHAEL & BETH | 001-022-B | 35.00 | | | |
| MURPHY | ANNA | 021-067 | 69.01 | 2024 | 3/20/2024 | |
| MURPHY | ROCKY & ANNA | 021-061 | 14.68 | | 3/20/2024 | |
| NGUYEN | BINH DUC | 058-043-D | 22.89 | | 3/20/2024 | |
| NGUYEN | CHAU & DIEP | 019-003 | 22.89 | 2024 | 3/20/2024 | |
| NGUYEN | LIEM & DUONG | 019-003 034-011-A | 33.24 | | 3/20/2024 | |
| | | | | 2024 | | |
| NORRIS | JASON | 066-042-A | 18.57 | 2024 | 3/20/2024 | |
| OVERBY | JOSEPH & LAUREN | 043-048-A | 13.81 | | 3/20/2024 3/20/2024 | |
| PARSON | PHILLIP & ANGIE | 004-025-B | 20.00 | | | |
| PORTER | HINTON & SUE | 034-100 | 40.68 | | 3/20/2024 | |
| ROBERTSON | BRAD | 005-033 | 10.00 | | 3/20/2024 | |
| ROYSTON | ELIZIE | 022-010-B | 14.81 | 2024 | 3/20/2024 | |

| M A LECROY FAMILY LLC | | 027-048 | 81.10 | 2024 | NEW | | | 3/5/2024 | APPF | ROVED | 3/7/202 | 4 3/20/2024 |
|-------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------|-----------------|------------|--------------------------|---|------------|-------------------|---------------------------|----------|----------|-------------|
| HALLFORD ENTERPRISES,LLC | | 010-065 | 56.35 | 2024 | RENEWAL | | | 3/1/2024 APPROVED | | | 3/7/202 | 4 3/20/2024 |
| THE ANN & TOM BENDER CO LLC | | 065-131 | 53.53 | | RENEWAL | | | | | | 3/7/202/ | |
| PASSION INVESTMENT PROPERTIES LLC HINSON FAMILY PARTNERSHIP LD | | 067-010 006-004 | 22.12 518.89 | | RENEWAL | | | | | | | |
| RED FERN VENTURES LLC TRUSTEE OF THE | | 053-176 22.32 2024 RENEWAL 067-010 22.12 2024 NEW | | | | | | | PPROVED 3/7 DENIED 3/7 | | | |
| BROAD RIVER FARM OF GEORGIA LLC | | 055-052-B | 17.50 | | CONTINUATION | | 1/31/2024 | | | APPROVED | | 4 3/20/2024 |
| LLC/LLP/INC | | PARCEL | | | NEW/RENEWAL/CONTINUATION | I | | ECEIVED | APPROVE | D/DENIED | | DATE SIGNED |
| WHITE | HO | WARD & | DANN | IE | 042-042 | 1 | 19.75 | 2024 | | 3/20/2 | 2024 | |
| WEEKS | | YLON | | | 057-124 | | 12.36 | | 2019 | 3/20/2 | _ | |
| WANSLEY | | K & CIND | Y | | 043-049 | | 6.50 | 2020 3/20/20 | | | _ | |
| WANSLEY | - | K & CIND | - | | 043-048-C | 4 | 45.27 | 2020 | | 3/20/2 | - | |
| WANSLEY | | K & CIND | - | | 042-077 | - | 10.40 | 2020 | | 3/20/2 | - | |
| WANSLEY | - | K & CIND | - | | 042-037-A | - | 61.89 | 2020 | | 3/20/2 | - | |
| WALOWIC | | - | | L, & JERRY | | - | 37.00 | | 2024 | 3/20/2 | | |
| WALKER | ROG | | | | 025-051 | | 45.48 | 2024 | | 3/20/2 | _ | |
| WALKER | POL | | | | 059-026 | | 03.50 | 2024 | | 3/20/2 | _ | |
| VOYLES | - | TONY & DEBRA | | | 030-012 | - | 23.19 | 2024 | | 3/20/2 | | |
| VAUGHAN | | IES & PE | | | 035-046 | - | 29.94 | | 2017 | 3/20/2 | - | |
| VAUGHAN | - | IES & PEO | | | 035-040 | - | 35.00 | | 2017 | 3/20/2 | | |
| TONEY | - | | | JIMMY LIF | | + | 41.27 | | 2022 | 3/20/2 | - | |
| TAWZER | - | IBERLY | | | 027-089-B | | 5.27 | | 2022 | 3/20/2 | _ | |
| STEWART | | AN & TRI | NA | | R008-014-B | 1 | 14.20 | | 2016 | 3/20/2 | | |
| SELLERS | | RY & SAN | | IA | 006-028 | | 36.80 | | 2019 | 3/20/2 | _ | |
| SCALF | - | ARLIE & P | | | 019-048-C | - | 24.38 | | 2024 | 3/20/2 | _ | |
| ROYSTON | - | CY, JERE | | | 032-011 | - | 27.08 | | 2024 | 3/20/2 | | |
| ROYSTON | - | | | | | - | 35.20 | | 2024 | 3/20/2 | - | |
| ROYSTON | ELIZIE & KAREN AS TRUSTEES ELIZIE & KAREN AS TRUSTEES | | | | | - | 53.70 2024 | | | 3/20/2 | _ | |
| ROYSTON | | | | TRUSTEES | | | 06.28 | | 2024 | 3/20/2 | | |

