

# Agenda

## Spalding County Board of Tax Assessors Regular Session Tax March 27, 2017 10:00 AM 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 Tuesday February 21, 2017.**

### D. OLD BUSINESS -

1. **Consider the approval to grant a refund to the following owner:**

*Calhoun, Bruce & Glenda  
406 Allison Drive  
Parcel: 210-03-032*

### E. NEW BUSINESS -

1. **Consider the approval to allow the owner to file an appeal for 2016 for the following property:**

*Morris Bailey  
1024 Moon Road  
Parcel: 264-01-013*

2. **Board to consider the approval to allow Personal Property Returns to be received by email.**

3. **Consider accepting the discovery values from the following Personal Property Account:**

*Hoshizaki America, Inc.  
Account: 662*

4. **Consider breaching the following property without penalty:**

*Lawrence Anderson  
494 Line Creek Road  
Parcel: 282-01-022*

5. **Consider the approval of the New 2017 Conservation application for the following parcel:**

*Joe W. Bailey & Jane H.  
Newnan Road  
Parcel: 269-01-014B*

6. **Consider the approval of the New 2017 Conservation application for the following property:**

*Joseph W. Bailey & Jane H.  
Newnan Road  
Parcel: 269-01-014*

7. **Consider the approval of the 2017 Renewal Conservation application for the following property:**

*Raymond J Bennett  
Locust Grove Road*

*Parcel: 209-01-039A*

8. **Consider the approval of the 2017 Renewal Conservation application for the following parcel:**  
*Leroy H. Brown & Floy S.*  
*148 Camp Ground Road*  
*Parcel: 269-01-006A*
9. **Consider the approval of the New 2017 Conservation Application for the following property:**  
*Marvin Brown*  
*8 Habersham Road*  
*Parcel: 227-01-015B*
10. **Consider the following 2017 Renewal Conservation application for the following property:**  
*Dereck King Childres*  
*2750 Steele Road*  
*Parcel: 254-01-014D*
11. **Consider the approval of the 2017 Renewal Conservation application for the following property:**  
*Dereck King Childres*  
*2700 Steele Road*  
*Parcel: 254-01-014B*
12. **Consider the approval of the 2017 Renewal application for the following property:**  
*Dereck King Childres*  
*2682 Steele Road*  
*Parcel: 254-01-014G*
13. **Consider the approval of the New 2017 Conservation application for the following property:**  
*Kenneth R. Cook*  
*670 Patterson Road*  
*Parcel: 242-02-002Q*
14. **Consider the approval of the Renewal 2017 Conservation application for the following parcel:**  
*Bera Bray Hardy*  
*Moore Road*  
*Parcel: 257-01-007*
15. **Consider the approval of the Renewal 2017 Conservation application for the following property:**  
*Ann O. Jones & Mitchell J. Ponder*  
*190 Moore Road*  
*Parcel: 257-01-006B*
16. **Consider the approval of the 2017 Renewal Conservation application for the following property:**  
*Lester C. Lewis & Lanya L.*  
*890 New Salem Road*  
*Parcel: 262-01-010H*
17. **Consider the 2017 Renewal Conservation application for the following property:**  
*Lester Clark Lewis*  
*877 New Salem Road*  
*Parcel: 262-01-013*
18. **Consider the approval of the Renewal 2017 Conservation Application for the following parcel:**  
*William S. Mixon, Jr.*  
*Blanton Mill Road*  
*Parcel: 272-01-002C*
19. **Consider the following Renewal 2017 Conservation Application for the following parcel:**  
*Phyllis A. Moore*  
*Steele Road*  
*Parcel: 259-01-065*
20. **Consider the approval of the New 2017 Conservation application for the following property:**

*Carl Gary Norton, Jr.*  
*1036 Hillview Road*  
*Parcel: 240-01-001F*

21. **Consider the approval of the 2017 Conservation Renewal for the property located on Blanton Mill Road:**  
*Randall & Janet Robinson*  
*Blanton Mill Road*  
*Parcel: 273-01-001E*
22. **Consider the approval of the Continuation 2017 Conservation Application for the following property:**  
*Ryan Robinson*  
*361 N. Rover Road*  
*Parcel: 275-01-044*
23. **Consider the approval of the New 2017 Conservation application for the following parcel:**  
*Tameika & Gregory Robinson*  
*126 Gainer Road*  
*Parcel: 200A-01-062*
24. **Consider the approval of the New 2017 Conservation application for the following parcel:**  
*John Buck Rogers, Sr.*  
*7 Pirkle Road*  
*Parcel: 261-01-028C*
25. **Consider the approval of the New 2017 Conservation application for the following parcel:**  
*Donald G. Shepard*  
*1577 Line Creek Road*  
*Parcel: 282-01-021*
26. **Consider the approval of the New 2017 Conservation Application for the following property:**  
*William and Christina Stodghill*  
*215 Pine Cedar Court*  
*Parcel: 280-01-014C*
27. **Consider the approval of the Renewal 2017 Conservation Application for the following parcel:**  
*Frank Thweatt, Jr.*  
*188 Andrews Road*  
*Parcel: 247-02-003E*
28. **Consider the approval of the New 2017 Conservation application for the following parcel:**  
*David Scott Tibbitts*  
*955 Elder Road*  
*Parcel: 259-01-040*
29. **Consider the approval of the New 2017 Conservation application for the following parcel:**  
*David Scott Tibbitts*  
*Elder Road*  
*Parcel: 259-01-048*
30. **Consider the approval of the New 2017 Conservation application for the following parcel:**  
*Robert C. Turner & Dustin S. James*  
*2101 E. McIntosh Road*  
*Parcel: 211-01-010*
31. **Consider the approval of the New 2017 Conservation application for the following property:**  
*Wallace Family Real Estate LLC*  
*5293 W McIntosh Road*  
*Parcel: 263-01-002*
32. **Consider the approval of the 2017 Renewal Conservation application for the following property:**  
*Christine Wells*

*583 W. Williamson Road*

*Parcel: 277-01-008*

33. **Consider the approval of the Renewal 2017 Conservation application for the following parcel:**

