"Serving Citizens Responsibly"

73 Jackson Street
Zebulon, GA 30295

Phone: 770-567-2002
ccook@pikecoga.com

PIKE COUNTY BOARD OF ASSESSORS

Parrish Swift, Chairman
Lyn Smith, Vice Chairman
Christopher Tea, Member
Brent Davis, Member
Brent Taylor, Member
Morton, Morton & Associates, LLC

Christy Cook, Chief Appraiser IV
Heather Burke, Deputy Chief Appraiser III
Emily Morris, Appraiser II
Danyeal Smithey, Appraiser II
Dusty Williams, Appraiser II

TAX ASSESSOR REGULAR SCHEDULED MEETING MINUTES- November 10, 2026-8:30A.M.

The scheduled call meeting of the Pike County Board of Assessors was held at the EMS Storage Facility meeting room on November 10, 2026, at 8:35 a.m.

Board Members Present:	**Parrish Swift, Lynn Smith, Christopher Tea, Brent Davis, Brent Taylor**
Personnel Present:	**Christy Cook, Chief Appraiser** **Heather Burke, Deputy Chief / Board Secretary** **Robert (Rob) Morton, Attorney** **Danyeal Smithy, Appraisal Staff**
Public:	**David Paulson, William Cochran, Michael & Tracy Nichols, Brandon Garner, Becky Watts**

1. **Call to Order @…….……..**
   The meeting was called to order at 8:35 a.m. by Chairman Parrish Swift.

2. **Approval of Agenda – Per O.C.G.A. § 50-14-1(e)(1). - Staff recommends approval.**
   Motion – Mrs. Taylor moved to approve the amended agenda, corrected line-item 12f from 1 to 2.
   Second – Mr. Tea
   Vote – Following a period of discussion, the motion carried unanimously (5-0).

3. **Invocation…….…… Rob Morton**

4. **Pledge of Allegiance.**

73 Jackson Street
Zebulon, GA 30295

Phone: 770-567-2002
ccook@pikecoga.com

PIKE COUNTY BOARD OF ASSESSORS

5. Approval of October 13, 2026, Regular scheduled Minutes Summary - Staff recommends approval.

Motion – Mr. Davis moved to approve the minutes from the October 13, 2026, regular scheduled meeting.
Second – Mrs. Taylor
Vote – Following a period of discussion, the motion carried unanimously (5-0).

6. Public Comment (with 5-minute time limit).

NONE

7. Invited Guest(s):

a. **William J Cochran**
Spoke on behalf of his appeal process.
b. **Michael E Nichols**
Spoke on behalf of his Conservation breach.

8. Board members report.

NONE

9. Chief Appraiser Report.

a. **Contract for Woolpert – Mobile Assessor**
Mrs. Cook informed the board that the county had been paying for the Woolpert (Mobile Assessor) contract over the past six years without utilizing the software, and confirmed that the contract has been canceled for the upcoming year
Mrs. Cook also informed the board that all appeals for AY2025 have been resolved, the AY2026 appeals have been worked, and notices will be mailed after the meeting. Additionally, she noted that staff are continuing to go out and verify sales, and Norton is working on subdivisions.

10. Old Business:

a. **Proposed Policy and Procedures.**
Motion – Mr. Tea moved to approve to adoption of the Proposed Policy and Procedures with the inclusion of the Flextime amendment.
Second – Mr. Smith
Vote – Following a period of discussion, the motion carried unanimously (5-0).

73 Jackson Street
Zebulon, GA 30295

Phone: 770-567-2002
ccook@pikecoga.com

PIKE COUNTY BOARD OF ASSESSORS

b. Breach of 2023 CUVA – Nichols – 018-014

Motion – Mr. Davis moved to allow property owner to come out of CUVA with a penalty pursuant to OCGA 48-5-7.4 (q) which provides that the penalty shall be the amount by which current use assessment has reduced taxes otherwise due for the year in which the covenant is breached, such penalty to bear interest at the rate specified in Code Section 48-2-40 from the date of the breach.

Second – Mrs. Taylor

Vote – Following a period of discussion, the motion carried (3-2), with Mr. Tea and Mr. Smith voting in opposition.

11. New Business:

a. Proposed Appraisal Procedure Manual.

Motion – Mr. Davis moved to postpone the Proposed Appraisal Procedure Manual until it is completed.

Second – Mrs. Taylor

Vote – Following a period of discussion, the motion carried unanimously (5-0).

b. Board Consideration – Refund for AY 2024 - 2025 Vaughn – 094-004 C.

Motion – Mrs. Taylor moved to approve the refund request, due to clerical error.

