

Agenda

Spalding County Board of Tax Assessors Regular Session Tax January 10, 2017

10:00 AM

Court House Annex 119 E. Solomon Street Room
108 Griffin, GA 30223

A. CALL TO ORDER

B. CITIZENS COMMENT

Speakers must sign up prior to the meeting and provide their names, addresses and topic in which they will speak on. Speakers must direct all comments to the Board only. Speakers will be allotted three (3) minutes to speak on their chosen topics and relate to matters pertinent to the jurisdiction of the Board of Assessors. No questions will be asked by any board member during citizen comments. Outbursts from the audience will not be tolerated. Common courtesy and civility are expected at all times during the meeting.

C. MINUTES -

1. **Consider the approval of the minutes from the regular scheduled meeting on December 13, 2016.**

D. OLD BUSINESS -

E. NEW BUSINESS -

1. **A). Elect Spalding County Board of Tax Assessors Chairman**
B). Elect Spalding County Board of Tax Assessors Vice Chairman
C). Appoint Spalding County Board of Tax Assessors Secretary
2. **Review and consider approval for the new and renewal of 2017 Current Use Valuation Assessment (CUVA).**
3. **Review and consider the approval for the following homeowner to build a second house on his property that is currently in a Conservation Covenant.**
Gilbert, Jack and Cheryl
1125 Amelia Rd.
Parcel: 200-01-004A
4. **Consider the approval establish a Board Policy using Cost and Design factors.**
5. **Set 2017 Board of Tax Assessors Regular Scheduled meetings.**

F. CHIEF APPRAISER'S REPORT

1. **FYI:**
 - 1). South Data mailed 3,530 Personal Property Returns
 - 2). Jerry Johnson-Wingap Technical Workshop in Leesburg, GA January 23-27, 2017
 - 3). Joe Maddox-Course VI: Management Development in Savannah, GA February 6-10, 2017
 - 4). Personal Property Seminar
 - 5). Vulcan Materials Company
 - 6). Out of State Trip
 - 7). Perkins Shibaura Engines, LLC

G. ASSESSORS COMMENTS

H. CLOSED SESSION

I. ADJOURNMENT



SPALDING COUNTY BOARD OF TAX ASSESSORS
Minutes from December 13, 2016

Requesting Agency

Betty Browning

Requested Action

Consider the approval of the minutes from the regular scheduled meeting on December 13, 2016.

Requirement for Board Action

Is this Item Goal Related?

No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

ATTACHMENTS:

Description	Upload Date	Type
 Minutes	1/5/2017	Cover Memo

MINUTES

Spalding County Board of Tax Assessors

Regular Scheduled Meeting

Tuesday, December 13, 2016

119 East Solomon Street

Room 108

Griffin, GA 30223

A. CALL TO ORDER

The Spalding County Board of Tax Assessors December Regular Scheduled Meeting was held on Tuesday, December 13, 2016 at 10:00 A.M. at the Spalding County Annex Building located at 119 East Solomon Street in Room 108. The meeting was brought to order at 10:16 a.m. by Chairman William (Bill) Norris with Vice Chairman Johnie McDaniel present. Member Brad Wideman was absent. Others present were Chief Appraiser Don Long, Assistant Chief Appraiser Joe Maddox, County Attorney Jim Fortune, and Board Secretary Betty Browning.

B. CITIZEN'S COMMENTS

None

C. MINTUES

Mr. McDaniel motioned to approve the minutes from the November 15, 2016 Regular Scheduled Meeting as read. The motion was seconded by Chairman Norris and the motion carried unanimously.

D. OLD BUSINESS

E. NEW BUSINESS

- 1). **A Hunt Club, LLC** - John Plageman, Brian Upson and Bruce Ballard were present to speak to the board concerning the Board of Tax Assessors and Board of Equalization's 2016 Conservation denial for the property located at 5226 W. Ellis Road. Mr. Plageman stated that the A Hunt Club, LLC has owned the above referenced property since 2002 and the primary use of the purpose is for hunting by the members only, which pays dues. Mr. Plageman stated that the members have allowed the Boy Scouts and unprivileged children organizations to use the property. Mr. Plageman stated that the IRS has 25 designations for non-profit organizations and A Hunt Club, LLC would be considered under the 501 (7c) and the application has been completed and now is at the hands of the IRS. Mr. Plageman asked the board what else they can do to have the Conservation reinstated.

Mr. Upson stated that A Hunt Club, LLC has owned the property for fifteen years and the property has been in conservation for the last

ten with no changes. Mr. Upson explained to the board that the reason for the LLC is for liability purposes only for the eight members.

Mr. Ballard stated that the property has been in conservation for the past ten years with LLC in the name and doesn't understand why there is a problem now. Mr. Ballard stated that the members have no desire to be a 501 (7c) and is it required to have the paperwork in hand. He also stated that after the tornado they replanted trees and cleaned up the property.

Chief Appraiser Long stated that usually hunt clubs are owned by individuals and leased to others. The LLC has to be kin by the fourth degree.

County Attorney Jim Fortune stated that the ownership change from LLC to individual names would qualify if it is done by January 1st or if the 501 (7c) is provided prior to April 1st.

Mr. Upson stated that he would like to know from the state why the wording is so different. A 501 (3c) is a designation and a 501 (7c) is pursuant to.