*Wilbur J. Whitlock*

*Hollonville Road*

*Parcel: 281-01-008A*

34. **Consider the approval of the Renewal 2017 Conservation application for the following parcel:**

*William K. Whitlock*

*1420 Hollonville Road*

*Parcel: 281-01-006A*

35. **Consider the approval of the Renewal 2017 Conservation application for the following parcel:**

*Joette L Woodall*

*4490 W. McIntosh Road*

*Parcel: 265-01-008*

36. **Consider the approval of the 2017 Renewal Conservation application for the following property:**

*Christine T. Wells*

*Locust Grove Road*

*Parcel: 209-01-038D*

**F. CHIEF APPRAISER'S REPORT**

**G. ASSESSORS COMMENTS**

**H. CLOSED SESSION**

**I. ADJOURNMENT**





**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Minutes - February 21, 2017**

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**Requesting Agency**

Betty Browning

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**Requested Action**

**Consider the approval of the minutes from Tuesday February 21, 2017.**

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**Requirement for Board Action**

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**Is this Item Goal Related?**

No

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**Summary and Background**


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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

**ATTACHMENTS:**

<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
 Minutes	3/24/2017	Cover Memo

# **MINUTES**

*The Spalding County Board of Tax Assessors  
Regular Scheduled Meeting*

**Tuesday, February 21, 2017**

*119 E. Solomon Street - Room 101  
Griffin, GA 30223*

## **A. CALL TO ORDER**

The Spalding County Board of Tax Assessors January Regular Scheduled Meeting was held on Tuesday, January 10, 2017 at the Spalding County Annex Building located at 119 East Solomon Street at 10:00 A.M. The meeting was brought to order at 10:02 A.M. by Chairman William Norris with Vice Chairman Johnie McDaniel, and Member Brad Wideman present. Others present were Board Secretary Betty Browning, Chief Appraiser Donald Long, Deputy Chief Appraiser Joe Maddox, Personal Property Appraiser Robby Williams and Real Property Appraiser Jerry Johnson.

## **B. CITIZEN COMMENTS**

None

## **C. MINUTES**

Mr. McDaniel motioned to approve the minutes, as read, from the Regular Scheduled January 21, 2017 meeting. The motion was seconded by Mr. Wideman and the motion carried unanimously.

## **D. OLD BUSINESS**

1). Mr. Jack Gilbert was present and resides at 1125 Amelia Road. Mr. Gilbert explained to the board that he has approval from Community Development to build a second home on the parcel nearest to Amelia Road. Mr. Gilbert's question to the board is, will this breach my conservation covenant?

Chief Appraiser Long stated that the code section says you can deed up to 5 acres to a family member of the 4<sup>th</sup> degree. This means you can deed up to 5 acres to your mother-in-law without penalty.

*Chairman Norris motioned to approve no breach. The motion was seconded by Mr. McDaniel and the motion carried unanimously.*

## **E. NEW BUSINESS**

1). Elizabeth Butler of 370 Lenox Circle submitted a letter requesting the board to review her current conservation covenant for the property located at 348 Lenox Circle, which is 18.06 acres. Ms. Butler's son-in-law is interested in purchasing this property but Ms. Butler is concerned what would happen if he did not qualify for conservation and would she be responsible for the penalties? Chief Appraiser Long stated that the covenant expires on December 31, 2018 and he would suggest to send her a letter highlighting the options she would have that would release the covenant. Mr. Long stated that the board could not determine if the new owner would qualify until he owns the property.

Chairman Norris motioned to send Ms. Butler a letter highlighting her options. The motion was seconded by Mr. Wideman and the motion carried unanimously.

2). Caroline LaBriola submitted a letter along with a copy of her lease and insurance certification for the property located at 807 Patterson Road consisting of 30.31 acres and owned by her uncle Jeffery Hill. Ms. LaBriola is interested in purchasing this property but does not want Mr. Hill to acquire a large penalty.

Chief Appraiser Long stated that the owner is in his second term and could possibly meet the age to discontinue the covenant but Ms. LaBriola could continue his covenant but if they did not keep the property in a bona-fide agricultural use then the breach will fall back on Mr. Hill.

Chief Appraiser Long's suggestion is to send a letter highlighting the owner's options that would enable him to discontinue the covenant.

*Chairman Norris motioned to send a letter to Ms. LaBriola. The motion was seconded by Mr. Wideman and the motion carried.*

3). Roy Wesley & Christine Hallman submitted a new conservation covenant application for the property located at 603 S. New Salem Road (parcel no. 265-01-003A). The new application is to add 4.39 acres to the existing covenant of 30.00 acres.

*Chairman Norris motioned to approve the addition of 4.39 acres to the existing covenant. The motion was seconded by Mr. McDaniel and the motion carried unanimously.*

4). Leslie J. Camp and Lesa M. Camp submitted a new conservation covenant application for the property located at Railroad Drive (parcel no. 269-02-007E). The new application is to add 2.768 acres to the existing 9.65 acres.

*Chairman Norris motioned to approve the addition of 2.768 acres to the existing covenant. The motion was seconded by Mr. Wideman and the motion carried unanimously.*

5). (a) Chief Appraiser Long stated that Marshall Pape submitted a 2017 Renewal Conservation Application for the property located at Pinelea Road (parcel no. 120-01-04) which consists of 32.80 vacant acres. Chief Appraiser Long state that he and Real Property Appraiser Jerry Johnson inspected the property and found the property to be in a natural state and near the possible airport site. The application states the bona-fide agricultural use is producing plants, trees, fowl or animals. Chief Appraiser Long's recommendation to the board is to approve the application.

*Chairman Norris motioned to approve the 2017 Renewal Conservation Application for parcel 120-01-004. The motion was seconded by Mr. Wideman and the motion carried unanimously.*

(b) Chief Appraiser Long stated that Annie Haluka and Sherry Stanley submitted a 2017 New Conservation Application for the property located at S. Walkers Mill Road (parcel no. 222-01-034B). The property consist of 63.10 acres of vacant land and is applying for a bona-fide use of producing plants, trees, fowl or animals using 50% of the property for this purpose and wildlife habitat of not less than ten acres of wildlife habitat using 50% of the property for this purpose. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and his recommendation is to approve.