Attachment #2

| NAME | ACO | PRE VAL | CUR VAL | ACCT# | OWNER # | COMMENTS | PARCEL |
|---------------------|-----|--------------|--------------|-------|---------|-----------------------------------|-------------|
| GREIF BROS CORP | NOD | \$7,977,778 | \$12,366,965 | 6275 | 5935 | 2020 TBS FORMAL AUDIT | L011-017 |
| GREIF BROS CORP | NOD | \$6,867,032 | \$11,571,569 | 6275 | 5935 | 2021 TBS FORMAL AUDIT | L011-017 |
| GREIF BROS CORP | NOD | \$10,469,002 | \$11,756,732 | 6275 | 5935 | 2022 TBS FORMAL AUDIT | L011-017 |
| VOLVO CAR USA LLC | E&R | \$1,477,009 | \$1,137,467 | 40312 | 66460 | 2020 TBS FORMAL AUDIT | |
| VOLVO CAR USA LLC | E&R | \$6,212,668 | \$3,616,668 | 40312 | 66460 | 2021 TBS FORMAL AUDIT | |
| VOLVO CAR USA LLC | E&R | \$1,834,530 | \$1,014,187 | 40312 | 66460 | 2022 TBS FORMAL AUDIT | |
| ARROYO DANIEL | E&R | \$27,610 | \$24,754 | 40090 | 65801 | SEADOO WAS SOLD 2022 | |
| THURMOND WESLEY BOB | E&R | \$491,888 | \$491,888 | 4534 | 72113 | VOLUNTARY CUVA BREACH | 033-029 |
| SMITH ALLISON | E&R | \$109,602 | \$0 | 9586 | 72346 | MH MOVED TO REAL | 033-025-B02 |
| STOWE MELISA | E&R | \$76,815 | \$0 | 9504 | 70101 | MH MOVED TO REAL | 055-038-A |
| PEEPLES TERRY | E&R | \$4,525 | \$0 | 8995 | 60374 | MH NO LONGER ON PROPERTY | 066-077-A |
| MANUS LUREESE | NOD | \$500 | \$5,461 | 3080 | 41733 | MH HAD STORAGE VALUE, NOW LIVABLE | 030-005 |
| SHERIFF WANDA | E&R | \$6,801 | \$1,000 | 2698 | 41948 | MH IS NOT LIVABLE, STAORAGE VALUE | 034-064 |
| HARRIS JOSH | NOD | \$0 | \$10,722 | 9380 | 60349 | MH WAS MOVED & SOLD BEFORE JAN 1 | 030-021 |
| CRAIG ELSIE ROACH | E&R | \$10,722 | \$0 | 9380 | 60349 | MH WAS MOVED & SOLD BEFORE JAN 1 | 030-021 |