The board took no action on this matter.

- 2). **Denisse Habboushi** presented a written request to remove the picture of her house from qPublic because her husband is a Fayette County Police Officer. After discussion the board made a unanimous decision.

Chairman Norris motioned to approve removing the photo from qPublic but not the name because the house is titled to Denisse Habboushi only. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

Due to Mr. Fortune's schedule No. 12 and 13 was moved to No. 3.

- 12). **Ratify the issue of two subpoenas for Vulcan Materials Company, Inc. mailed on November 21, 2016** - Mr. Fortune stated that Vulcan Materials has provided some documents but has filed a motion to quash the subpoenas and filed a protective motion. Chief Appraiser Long stated that the discovery is twenty four million.

Chairman Norris motioned to ratify the two subpoenas filed to Vulcan Companies, LLC the motion was seconded by Mr. McDaniel and the motion carried unanimously.

- 13). **Ratify the issue of two subpoenas for Tech Map Inc. mailed on November 21, 2016 in regards to Vulcan Materials Company, Inc.** – Mr. Fortune stated that Tech Map Inc. has not presented the information requested.

Mr. McDaniel motioned to ratify the two subpoenas filed to Tech Map Inc. and set a Special Called Meeting for Thursday, December 15, 2016 at 10:00 a.m. to be held in the Courthouse Annex in Room 108. The motion was seconded by Chairman Norris and the motion carried unanimously.

- 3). **Consider the approval of the Tax Exemption request for the following parcel: Volunteers of America Greater Southeast, Inc. Parcel: 054A-01-022 Address: 345 Carver Road.** Chief Appraiser Long stated that this property is going to be used for a home for intellectually disabled individuals. He also stated that they presented a copy of their 501(c) (3) letter and his recommendation is to approve the application for 2017.

Chairman Norris motioned to approve the Tax Exempt status for 2017. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

- 4). **Review the Board of Equalization's Decisions from November 20, 2016.** The Board of Equalization granted Conservation to the following parcels:

- a). Freeman, Eddie & Linda – 266-01-008C
- b). Jones, Julian – 228-03-005J
- c). Hester, Virginia – 265-01-011B
- d). Sweat, Joseph A. – 257-01-009B

After discussion Mr. McDaniel motioned to proceed to Superior Court the 2015 Conservation application for Eddie & Linda Freeman. The motion was seconded by Chairman Norris and the motion carried unanimously.

- 5). **Consider approval to breach the Conservation Covenant for the following parcel:**

Esmond Farm, Inc.
Parcel: 267-02-014
1044 W. Ellis Road

Chief Appraiser Long stated that this property is 613.12 acres and 200 acres was recently sold for \$95,000 per acre and the owner has already presented a check in the amount of \$94,947.90 for the penalty fees. Mr. Long's recommendation to the board is to breach the covenant with penalty.

Mr. McDaniel motioned to breach the covenant with penalty. The motion was seconded by Chairman Norris and the motion carried unanimously.

6). **Consider a policy for Veteran Retroactive Tax Break**

Chief Appraiser Long presented to the board a copy of an article from Gainesville Times concerning Veterans and Retroactive Tax Breaks. Mr. Long stated that because of the VA's backlog it is not known when a Veteran's approval will get approved so it would be best if the board had a policy concerning this matter.

Chairman Norris motioned to approve a policy that will protect the Veterans and allow Retroactive Homestead Exemptions. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

7). **Consider the approval to update the 2017 Wingap file with ABOS Marine Blue Book for the valuation of Marine Vessels.**

Mr. McDaniel motioned to approve the ABOS Wingap updates. The motion was seconded by Chairman Norris and the motion carried unanimously.

8). **Consider the approval to use SouthData mail the 2017 Personal Property Returns.**

- a). Business**
- b). Freeport**
- c). Airplanes**
- d). Marine**

Chairman Norris motioned to approve the use of SouthData to mail the 2017 Personal Property Returns. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

9). **Consider the approval to update the 2017 Mobile Home Digest by applying a year's depreciation.**

Chief Appraiser Long stated that there is 744 Prebill mobile homes and with the one year's depreciation there is a 1% decrease and in 2016 the office received 72 appeals.

Chairman Norris motioned to approve one year's depreciation for the 2017 Mobile Home Digest. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

10). **Consider the approval to update the 2017 Wingap file with 2017 NADA values.**

Chief Appraiser Long stated that Marshall & Swift is what the appraisers use to value mobile homes and NADA is used for back-up especially during appeals.

Chairman Norris motioned to approve the 2017 NADA values in Wingap. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

11). **Approve to submit the 2017 Mobile Home Digest to Sylvia Hollums Tax Commissioner.**

Chief Appraiser Long stated that the digest has to be delivered to the Tax Commissioner prior to January 5th.

Chairman Norris motioned to approve and submit the 2017 Mobile Home Digest to Sylvia Hollums Tax Commissioner prior to January 5th. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

14). **Consider the approval to complete audits on the following companies:**

- a). IHOP/Cannon International Acct: 5491**
- b). Lester Ranew Equipment Company Acct: 5026**
- c). Stowe Woodward, Inc. Acct: 1187**
- d). AEP Industries, Inc. Acct: 11**
- e). Century 21 Murray, Inc. Acct: 2914**

Chief Appraiser Long stated that these are several accounts that need to be audited and some have not filed current returns in years.