Second – Mr. Davis

Vote – Following a period of discussion, the motion carried unanimously (5-0).

c. Board Consideration – Refund for AY 2024 – 2025 Pepples – 094-004 J.

Motion – Mrs. Taylor moved to approve the refund request, due to clerical error.

Second – Mr. Tea

Vote – Following a period of discussion, the motion carried unanimously (5-0).

d. Approval/Denial – Subscription for Aircraft Bluebook.

Motion – Mr. Davis moved to postpone the approval/denial until more information was available.

Second – Mrs. Taylor

Vote – Following a period of discussion, the motion carried unanimously (5-0).

73 Jackson Street
Zebulon, GA 30295

Phone: 770-567-2002
ccook@pikecoga.com

PIKE COUNTY BOARD OF ASSESSORS

e. **Approval/Denial – Contract for Harris for Printing and Mailing of 2027 Personal Property Reporting Forms.**
Motion – Mrs. Taylor moved to approve the Contract for Harris for the Printing and Mailing of the 2027 Personal Property Reporting Forms.
Second – Mr. Davis
Vote – Following a period of discussion, the motion carried unanimously (5-0).

f. **Approval/Denial – 2027 Tangible Personal Property Return Mailing – Including, but not limited to Commercial Business, Marine (Boats), Aircraft (Airplanes), and Freeport Exemption applications.**
Motion – Mr. Davis moved to approve the mailing of the Personal Property Return forms.
Second – Mrs. Taylor
Vote – Following a period of discussion, the motion carried unanimously (5-0).

Mrs. Taylor made a motion to amend the agenda to add line-item 11g, the approval/denial of Traylor Business Services Contract for Personal Property Audits.
***Second* – Mr. Davis**
Vote – Following a period of discussion, the motion carried unanimously (5-0).

g. **Approval/Denial – Traylor Business Services Contract for Personal Property Audits**
Motion – Mr. Tea moved to approve the Contract for Traylor Business Services for Personal Property audits.
Second – Mrs. Taylor
Vote – Following a period of discussion, the motion carried unanimously (5-0).

12. **Real Property:**

a. **Approval/Denial of (1) S5 Homestead (100% Disabled Veteran under 65) - See Attached List - Staff Recommends approval.**
Motion – Mr. Tea moved to approve the S5 Homestead, per staff recommendation.
Second – Mr. Davis
Vote – Following a period of discussion, the motion carried unanimously (5-0).

73 Jackson Street
Zebulon, GA 30295

Phone: 770-567-2002
ccook@pikecoga.com

PIKE COUNTY BOARD OF ASSESSORS

b. **Approval/Denial of (1) SS Homestead (Surviving Spouse of a Veteran – under 65) - See Attached List – Staff Recommends approval.**
Motion – Mrs. Taylor moved to approve the SS Homestead, per staff recommendation.
Second – Mr. Davis
Vote – Following a period of discussion, the motion carried unanimously (5-0).

c. **Approval/Denial of (3) New CUVA – See Attached List - Staff Recommends approval.**
Motion – Mr. Davis moved to approve the New CUVAs, per list, per staff recommendation.
Second – Mrs. Taylor
Vote – Following a period of discussion, the motion carried unanimously (5-0).

d. **Approval/Denial of (1) New CUVA – See Attached List- Staff recommends denying.**
Motion – Mr. Davis moved to deny the New CUVA, per staff recommendation.
Second – Mrs. Taylor
After discussion, Mr. Davis moved to resend his previous motion to deny and moved to postpone the approval/denial until more information was available.
Second – Mr. Tea
Vote – Following a period of discussion, the motion carried unanimously (5-0).

e. **Approval/Denial of (2) Continued CUVA – See Attached List - Staff recommends approval.**
Motion – Mr. Tea moved to approve the Continued CUVA, per staff recommendation.
Second –Mr. Davis
Vote – Following a period of discussion, the motion carried unanimously (5-0).

f. **Approval/Denial of (2) AY 2025 Appeal Waivers – See Attached List - Staff recommends approval.**
Motion – Mr. Tea moved to approve the AY 2025 Waivers to be mailed, per staff recommendation.
Second –Mrs. Taylor
Vote – Following a period of discussion, the motion carried unanimously (5-0).