*Chairman Norris motioned to approve the 2017 Conservation Application for parcel 222-01-034B. The motion was seconded by Mr. Wideman and the motion carried unanimously.*

(c). Chief Appraiser Long stated that William Jones submitted a 2017 Renewal Conservation Application for the property located at 233 Smoak Road (parcel no. 211-01-003D) which consists of 10.00 acres with a house and prefab carport. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property and found 2 horses and 1 donkey. The application states the bona-fide agricultural use is 3% raising, harvesting, or storing crops, 95% feeding, breeding, or managing livestock and producing plants, trees, fowl, or animals (fruit trees). Chief Appraiser Long's recommendation to the board is to deny because the animals are pets and not a bona-fide agricultural use.

*Chairman Norris motioned to deny the 2017 Renewal Conservation Application for parcel 211-01-003D because no bona-fide agricultural use is being performed. The motion was seconded by Mr. McDaniel and the motion carried unanimously.*

(d). Chief Appraiser Long stated that Ira Brown submitted a new 2017 Conservation Application for the property located at Futral Road (parcel no. 227-01-015C), which consists of 6.46 acres. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property and found the property is not adjacent to any other parcels in the same name. The application states the bona-fide agricultural use is producing plants, trees, fowl, or animals using 100% of the property for this use. Chief Appraiser Long's recommendation to the board is to deny the application based on the acreage size with no additional documentation proving a bona-fide agricultural use is taking place.

*Chairman Norris motioned to deny parcel 227-01-015C based on the acreage amount with no additional documentation. The motion was seconded by Mr. Wideman and the motion carried unanimously.*

(e). Chief Appraiser Long stated that James Peters submitted a new 2017 Conservation Application for the property located at 4092 Jackson Road (parcel no. 209-01-010C), which consists of 106.53 acres. Chief Appraiser Long stated he and Real Property Appraiser Jerry Johnson inspected the property and found 2 houses, 2 garages, stables, pole shelters and shop equipment building. The application states the bona-fide agricultural use is 95% raising, harvesting, or storing crops and the future would include feeding, breeding, or managing livestock or poultry. Chief Appraiser Long's recommendation to the board is to approve the application.

*Mr. McDaniel motioned to approve the new 2017 Conservation Application for parcel 209-01-010C. The motion was seconded by Mr. Wideman and the motion carried unanimously.*

(f). Chief Appraiser Long stated that Raymond and Nancy Bennett submitted a Renewal 2017 Conservation Application for the property located at 2614 Locust Grove Road (parcel no. 209-01-039) which consists of 20 acres. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property and found a house, storage buildings, barn, 25 head of cattle, fencing and approximately 70% is being used for the cattle and he does park his dump trucks on the property. The application states the bona-fide agricultural use is 70% feeding, breeding, or managing livestock or poultry. Chief Appraiser Long's recommendation to the board is to approve.

Chairman Norris motioned to approve the 2017 Renewal for parcel 209-01-039. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

(g). Chief Appraiser Long stated that Humberto Colin submitted a new 2017 Conservation Application for the property located at 1650 N. Walkers Mill Road (parcel no. 210-01-004) which consists of 25.53 acres. The application states the bona-fide agricultural use is 100% feeding, breeding, or managing livestock or poultry. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found 2 barns/stables and cattle. Chief Appraiser Long's recommendation to the board is to approve.

Chairman Norris motioned to approve the 2017 Conservation Application for parcel 210-01-004. The motion was seconded by Mr. Wideman and the motion carried unanimously.

(h). Chief Appraiser Long stated Marvin Duerr submitted a new 2017 Conservation Application for the property located at 2298 S. Walkers Mill Road (parcel no. 227-01-019B) which consists of 23.57 acres. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found 2 barns, equipment building, old mobile home worth \$1.00 sqft, pond and deer stands. The application states the bona-fide agricultural use is 100% producing plants, trees, fowl, or animals. Chief Appraiser Long stated that the primary use of the property is for family deer hunting and no sign of a bona-fide agricultural use and his recommendation to the board is to deny.

*Chairman Norris motioned to deny the new 2017 Conservation Application for parcel 227-01-019B based on no bona-fide agricultural use. The motion was seconded by Mr. Wideman and the motion carried unanimously.*

(i). Chief Appraiser Long stated that Donald and Brandy Brown submitted a new 2017 Conservation Application for the property located at 1848 Barnesville Road (parcel no. 226-01-021) which consists of 15.19 acres of vacant land. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found fencing and a pond and the property is adjacent to parcel 226-01-020A which is owned by the Brown's and currently in conservation. Chief Appraiser Long's recommendation to the board is to approve the application.

*Chairman Norris motioned to approve the new 2017 Conservation Application for parcel 226-01-021. The motion was seconded by Mr. Wideman and the motion carried unanimously.*

(k). Chief Appraiser Long stated that Roseanna Campbell submitted a new 2017 Conservation Application for the property located at 1500 Barnesville Road (parcel no. 226-01-020B) which consists of 15.12 acres. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found a house, small pond, horses and a gas easement. The application states the bona-fide use is 50% feeding, breeding, or managing livestock or poultry and 50% being used as a wildlife habitat of not less than ten acres of wildlife habitat. Chief Appraiser Long's recommendation to the board is to deny based on the primary use of the property is for residential purposes.

*Mr. McDaniel motioned to deny the new 2017 Conservation Application for parcel 226-01-020B based on the primary use. The motion was seconded by Chairman Norris and the motion carried unanimously.*

(l). Chief Appraiser Long stated that Keith Norris submitted a Renewal 2017 Conservation Application for the property located at 173 Ellis Dairy Road (parcel no. 226-01-019J) which consists of 46.16 acres. The application states the bona-fide agricultural use of the property is 5%

raising, harvesting, or storing crops and 80% feeding, breeding, or managing livestock or poultry and 100% Wildlife habitat and 20% production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found fencing and cattle. Chief Appraiser Long's recommendation to the board is to approve.