Mr. McDaniel motioned to audit the above referenced files. The motion was seconded by Chairman Norris and the motion carried unanimously.

F. CHIEF APPRAISER'S REPORT

- 1). Chief Appraiser Long presented to the board a copy of the Georgia Department of Revenue's Memorandum that provides the maximum amount of benefits authorized to be paid to an individual or spouse under the Federal Social Security Act. This amount for 2017 is \$64,488.

Chief Appraiser Long the announcement from the Georgia Department of Revenue that provides the amount of homestead exemption authorized to be claimed by the following applicants:

*Disabled Veterans, surviving spouse, and minor child pursuant to O.C.G.A 48.5.48 and

*Surviving spouse of service member killed in action pursuant to O.C.G.A. 48.5.52.1

2). The January 2017 Board Meeting will be Tuesday, January 10, 2017 at 10:00 a.m.

3). Chief Appraiser Long gave an update on the outstanding appeals. As of this day there is 867.

4). Chief Appraiser Long stated that Betty Browning received her longevity check.

G. ASSESSORS COMMENTS

1). Chairman Norris commented on how good it was to have Mr. McDaniel back with the board after his accident.

H. CLOSED SESSION

I. ADJOURNMENT

There was no further business. Chairman Norris motioned to adjourn. The motion was seconded by Mr. McDaniel and the motion carried unanimously. The meeting adjourned at 11:59 A.M.

Respectfully Submitted,
Betty Browning
Secretary Board of Tax Assessors



SPALDING COUNTY BOARD OF TAX ASSESSORS Elections/Appointment

Requesting Agency

Betty Browning

Requested Action

- A). Elect Spalding County Board of Tax Assessors Chairman
- B). Elect Spalding County Board of Tax Assessors Vice Chairman
- C). Appoint Spalding County Board of Tax Assessors Secretary

Requirement for Board Action

Is this Item Goal Related?

No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION



SPALDING COUNTY BOARD OF TAX ASSESSORS
2017 Conservation Applications

Requesting Agency

Betty Browning

Requested Action

Review and consider approval for the new and renewal of 2017 Current Use Valuation Assessment (CUVA).

Requirement for Board Action

Is this Item Goal Related?

No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION



SPALDING COUNTY BOARD OF TAX ASSESSORS Conservation Review

Requesting Agency

Betty Browning

Requested Action

Review and consider the approval for the following homeowner to build a second house on his property that is currently in a Conservation Covenant.

Gilbert, Jack and Cheryl

1125 Amelia Rd.

Parcel: 200-01-004A

Requirement for Board Action

Georgia Code 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedures

Is this Item Goal Related?


No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

ATTACHMENTS:

Description	Upload Date	Type
 Information	1/6/2017	Cover Memo

January 2, 2017

RECEIVED

JAN 03 2017

SPALDING COUNTY
BOARD OF ASSESSORS

To Whom It May Concern,

I have an aging mother-in-law who lives alone in Leesburg, Florida. She has reached the point where she needs more help than we can give her from 375 miles away. Our best option is for us to build her a house on our 18+ acres located at 1125 Amelia Road. Our property is under the Conservation Covenant and we would like to know if we can build that house without violating the terms of the covenant. With family resources we will be able to build the house without a mortgage. We would like you to consider this to be somewhat of a hardship case. It is our best option.

Thank you for your consideration,

Jack and Cheryl Gilbert

Jack Gilbert

404 357 1565

200 01004A	2017 Spalding County Board of Assessors						1/5/2017
Owner Information	General Property Information						Acct # SCG\bl
GILBERT JACK W & CHERYL 1125 AMELIA RD LOCUST GROVE, GA 30248	SITUS	1125 AMELIA RD					Imp Val
	LEGAL	1125 AMELIA RD PB 10/103 LL 148,149					Acc Val
	Tax District	SPALDING COUNTY	GMD	490	Homestead	S1	Land Val
	Total Acres	18.98	LL	149	CUV 2010	9345	Total Val
	Zoning	R2	LD	02	Acc/Des	5C - .000000	2016 : 23
	Unit	Return Value		0			2014 : 23

Topography - 1.00 Wetlands - 1.00 Shape - .90 Easements - 1.00 External - 1.00 Assemblage - 1.00 Other

2010: CUVA APPROVED 2/17/2010

SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	M
GILBERT JACK W & CHERYL	BALLEW SARA C & ELDRED G	1998-07-13	1558 79	10 103	100,000	A1	
BALLEW SARA C & ELDRED G	GILBERT WILLIAM B	1974-01-01	367 270			0 A1	
BALLEW SARA C & ELDRED G	GILBERT JACK W & CHERYL	1973-09-01	357 157			0 A5	

LAND INFORMATION

CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj
V4	1201 M200-201 -	Acre	18.98	0	0			10,000.00	10,000.00	

CONSERVATION USE LAND INFORMATION

	Land Use	Productivity	ACRES	Unit Value	Adjustment	Value
	Agland 93	4	1.12	733	1.00	821
	Agland 93	5	0.30	643	1.00	193
	Agland 93	6	0.14	534	1.00	75
	Agland 93	9	0.40	259	1.00	104
	Timberland 93	3	6.46	638	1.00	4,121
	Timberland 93	7	9.80	413	1.00	4,047
	Timberland 93	9	0.76	291	1.00	221