73 Jackson Street
Zebulon, GA 30295

Phone: 770-567-2002
ccook@pikecoga.com

PIKE COUNTY BOARD OF ASSESSORS

g. **Approval/Denial of (12) AY 2026 Appeal Waivers – See Attached List - Staff recommends approval.**
Motion – Mr. Tea moved to approve the AY 2026 Waivers to be mailed, per staff recommendation.
Second –Mr. Davis
Vote – Following a period of discussion, the motion carried unanimously (5-0).

h. **Approval/Denial of AY 2026 Appeal - No Change on appeal – Forward to BOE – Staff recommends approval.**
Motion – Mrs. Taylor moved to approve the No Change on appeal values, and to forward the appeals to the BOE.
Second –Mr. Tea
Vote – Following a period of discussion, the motion carried unanimously (5-0).

i. **Approval/Denial of AY 2026 Appeal – 30-Day Notice - Value Changes – Staff recommends approval.**
Motion – Mrs. Taylor moved to approve the 30-Day Notice value changes, per staff recommendation.
Second – Mr. Davis
Vote – Following a period of discussion, the motion carried unanimously (5-0).

j. **Approval/Denial of AY 2026 Appeal – Mailing of the 30-Day Notice of Value Changes and Waivers – Staff recommends approval.**
Motion – Mr. Davis moved to approve the mailing of the 30-Day Notices, per staff recommendation.
Second – Mr. Tea
Vote – Following a period of discussion, the motion carried unanimously (5-0).

k. **Approval/Denial of Owner's request for Appeal Rights for 054-022 B.**
Motion – Mrs. Taylor moved to approve the owner's right to appeal per law of due process.
Second – Mr. Tea
Vote – Following a period of discussion, the motion carried (4-1), with Mr. Smith voting in opposition.

l. **Exempt Property Application – Concord Baptist Church – 042B-097 – Staff recommends approval for exempt status beginning AY 2027.**
Motion – Mrs. Taylor moved to approve the Exempt Status for 042B-097, for AY 2027, per staff recommendation.
Second –Mr. Tea
Vote – Following a period of discussion, the motion carried unanimously (5-0).

73 Jackson Street
Zebulon, GA 30295

Phone: 770-567-2002
ccook@pikecoga.com

PIKE COUNTY BOARD OF ASSESSORS

m. **Approval/Denial of Property Correction for AY 2026 – Bertram – 066-032 A – Staff recommends approval.**
Motion – Mr. Tea moved to approve the property correction for 066-032 A, per staff recommendation.
Second – Mr. Davis
Vote – Following a period of discussion, the motion carried unanimously (5-0).

n. **Approval/Denial of Property Correction for AY 2026 – Milner – 066-032 ZZ – Staff recommends approval.**
Motion – Mrs. Taylor moved to approve the property correction for 066-032 ZZ, per staff recommendation.
Second – Mr. Tea
Vote – Following a period of discussion, the motion carried unanimously (5-0).

13. **Personal Property**

a. **Car Appeal - Fallin – 2010 Honda Odyssey**
Mrs. Cook presented to the BOA a 2010 Honda Odyssey with a value of $4,875 in dispute.
Motion – Mr. Tea moved to use the NADA value of $950, per current APM standards and practices.
Second –Mr. Davis
Vote – Following a period of discussion, the motion carried unanimously (5-0).

b. **Car Appeal - Reeves – 2014 Toyota 4 Runner**
Mrs. Cook presented to the BOA a 2014 Toyota 4 Runner with a value of $15,425 in dispute.
Motion – Mr. Tea moved to use the reported purchase price of $3,500, per current APM standards and practices.
Second – Mrs. Taylor
Vote – Following a period of discussion, the motion carried (4-1), with Mr. Smith voting in opposition.

73 Jackson Street
Zebulon, GA 30295

Phone: 770-567-2002
ccook@pikecoga.com

PIKE COUNTY BOARD OF ASSESSORS

14. Executive Session

a. **Confidential Tax Records per O.C.G.A. § 48-5-314.**
b. **Personnel Matters per O.C.G.A. § 50-14-3(b)(2).**

Upon motion made by Mr. Davis, seconded by Mrs. Taylor, and carried by a vote of 5-0, the Board of Assessors adjourned into Executive Session at 10:48a.m. to discuss confidential tax records pursuant to O.C.G.A. § 48-5-314 and personnel matters pursuant to O.C.G.A. § 50-14-3(b)(2).

The Executive Session adjourned at 11:02a.m., and the Board reconvened its open/regular meeting at 11:02a.m.

Following discussion in Executive Session, a motion was made by Mr. Tea, seconded by Mr. Davis, to approve the non-disclosure requests as presented and reviewed in Executive Session. The motion carried unanimously (5-0).

15. Public Comment (with 5-minute time limit).

Mrs. Watts commented on recent positive improvements within the Assessor's Office. Mr. Garner raised questions regarding settlement conference procedures; Mr. Morton, Legal Counsel, addressed the inquiry.

16. Attorney comment.

NONE

17. Approval to adjourn.

Motion – Mr. Tea moved to adjorn the meeting at 11:22a.m.
Second – Mr. Davis
Vote – Following a period of discussion, the motion carried unanimously (5-0).