*Mr. McDaniel motioned to approve the Renewal 2017 Conservation Application for parcel 226-01-019J. The motion was seconded by Chairman Norris and the motion carried unanimously.*

(m). Chief Appraiser Long stated that David Stubblefield submitted a Renewal 2017 Conservation Application for the property located at 681 Buck Creek Road (parcel no. 225-01-029) which consists of 21.90 acres. The application states the bona-fide agricultural use is 60% wildlife habitat of not less than 10 acres of wildlife habitat. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found a house, animals are pets, purchases hay year round and a river. Chief Appraiser Long's recommendation to the board is to approve.

*Chairman Norris motioned to approve the Renewal 2017 Conservation Application for parcel 25-01-029. The motion was seconded by Mr. McDaniel and the motion carried unanimously.*

(n). Chief Appraiser Long stated that Darlene and Randal Sheets submitted a new 2017 Conservation Application for the property located at Bucksnot Road (parcel no. 217-01-006E) which consists of 44.36 vacant acres. The application states the bona-fide agricultural use of the property is 10% producing plants, trees, fowl or animals and 100% wildlife habitat. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found it to be in its natural state. Chief Appraiser Long's recommendation to the board is to approve.

*Mr. McDaniel motioned to approve the new 2017 Conservation Application for parcel 217-01-006E. The motion was seconded by Mr. Wideman and the motion carried unanimously.*

(o). Chief Appraiser stated that John and Debbie Payne submitted a new 2017 Conservation Application for the property located at 3965 High Falls Road (parcel no. 217-01-006D) which consists of 3.00 acres. The application states the bona-fide agricultural use of the property is Other. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found a house and no sign of a bona-fide agricultural use. Chief Appraiser Long's recommendation to the board is to deny based on the primary use of the property is residential.

*Mr. McDaniel motioned to deny the new 2017 Conservation Application for parcel 217-01-006D based on the primary use. The motion was seconded by Chairman Norris and the motion carried unanimously.*

(p). Chief Appraiser Long stated that John and Debbie Payne submitted a new 2017 Conservation Application for the property located at 77 Bucksnot Road (parcel no. 217-01-006B) which consists of 1 acre. The application states the bona-fide agricultural use of the property is Other. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found a house, carport, pole shelters and no sign of a bona-fide agricultural use. Chief Appraiser Long's recommendation to the board is to deny based on the primary use of the property is residential.

*Chairman Norris motioned to deny the new 2017 Conservation Application for parcel 217-01-006B based on the primary use is residential. The motion was seconded by Mr. Wideman and the motion carried unanimously.*

(q). Chief Appraiser Long stated that John and Debbie Payne submitted a new 2017 Conservation Application for the property located at 79 Bucksnot Road (parcel no. 217-01-006) which consists of 47.86 vacant acres. The application the bona-fide agricultural use of the property is 55% production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apiarian products. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found the property to be in its natural state. Chief Appraiser Long's recommendation to the board is approve.

*Chairman Norris motioned to approve the new 2017 Conservation Application for parcel 217-01-006. The motion was seconded by Mr. McDaniel and the motion carried unanimously.*

6. Chief Appraiser Long stated that Iglesia de Dios Pentecostal submitted a 2017 Exempt Property Application for Religious Organizations for the personal property located at 828 Everee Inn Road (Account No. 9812). Chief Appraiser Long's recommendation to the board is to approve.

Chairman Norris motioned to approve the 2017 Exempt Property Application for Religious Organizations for the personal property (Account No. 9812). The motion was seconded by Mr. Wideman and the motion carried unanimously.

7. Chief Appraiser Long stated that Mr. Cooper of 344 Church Road submitted fire reports from 11/26/2015 when the house completely burned but it was not removed from our records in 2016. Mr. Cooper is asking for a refund for 2016. The property was inspected by the office Field Appraisers, they found that the house was gone. Chief Appraiser Long stated that the board cannot issue a refund but the house can be removed from the 2016 Assessment Notice which would create an ACO that would constitute a refund through the Tax Commissioner's Office. Chief Appraiser Long's recommendation to the board is to approve.

Chairman Norris motioned to remove the house from the 2016 Assessment Notice and forward an ACO to the Tax Commissioner's Office. The motion was seconded by Mr. Wideman and the motion carried unanimously.



8. Chief Appraiser Long stated that Bruce and Glenda Calhoun submitted a written request for a refund because the square footage is incorrect on the property located at 406 Allison Drive. According to Deputy Chief Appraiser Joe Maddox stated that the field appraisers were sent out to this house and the square footage was corrected for 2017. According to the owners the square footage of their house should be 2129 not 2,082. Mr. Maddox's recommendation to the board is to table the request until a copy of the appraiser's sketch is provided.

Mr. McDaniel motioned to table this item until the sketch is provided. The motion was seconded by Mr. Wideman and the motion carried unanimously.

9. Chairman Norris motioned to approve the Authorization Policy presented by Chief Appraiser Long. The motion was seconded by Mr. Wideman and the motion carried unanimously. Mr. McDaniel had to step out of the meeting and did not vote.

10. Chief Appraiser Long requested Deputy Chief Appraiser explain to the board the decisions from the Board of Equalization.

a). Lynda Milam was denied 2015 homestead exemption for the property located at 1610 Morgan Drive by the Board of Tax Assessors and it was forwarded to the Board of Equalization. Ms. Milam is 1/4 owner of the property and occupies the property and the Board of Equalization granted the homestead exemption. Mr. Maddox's recommendation to board is to accept the Board of Equalization's decision because the law is broad and he feels the board would not win the case in Superior Court.

Chairman Norris motioned to accept the Board of Equalization's decision to grant the 2015 homestead exemption. The motion was seconded by Mr. Wideman and the motion carried unanimously.

b). Doug Hollberg filed a 2016 appeal based on value for the property located at 125 N. Hill Street (parcel no. 013-33-015) and the value was not lowered based on comparables and was forwarded to the Board of Equalization. The Board of Equalization heard the appeal on January 19, 2017 and the board lowered the value from \$76,512 to \$54,661. Chief Appraiser Long and Deputy Chief Appraiser Maddox reviewed the decision and filed the appeal to Superior Court before the deadline of February 19, 2017.