ACCESSORY IMPROVEMENTS - 200 01004A

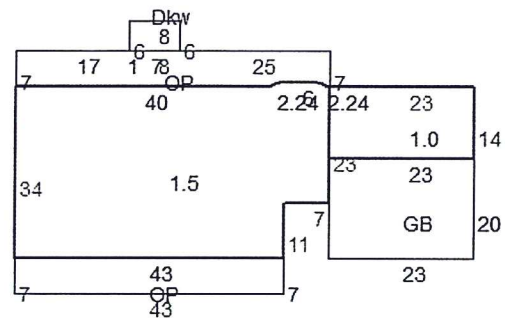
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	V
A6	Carport - Prefab	14	20	280	1900	1.00		0.00	1.00	1.00	1.00	1.00	0.00	
A6	Shed Farm/Utility (3 Sides)	36	24	864	2007	1.30		0.00	1.00	1.00	1.00	1.00	0.00	

200 01004A

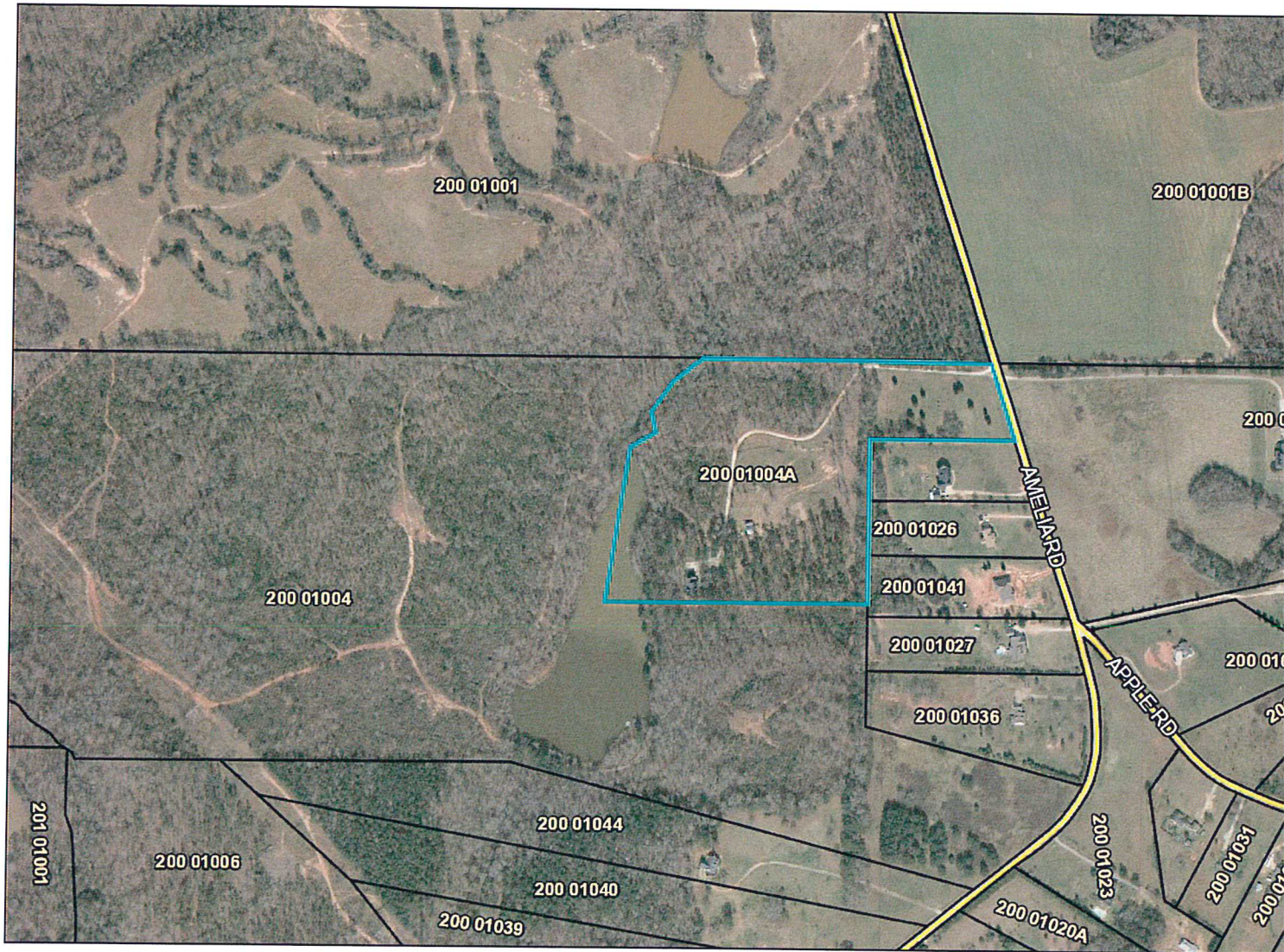
Review: 7/20/2012 by Jerry Johnson/Heather Headley

Page

A6	Storage/Utility Bldg	16	33	528	1900	1.00	0.40	1.00	1.00	1.00	1.00	0.00
----	----------------------	----	----	-----	------	------	------	------	------	------	------	------