Chief Appraiser Long stated to the Board of Tax Assessors that their decision today was to vote yes or no to filing the appeal to Superior Court.

*Mr. Wideman motioned to send the 2016 appeal for parcel 013-33-015 to Superior Court. The motion was seconded by Mr. McDaniel and the motion carried unanimously.*

11 & 12. Personal Property Appraiser Robby Williams stated to the board that there is a need to issue "modified" subpoenas to Caterpillar Logistics Services

(Account 4578) and Caterpillar Inc. (Account 233) referred to No. 11 and No. 12 on the agenda.

Mr. Williams explained that there was a Georgia Court of Appeals case that stated you cannot issue subpoenas for a fishing exhibition into the affairs of the tax payer so the Fixed Assets (No. 5) must be more specific and that is the reason the submitted subpoenas to be modified.

*Chairman Norris motioned to approve issuing “modified” subpoenas to Caterpillar Logistics Services (No. 11) and Caterpillar Inc. (No. 12). The motion was seconded by Mr. Wideman and the motion carried unanimously.*

13. Personal Property Appraiser Robby Williams submitted to the board for their approval to mail the 2013-2015 Revised Audit results for Cronin Nissan (Account 327) and Cronin Chevrolet Buick GMC, Inc. (Account 8429)

Chairman Norris motioned to approve and mail the Revised Audit Results for Personal Property Accounts 327 and 8429. The motion was seconded by Mr. Wideman and the motion carried unanimously.

## **F. CHIEF APPRAISER’S REPORT**

1). GMASS Proposal for Appraisal Services on Real Property  
Chief Appraiser Long submitted to the board documentation showing the COD statistics for the county and remember that the recommended COD for residential is .15 and .20 for commercial.

Sun City	92.2%	COD: 0.0599
Sun City (Built 2015-2016)	92.3%	COD: 0.0576
Sun City (Built 2007-2014)	91.45%	COD: 0.0636
County without Sun City	96.65%	COD: 0.3392
County	94.73%	COD: 0.2785
County & City	95.5%	COD: 0.3122
City	98.33%	COD: 0.3796

Chief Appraiser Long stated that during the Commissioner’s Retreat on Commissioner stated he would like to see the Tax Assessors Office have a 3 year plan. This proposal is a 3-year Maintenance Plan that would start July 2017 and be complete 2020.

1 Year: \$270,000	Physical Review of 1/3 parcels
2 Year: \$270,000	Physical Review of second 1/3 parcels
3 Year: \$450,000	Physical Review of final 1/3 parcels and updating all cost and land schedules.

Chief Appraiser Long stated that if the board approves the proposal it will be included in the 2017-2018 Budget for approval.

Chairman Norris motioned to approve the proposal and include it in the 2017-2018 Budget for final approval. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

2). Chief Appraiser Long stated to the board that the Vulcan appeal has been settled. The company has 500,000 tons of stone dust that is now valued at \$1.00 per ton which is giving the county \$91,000 plus 10% penalty of tax dollars.

3). Chief Appraiser Long updated the board that Jerry Johnson, Betty Browning, Kristin Fuller, Heather Headley, Robby Williams and Renee' Davis-Pope has completed the Defense Driving Class.

4). Chief Appraiser Long updated the board that Renee' Davis-Pope will be taking Course I: Certification for Assessors March 20th-24<sup>th</sup>.

5). Chief Appraiser Long submitted a letter from Charles K. McKnight, Jr. an attorney with Taylor English Duma, LLP concerning the Client Representation that will determine who is responsible for calculating job shortfalls from Pilot Agreements.

Mr. McDaniel stated that Chuck Copeland is going to be making adjustments on the Pilot Agreements that would use the words good faith and percentages but the city and county need to be business friendly and not penalize businesses that are doing the best they can.

Chairman Norris stated that the responsibility needs to be determined and put in writing so that everyone knows who is to do what.

Deputy Chief Appraiser Joe Maddox stated that according to the Pilot Agreements the issuer is responsible for calculating the job shortfalls.

Chairman Norris motioned to approve the hiring of this attorney and send a letter approving the retainment and request a time to meet with him and discuss our concerns. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

#### **G. ASSESSORS COMMENTS**

None

#### **H. CLOSED SESSION**

None

#### **I. ADJOURNMENT**

There were no further questions or comments.

*Chairman Norris motioned to adjourn the meeting at 12:16 P.M. The motion was seconded by Mr. Wideman and the motion carried unanimously.*



**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Calhoun, Bruce and Glenda Refund Request Parcel: 210-03-032**

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**Requesting Agency**

Betty Browning

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**Requested Action**

**Consider the approval to grant a refund to the following owner:**

*Calhoun, Bruce & Glenda*

*406 Allison Drive*

*Parcel: 210-03-032*

---

**Requirement for Board Action**

---

**Is this Item Goal Related?**

No

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**Summary and Background**

Board tabled this request at the February 21st meeting until the owner could provide the sketch from the appraisal.

Owner could not provide the sketch and stated she would be satisfied with the sqft. but still would like to request a refund.

---

**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description	Upload Date	Type
 Calhoun Documents	2/17/2017	Cover Memo

Bruce and Glenda Calhoun  
406 Allison Drive  
Griffin, GA 30223

January 26, 2017

Spalding County Georgia Board of Tax Assessors:

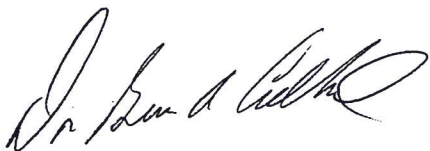
We are sending this letter as notice that we would like to appeal our property tax assessment and request a refund. We have made several appeals in the 11 years we have lived in Spalding County. The issues were corrected several times, but were changed back to inaccurate information on our house several times.

1. Attached is the appraisal when we purchased our house December 2005. Our house is a 1 story ranch with a finished bonus room. **The square footage is stated as 2,129 sq. ft.**
2. Nothing has changed since we bought our home, except that a shop was built in 2006.
3. The square footage has changed several times in the past 11 years, from the original **2,129 sq. ft. to up to 3,200 sq. ft.** And our taxes have increased to reflect this.
4. Recently our tax record **changed from 1 story to 1.5 stories with a bonus room.** We have no idea why except that we have a very high vaulted ceiling in the great room with dormers. And our taxes have increased to reflect this.
5. You have recently changed our sq. ft. to 2,082. We do not think this is correct. We do thank Joe Maddox for having someone physically come to our house, and come in our house to verify that it is a 1 story.

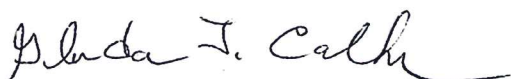
**We have been over charged for our property taxes since 2011.**

Again, we are requesting that you correct our property information, and reimburse us for the over charges for the past almost 10 years.

Thank you,



Bruce Calhoun  
678 858-0569



Glenda Calhoun  
678 858-0537



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Bailey, Morris Parcel: 264-01-013 (Late Appeal)**

---

**Requesting Agency**

Brtty Browning

---

**Requested Action**

**Consider the approval to allow the owner to file an appeal for 2016 for the following property:**

*Morris Bailey*  
*1024 Moon Road*  
*Parcel: 264-01-013*

---

**Requirement for Board Action**

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**Is this Item Goal Related?**

No

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**Summary and Background**

Mr. Bailey states he did not receive the assessment notice for 2016 because his mailing address was not changed when he filed for his 2016 Homestead.

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**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description	Upload Date	Type
📎 Documents	3/23/2017	Cover Memo



<b>264 01013</b>		<b>2016 Spalding County Board of Assessors</b>				1/20/2017 12:42:48 PM Acct # 24656 SCG\khollis	
<b>Owner Information</b>		<b>General Property Information</b>				<b>Values</b>	
BAILEY MORRIS 476 GREENE AVENUE BROOKLYN, NY 11216		SITUS		1024 MOON RD		Imp Val 156,345	
<i>Sold house 1st of 14 to buy the one he bought in Griffin moved here the 1st of 15</i>		LEGAL		41.53 AC PB 2/237, 9/489		Acc Val 61,898	
		Tax District		SPALDING COUNTY GMD 1068 Homestead S1		Land Val 180,551	
		Total Acres		41.53 LL 023 No Covenant		Total Value 398,794	
		Zoning		AR1 LD 04 Acc/Des 4C - 1.038998		2015 : 229,000 2014 : 408,508	
		Unit		Return Value 0		2013 : 408,508 2012 : 455,599	
Topography - 1.00 Wetlands - 1.00 Shape - 1.00 Easements - 1.00 External - 1.00 Assemblage - 1.00 Other - 1.00 10001 - 1.00		03/10/15 CHANGED HS FROM S0 TO S1 FOR 2015 PER TCO KH; 11/18/14 NOTICE OF TIMBER ACTIVITY KH; REMOVED CONSERVATION FOR 2009-PRT OF PROPERTY SOLD DURING 2009-PENALTY PENDING BY BOA.; FOR 2010: 3.0 AC COMBINED WITH 264-1-13A - SEE DEED KEVIN MOORE & DAVID MOORE 3340/7 3/16/09 - SEE PARCEL 264-1-13A.; FOR 2010: 3.0 AC TO BRYAN COOKSEY 3340/1 3/16/09 - SEE NEW PARCEL 264-1-13B.					

SALES INFORMATION								
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
BAILEY MORRIS	SOUTHEASTERN REAL ESTATE	2014-03-13	3833 346		229,000 A1			0 BF
SOUTHEASTERN REAL ESTATE	DUNCAN VIRGIL E & SANDRA H	2011-08-02	3558 175		150,000 A1			0 DP
DUNCAN VIRGIL E & SANDRA H	DUNCAN VIRGIL E	2004-12-27	2613 222	9 489		0 A1		0 LA

LAND INFORMATION					
CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
A5	Open Land	3	0.84	4,548	3,820
A5	Open Land	4	9.08	4,548	41,296
A5	Open Land	5	7.11	4,548	32,336
A5	Open Land	6	6.18	4,548	28,107
A5	Open Land	8	0.55	4,548	2,501
A5	Woodland	1	3.50	3,698	12,943
A5	Woodland	2	3.60	3,698	13,313
A5	Woodland	3	8.01	3,698	29,621
A5	Woodland	7	2.66	3,698	9,837

ACCESSORY IMPROVEMENTS - 264 01013															
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?
A6	Barn	45	100	4500	1900	1.40	0.80	0.80	1.00	1.00	1.00	1.00	0.00	58,787	True
A6	Lean-To	24	40	960	1900	1.10	0.70	0.70	1.00	1.00	1.00	1.00	0.00	3,111	True

264 01013

Review: 4/2/2015 by Jerry Johnson/Heather Headley

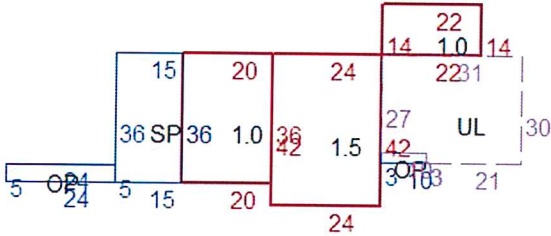
Page 1 of 2

Mr. Bailey, states he did not rec' assmnt Notice (2016) mailing address should have been 1024 moon Road - he filed Homestead for 2016 - 5-1. wants to appeal 2016 value - (prev sale value removed for 2016.) please call mr Bailey at (718) 216-2744.