RESIDENTIAL IMPROVEMENT - 200 01004A				
Impr Key	9621	Basement / Attic	Squarefoot	
Class / Strat	R1	Bsmt / Finish	0 / 0.00	
Occupancy / Style	One Family	Attic / Finish	272 / 1.00	
Rooms	6	Basement Quality		
Bedrooms	3	Attic Quality	Average	
Heated Area	3,040	Grade	1.15	
Story Height	1.5 Story	Year Built	1999	
Foundation	Masonry	Eff Year Built	1999	
Exterior Wall	Masonry (Brick Veneer)	Condition	Average	
Roofing	Shingles - Asphalt	RCN	277,398	
Roof Shape	Gable	Phy Depr	0.85	
Floor Construction	Wood Joist	Phy OVR	0.00	
Floor Finish	Carpet/Hdwd/Tile	Func Obsol	1.00	
Interior Wall	Sheetrock	Econ Obsol	1.00	
Interior Ceiling	Sheetrock	% Complete	1.00	
Heat	Central AC (Heat/Cool)	Neigh Adj	0.65	
Plumbing:Std Comp	1	CD	1.00	
Plumbing: Extra Fix	7	FMV	153,262	
Full Baths	2	MAV	0	
Half Baths	1	OVR FMV	0	
Sketch Legend			Other Features	
Code	Type	Area	CODE TYPE	AREA
1.5	1.5 Story	1631	Const 1 sty 1 Box	1
GB	Garage - Built In	460		
1.0	1.0 Story	322		
OP	Porch - Open	301		
OP	Porch - Open	342		
Dkw	Deck - Wood	48		

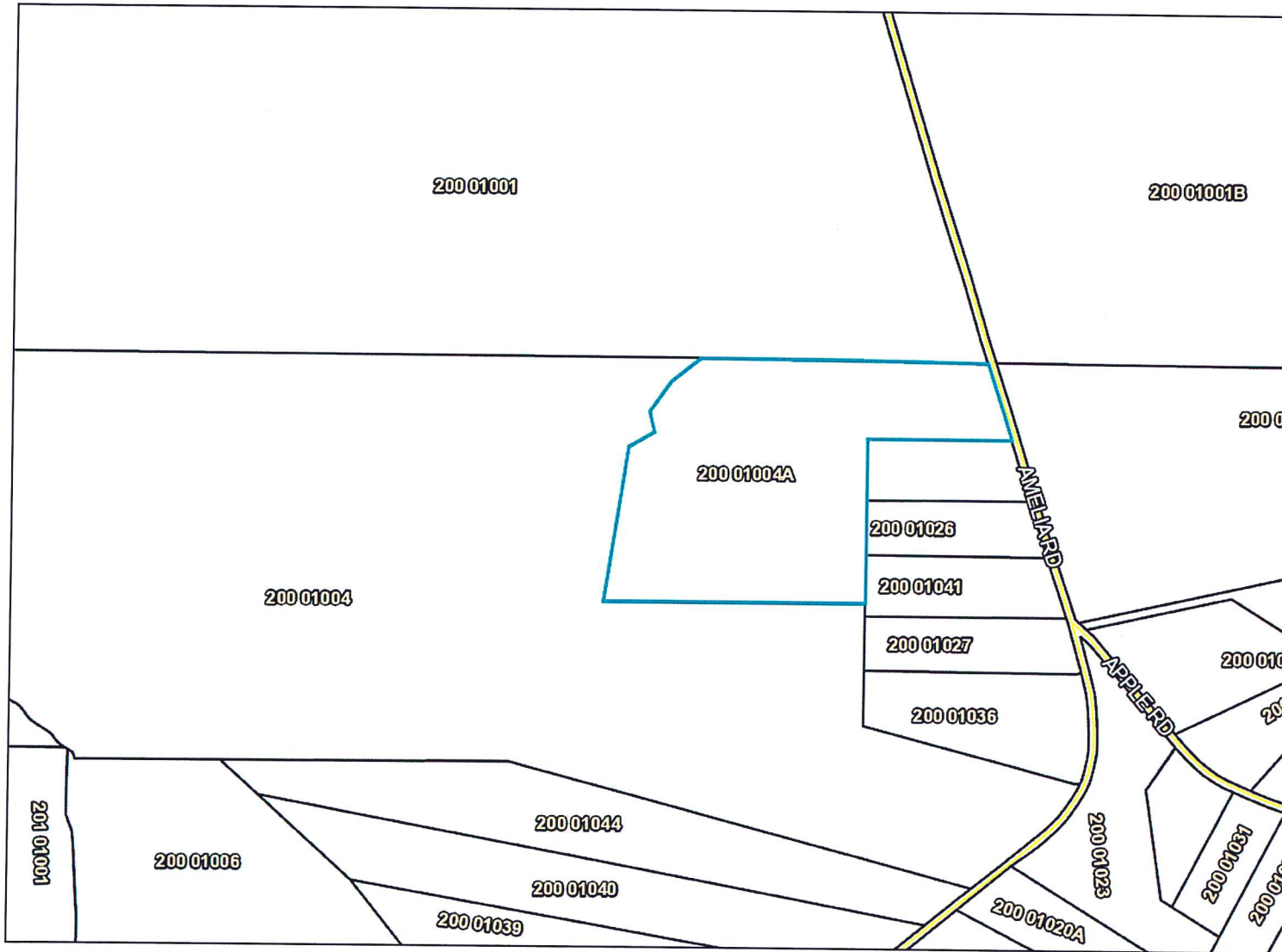


Parcel ID 200 01004A
 Class Code Consv Use
 Taxing District SPALDING COUNTY
 SPALDING COUNTY
 Acres 18.98

Owner GILBERT JACK W & CHERYL
 1125 AMELIA RD
 LOCUST GROVE GA 30248
 Physical Address 1125 AMELIA RD
 Assessed Value Value \$236361
 Land Value Value \$76446

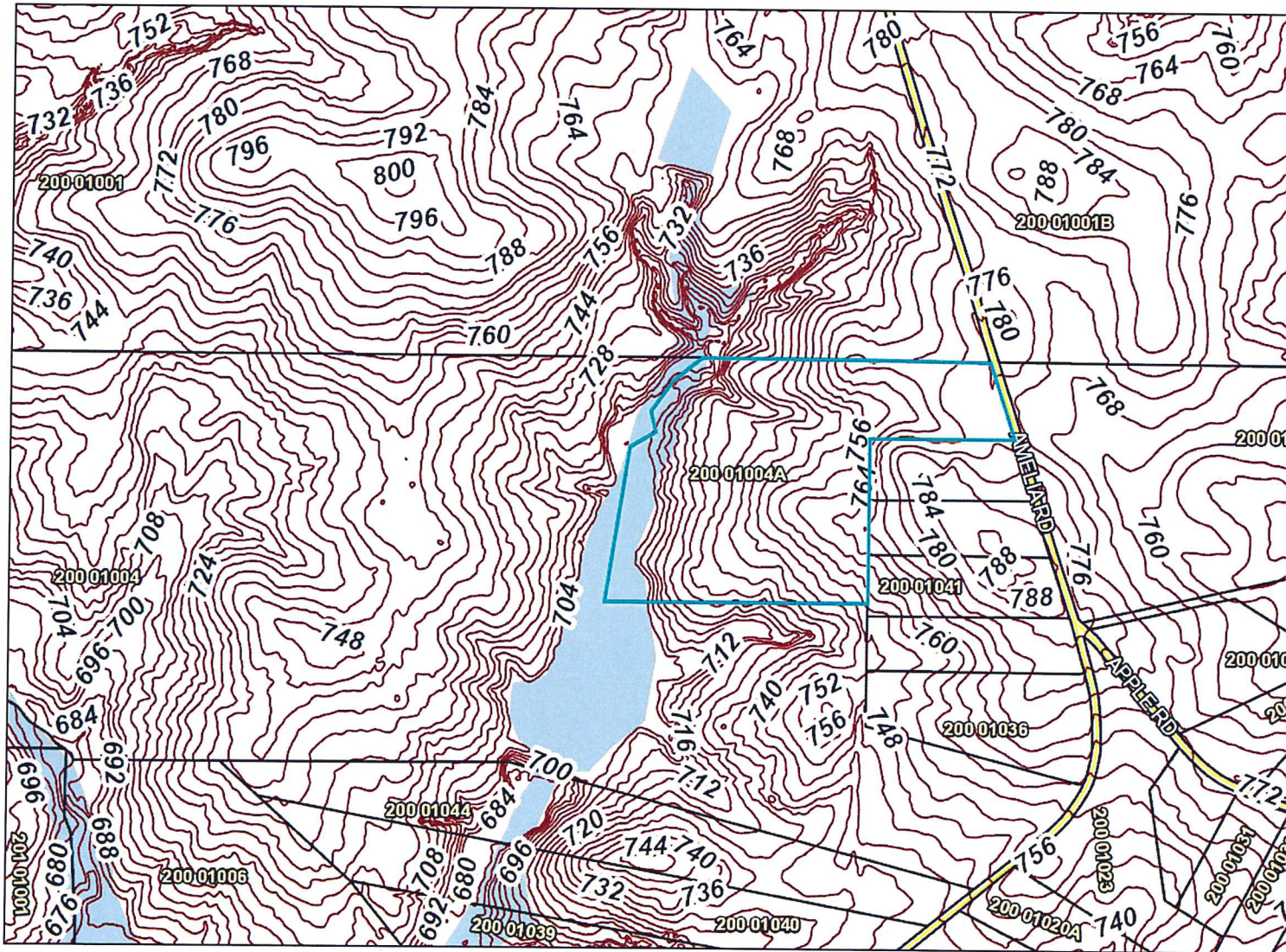
Last 2 Sales
 Date Price
 7/13/1998 \$100
 1/1/1974 \$0

(Note: Not to be used on legal documents)



Parcel ID	200 01004A	Owner	GILBERT JACK W & CHERYL	Last 2 Sales	
Class Code	Consv Use		1125 AMELIA RD	Date	Price
Taxing District	SPALDING COUNTY		LOCUST GROVE GA 30248	7/13/1998	\$100
	SPALDING COUNTY	Physical Address	1125 AMELIA RD	1/1/1974	\$0
Acres	18.98	Assessed Value	Value \$236361		
		Land Value	Value \$76446		

(Note: Not to be used on legal documents)



Parcel ID	200 01004A	Owner	GILBERT JACK W & CHERYL	Last 2 Sales	
Class Code	Consrv Use		1125 AMELIARD	Date	Price
Taxing District	SPALDING COUNTY		LOCUST GROVE GA 30248	7/13/1998	\$100
	SPALDING COUNTY	Physical Address	1125 AMELIARD	1/1/1974	\$0
Acres	18.98	Assessed Value	Value \$236361		
		Land Value	Value \$76446		

(Note: Not to be used on legal documents)



SPALDING COUNTY BOARD OF TAX ASSESSORS Board Policy

Requesting Agency

Betty Browning

Requested Action

Consider the approval establish a Board Policy using Cost and Design factors.