Kary  
12:45-  
1.20.2017

RESIDENTIAL IMPROVEMENT - 264 01013			
Impr Key	16489	Basement / Attic	Squarefoot
Class / Strat	A1	Bsmt / Finish	1208 / 1.00
Occupancy / Style	One Family	Attic / Finish	0 / 0.00
Rooms	7	Basement Quality	
Bedrooms	4	Attic Quality	
Heated Area	4,648	Grade	1.15
Story Height	1 Story	Year Built	1973
Foundation	Masonry	Eff Year Built	1980
Exterior Wall	Wood Siding	Condition	Average
Roofing	Shingles - Architectural	RCN	348,985
Roof Shape	Gable	Phy Depr	0.56
Floor Construction	Wood Joist	Phy OVR	0.00
Floor Finish	Carpet/Hardwood	Func Obsol	1.00
Interior Wall	Sheetrock	Econ Obsol	1.00
Interior Ceiling	Sheetrock	% Complete	1.00
Heat	Central AC (Heat/Cool)	Neigh Adj	0.80
Plumbing:Std Comp	1	CD	1.00
Plumbing: Extra Fix	14	FMV	156,345
Full Baths	5	MAV	0
Half Baths	1	OVR FMV	0

Sketch Legend			Other Features	
Code	Type	Area	CODE TYPE	AREA
1.0	1.0 Story	308	Const 2 sty 2 Box	1
OP	Porch - Open	30		
1.0	1.0 Story	720		
1.5	1.5 Story	1008		
UL	2nd Level	900		
SP	Porch - Screened	540		
OP	Porch - Open	120		






O.C.G.A. Section 48-5-15(a): 'All improved and unimproved real property in this state which is subject to taxation shall be returned in person or by mail by the person owning the real property or by his agent or attorney to the tax receiver or tax commissioner of the county where the real property is located.' Taxpayer or taxpayer's agent must complete Sections A, B, and C and sign in Section D. To avoid a 10% penalty, file not later than the due date of April 1st 2017

SECTION A: PROPERTY INFORMATION			
MAP & PARCEL IDENTIFICATION 264 01013	TAX DISTRICT 03	ACCOUNT NO. 24656	If property is in a covenant, list year covenant first began:
DESCRIPTION OF PROPERTY 41.53 AC PB 2/237, 9/489			

SECTION B: OWNER INFORMATION			
PREVIOUS YEAR INFORMATION		CURRENT YEAR INFORMATION (IF DIFFERENT FROM PREVIOUS YEAR)	
NAME	BAILEY MORRIS	NAME	
ADDRESS 1		ADDRESS 1	
ADDRESS 2	1024 MOON RD	ADDRESS 2	
ADDRESS 3		ADDRESS 3	
CITY STATE ZIP	GRIFFIN GA 30223	CITY STATE ZIP	
DAYTIME PHONE NO (OPTIONAL)		DAYTIME PHONE NO (OPTIONAL)	

SECTION C: FAIR MARKET VALUE INFORMATION					
TYPE OF REAL PROPERTY	ACRES	DESCRIPTION OF IMPROVEMENT	*CLASS/STRATA	PREVIOUS YEAR'S 100% FAIR MARKET VALUE	CURRENT YEAR TAXPAYER 100% STATED FAIR MARKET VALUE
Land	41.53		A5	180,551	
Land	0.00			0	
Improvement			A1	151,433	
Improvement			A6	51,036	
Improvement				0	
Improvement				0	
Improvement				0	
Totals	41.53			383,020	275,000 <i>275,000</i>
CLASS REFERENCE: R-RESIDENTIAL C-COMMERCIAL A-AGRICULTURAL I-INDUSTRIAL			* STRATA REFERENCE: 1-IMPROVEMENTS 5-LARGE TRACTS 3-LOTS 6-PRODUCTION/STORAGE/AUXILIARY 4-SMALL TRACTS		

SECTION D: TAXPAYER'S OATH	
<p>"I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein".</p>	

TAXPAYER OR AGENT'S SIGNATURE 

DATE 2-21-2017

Filing of this document will create a review of the county's value of the property being returned. Reasonable notice is hereby provided that an onsite inspection by a member of the county appraisal staff may be required. Said property visit will be for the purpose of determining the correctness of the information contained in the county's appraisal record for the improvement date and condition of the property.		
SECTION E: FOR TAX ASSESSOR'S OFFICE USE ONLY		
TOTAL ACRES	TOTAL ASSESSED VALUE	10% PENALTY

P.O. Box 509  
Griffin, GA 30224

Map: 264 01013

Last payment made on: 11/6/2015  
Location: 1024 MOON RD

MAKE CHECK OR MONEY ORDER PAYABLE TO:

Spalding County Tax Office

BAILEY MORRIS

BROOKLYN, NY 11216

RETURN THIS FORM WITH PAYMENT  
(1% interest per month will be added if not paid by due date)

\*\* Georgia law requires all bills be sent to the January 1st owner-if sold, forward this bill to the new owner.  
\*\* Interest at a rate of 1% per month begins at the day after the due date.  
\*\* A 10% penalty is imposed on all property other than homestead property with a bill under \$500.00 ninety days after the due date.  
\*\* If you do not receive a tax bill on the other property you own, you must check with the Tax Commissioner's Office before the due date to avoid late charges. This office cannot guarantee receipt of bill in the mail.  
(If paid by mortgage company send them this portion)

Sylvia Hollums  
Spalding County Tax Commissioner  
P.O. Box 509  
Griffin, GA 30224



Tax Payer: BAILEY MORRIS

Map Code: 264 01013 REAL

Description: 41.53 AC PB 2/237, 9/489

Location: 1024 MOON RD

Bill No.: 2015-1267

District: 03 COUNTY



Phone: (770) 467-4360 Fax: (770) 467-4368

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions
\$127,793.00	\$101,207.00	41.5300	\$229,000.00	11/15/2015		11/15/2015	S1

TAXING ENTITY	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
COUNTY M&O	229,000.00	91,600.00	2,000.00	89,600.00	19.596	1,755.80		1,434.49
STATE TAX	229,000.00	91,600.00	2,000.00	89,600.00	0.050	4.48		4.48
FIRE DISTRICT	229,000.00	91,600.00		91,600.00	4.170	381.97		381.97
COUNTY SCHOOL M&O	229,000.00	91,600.00	2,000.00	89,600.00	18.742	1,679.28		1,679.28
COUNTY SALES TAX CREDIT			2,000.00	89,600.00	-3.586		-321.31	
TOTALS				38.972	3,821.53	-321.31		3,500.22

\*\* If a receipt is desired, please include a stamped self-addressed envelope.  
\*\* If you are paying after the due date, please call our office for the full amount due.  
\*\* When paying your property tax, please remit the entire amount due as this office does not accept partial payments.  
THIS BILL MAY BE PAID ONLINE AT: [www.spaldingcountytax.com](http://www.spaldingcountytax.com)