Requirement for Board Action

Is this Item Goal Related?

No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION



SPALDING COUNTY BOARD OF TAX ASSESSORS 2017 Meetings

Requesting Agency

Betty Browning

Requested Action

Set 2017 Board of Tax Assessors Regular Scheduled meetings.

Requirement for Board Action

Is this Item Goal Related?

No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION



SPALDING COUNTY BOARD OF TAX ASSESSORS FYI

Requesting Agency

Betty Browning

Requested Action**FYI:**

- 1). South Data mailed 3,530 Personal Property Returns
- 2). Jerry Johnson-Wingap Technical Workshop in Leesburg, GA January 23-27, 2017
- 3). Joe Maddox-Course VI: Management Development in Savannah, GA February 6-10, 2017
- 4). Personal Property Seminar
- 5). Vulcan Materials Company
- 6). Out of State Trip
- 7). Perkins Shibaura Engines, LLC

Requirement for Board Action

Is this Item Goal Related?

No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION**ATTACHMENTS:**

Description	Upload Date	Type
<input type="checkbox"/> Seminar Release	1/5/2017	Cover Memo
<input type="checkbox"/> Vulcan Materials Company	1/6/2017	Cover Memo
<input type="checkbox"/> Out of State Trip	1/6/2017	Cover Memo
<input type="checkbox"/> Perkins Shibaura Engines, LLC	1/6/2017	Cover Memo

Spalding County Tax Assessors Office
119 East Solomon Street
Room 101
Griffin, GA 30223

For Immediate Release:

Spalding County Board of Tax Assessors to offer Personal Property Seminar

The Personal Property Division of the Tax Assessors office will be conducting informative seminars to assist the public in the understanding and completion of these forms. These seminars will be conducted on Friday, January 13th at the Spalding County Courthouse Annex located at 119 East Solomon Street, Griffin Georgia, Room 108. The seminars are scheduled for 10:00 AM and 2:00 PM.

At the end of 2016, the Spalding County Tax Assessors Office mailed out just over 3300 Personal Property Tax Forms. These Forms went out to owners of Boats, Aircraft and Businesses in the county.

Personal Property Tax Returns are used to report the details and values of assets used in businesses as well as the value of Air and Water Craft located in Spalding County. Recipients of these forms have until April 1st, 2017 to complete and return to the Tax Assessors Office.

If you would like more information on these seminars, please contact the Tax Assessors Office at 770-467-4240.

IN THE SUPERIOR COURT OF
SPALDING COUNTY, GEORGIA

VULCAN MATERIALS COMPANY,)
)
 Plaintiff,)
)
 v.)
)
 SPALDING COUNTY BOARD OF)
 TAX ASSESSORS,)
)
 Defendant)

STIPULATION

It is hereby stipulated and agreed by the parties in the above referenced matter that the pre-certification conference required by O.C.G.A. § 48-5-311 (g)(2) shall be concluded no later than to March 1, 2017. Plaintiff waives the 30-day requirement as set forth in the above referenced statute, and the parties stipulate that if the parties are unable to reach a resolution of the appeals filed by Plaintiff, Defendant shall certify the appeals to Spalding County Superior Court no later than 30 days after March 1, 2017.

SO STIPLATED AND AGREED THIS 22nd day of December, 2016.

Vulcan Materials Company

By: Lisa F. Stuckey

Lisa F. Stuckey

Attorney for Plaintiff

Spalding County Board of Tax Assessors

By: James R. Fortune

James R. Fortune

Attorney for Defendant

BOARD MEMBERS:

WILLIAM B. NORRIS
CHAIRMAN

JOHNIE MCDANIEL
VICE-CHAIRMAN

BRAD WIDEMAN
MEMBER

**SPALDING COUNTY
BOARD OF TAX
ASSESSORS**

COURTHOUSE ANNEX
119 EAST SOLOMON STREET, ROOM 101
GRIFFIN, GEORGIA 30223
(770) 467-4240
Fax (770) 467-4247
QPUBLIC.NET/GA/SPALDING

AFFILIATIONS:

(GAAO) GEORGIA ASSOCIATION OF ASSESSING OFFICIALS
(IAAO) INTERNATIONAL ASSOCIATION OF ASSESSING OFFICIALS

OFFICE STAFF:

DONALD LONG
CHIEF APPRAISER

BETTY BROWNING
BOARD SECRETARY

January 10, 2017

APPROVAL FOR OUT OF STATE AUDIT FOLLOW UP – VULCAN MATERIALS COMPANY / ACCT# 470

LOCATION: VULCAN MATERIALS COMPANY
1200 URBAN CENTER DRIVE
BIRMINGHAM, AL 35242

AUDIT DATES: JANUARY 23RD AND 24TH, 2017

ATTENDING: Joe Mendola, Mendola & Associates
Don Long, Spalding County Chief Appraiser
Robby Williams, Spalding County Personal Property Appraiser II

Audit Fee to be paid to Mendola & Associates: \$2,000.00 plus expenses. (based on two 8 HR Days at \$125.00 Per Hour)

- Lodging and Meals for attendees to be paid by Spalding County with accompanying receipts.

Meal per Diem Not to Exceed:	Breakfast	\$12.00
	Lunch	\$18.00
	Dinner	\$30.00

- County Vehicle to be used for transportation to out-of-state location.

This Audit follow up is being conducted per agreement reached in Settlement Conference between Vulcan Materials Company and Tax Assessor's Office conducted on December 20th, 2016.

Don Long
Chief Appraiser
Spalding County, Georgia

Donald Long

From: West, R Gregg <westg@vmcmail.com>
Sent: Tuesday, January 03, 2017 10:24 AM
To: Robby Williams
Cc: Donald Long; JOE
Subject: Re: Spalding County Audit - Vulcan

We can make the arrangements for January 23rd and 24th. Please let me know if I can help with any travel logistics. Otherwise, we will see you all on Monday, January 23.

R Gregg West
Manager, Indirect Taxes
Vulcan Materials Company

On Fri, Dec 30, 2016 at 7:35 AM, Robby Williams <rwilliams@spaldingcounty.com> wrote:

Good Morning Greg,

Thanks for checking in with us on the dates. Unfortunately the dates you suggest are extremely difficult for us as we have out of town appointments already set that cannot be changed. Don and I communicated with Joe Mendola to see what other dates were available for January and wanted to get back to you with some hopefully acceptable alternative dates;

Our first and foremost option is for Monday and Tuesday January 23rd and 24th. We all three have open dates on our calendars for these dates and would not require any changes to our appointment schedules.

Our second available dates would be Monday and Tuesday January 30th and 31st. We can move some things around and make ourselves available for these dates if the 23rd and 24th do not work for your side.

Please consider these dates and let us know as soon as possible so that we can lock these dates in as we want to move forward and get this wrapped up.

Thank You again for your help!

Robby Williams

[770.467.4240](#)

From: West, R Gregg [mailto:westg@vmcmail.com]

Sent: Thursday, December 29, 2016 11:35 AM

To: Donald Long; Robby Williams; JOE

Subject: Spalding County Audit

I hope everyone had a very Merry Christmas. I have identified a "first available" opportunity to be able to conduct the referenced audit at Vulcan's Corporate Office in Birmingham. The dates are January 19 & 20. The plan is to have the requested documents available as to December 31, 2014 for your review. In addition, the Senior Manager of Accounting Services will be available to answer questions and provide additional information as needed. Hopefully, those dates will work for your team. I will finalize the arrangements as soon as I hear from you. Thanks again for your cooperation.

R Gregg West

Manager, Indirect Taxes

Vulcan Materials Company

BOARD MEMBERS:

WILLIAM B. NORRIS
CHAIRMAN

JOHNIE MCDANIEL
VICE-CHAIRMAN

BRAD WIDEMAN
MEMBER

**SPALDING COUNTY
BOARD OF TAX
ASSESSORS**

COURTHOUSE ANNEX
119 EAST SOLOMON STREET, ROOM 101
GRIFFIN, GEORGIA 30223
(770) 467-4240
Fax (770) 467-4247
QPUBLIC.NET/GA/SPALDING

AFFILIATIONS:
(GAAO) GEORGIA ASSOCIATION OF ASSESSING OFFICIALS
(IAAO) INTERNATIONAL ASSOCIATION OF ASSESSING OFFICIALS

OFFICE STAFF:

DONALD LONG
CHIEF APPRAISER

BETTY BROWNING
BOARD SECRETARY

December 21, 2016

LETTER OF NOTICE – SUPERIOR COURT SETTLEMENT CONFERENCE / Perkins Shibaura Engines, LLC

Conference Date: Monday, January 9th, 2017 at 10:00 a.m. (EST)

Alston & Bird, LLP
Attention: Mary T. Benton
One Atlantic Center
1201 West Peachtree Street
Atlanta, GA 30309-3424

Perkins Shibaura Engines, LLC
Ducharme, McMillen & Associates, INC.
Attention: Kyle Crissman
3200 Windy Hill Road / Suite 300 West
Atlanta, GA 30339

Law Offices of Beck, Owen & Murray
Attention: James R. Fortune
100 South Hill St. / Suite 600
Griffin, GA 30223

Perkins Shibaura Engines, LLC
Attention: Jeff Rohr / Facility Manager
325 Green Valley Road
Griffin, GA 30223

Reference: 325 Green Valley Road Griffin, GA 30223 / Personal Property Account # 3477

Georgia code; 48-5-311 (g)(2); requires the Tax Assessor's Office to hold a Settlement Conference with the property owner and / or their Tax Representative . The conference for this Personal Property Appeal is to be held on ***01/09/2017 at 10:00 a.m. (EST)*** at the Spalding County Tax Assessor's Office, located at 119 East Solomon Street, Room 101, Griffin, Georgia 30223.

Please feel free to contact the Tax Assessor's Office with any questions.

Sincerely,

Don Long
Chief Appraiser
Spalding County, Georgia