Current Due: \$3,500.22  
Penalty: \$0.00  
Interest: \$0.00  
Other Fees: \$0.00  
Back Taxes: \$963.42  
TOTAL DUE: \$963.42



P.O. Box 509  
Griffin, GA 30224

Map: 264 01013

Last payment made on:  
Location: 1024 MOON RD

MAKE CHECK OR MONEY ORDER PAYABLE TO:

Spalding County Tax Office

BAILEY MORRIS

BROOKLYN, NY 11216

RETURN THIS FORM WITH PAYMENT  
(1% interest per month will be added if not paid by due date)

\*\* Georgia law requires all bills be sent to the January 1st owner-if sold, forward this bill to the new owner.  
\*\* Interest at a rate of 1% per month begins at the day after the due date.  
\*\* A 10% penalty is imposed on all property other than homestead property with a bill under \$500.00 ninety days after the due date.  
\*\* If you do not receive a tax bill on the other property you own, you must check with the Tax Commissioner's Office before the due date to avoid late charges. This office cannot guarantee receipt of bill in the mail.  
(If paid by mortgage company send them this portion)

Sylvia Hollums  
Spalding County Tax Commissioner  
P.O. Box 509  
Griffin, GA 30224



Tax Payer: BAILEY MORRIS  
Map Code: 264 01013 REAL  
Description: 41.53 AC PB 2/237, 9/489  
Location: 1024 MOON RD  
Bill No.: 2016-1283  
District: 03 COUNTY



Phone: (770) 467-4360 Fax: (770) 467-4368

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions
\$218,243.00	\$180,551.00	41.5300	\$398,794.00	11/15/2016		02/15/2017	S1

TAXING ENTITY	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
FIRE DISTRICT	398,794.00	159,517.00		159,517.00	3.610	575.86		575.86
COUNTY SCHOOL M&O	398,794.00	159,517.00	2,000.00	157,517.00	18.570	2,925.09		2,925.09
COUNTY SALES TAX CREDIT			2,000.00	157,517.00	-3.655		-575.72	
COUNTY M&O	398,794.00	159,517.00	2,000.00	157,517.00	19.315	3,042.44		2,466.72
STATE TAX	398,794.00	159,517.00	2,000.00	157,517.00				
TOTALS					37.840	6,543.39	-575.72	5,967.67

\*\* If a receipt is desired, please include a stamped self-addressed envelope.  
\*\* If you are paying after the due date, please call our office for the full amount due.  
\*\* When paying your property tax, please remit the entire amount due as this office does not accept partial payments.  
THIS BILL MAY BE PAID ONLINE AT: [www.spaldingcountytax.com](http://www.spaldingcountytax.com)

Current Due: \$5,967.67  
Penalty: \$0.00  
Interest: \$98.23  
Other Fees: \$0.00  
Back Taxes: \$963.42  
TOTAL DUE: \$7,029.32

1. Name Southeastern Real Estate Development, Inc.		1. Actual value of consideration received by seller (Fill out below only when actual value is not known)		229,000		
2. Mailing Address (Street & Number) P.O. Box 360		1b. Estimated fair market value of Real and Personal property conveyed		0		
3. City, State, Zip Barnesville GA 30204		4. Date of Sale 03/13/2014		2. Fair market value of Personal property only conveyed 0		
SECTION B - BUYER'S INFORMATOIN		3. Amount of Leins and Encumbrances not removed by transfer		0		
1. Name Bailey Morris		4. Net Taxable Value (1 or 1a minus 2 minus 3)		229,000		
		5. TAX DUE at 10 cents per \$100 or fraction thereof (Minimum \$1.00)		229		
2. Mailing Address (Street & Number) 476 Greene Avenue						
3. City, State, Zip Brooklyn NY 11216						
4. Intended use						
SECTION C - PROPERTY INFORMATION						
1. Location (Street, Route, Hwy, etc.)					2. County 126	
3. City					4. Map & Parcel Number 264-01-013	
5. Acres 0.00					6. District	
7. Land Lot						
8. Sub Lot & Block						
SECTION D - PROPERTY INFORMATION						
1. Sale Date 03/13/2014		2. Deed Book 3833		Deed Page 346		
3. Plat Book / Page						
ADDITIONAL BUYERS						

**Street Information**

House #	Ext	Dir	Street Name	Type	Post
1024			MOON	RD	
Units	U-Type	Latitude	Longitude	Zip Code	
			RLS	30223-	

**Property Information**

LL	023	LD	04	GMD	1068	Zoning	AR1
Legal : 41.53 AC PB 2/237, 9/489							
Neighborhood		10001					
St Lt Assmt		Total Acres		41.53			
Subdivision							
Lot	Blk	Sec	Phse				

**Exemption Information**

Homestead	S1	HS App Date	/ /
Covenant		Float Base 1	0
		Float Curr1	0
		Float Base2	0
		Float Curr2	0
		299(c) Value	0
		299(c) Year	0

**Values**

Previous	398,794	Edit
Current	398,794	
Return	0	
Curr-MAV	0	
Prev-MAV	0	Edit

**History**

2015	229,000
2014	408,508
2013	408,508

Est Tax

PIN History

Prebill

Timber (2)

Future

Agent

Personal

Appointment

Transfer Items

Growth

Transfer

Sales (10)

Permits (1)

Appeals\*

Dup Items

Bus Lic

Income

ACO (3)

Third Party

Documents \*

**Edit Information**

Data Entry	khollis	Edit History
Review	04/02/2015	COA History
Appraiser	JERRY JOHNSON	
Alternate	HEATHER HEADLEY	

Comments ☐ Comment Flag

ADDRESS PER MR. BAILEY 1/20/2017 KHOLLIS  
03/10/15 CHANGED HS FROM S0 TO S1 FOR 2015 PER TCO KH  
11/18/14 NOTICE OF TIMBER ACTIVITY KH  
REMOVED CONSERVATION FOR 2009-PRT OF PROPERTY SOLD DURING 2009

☐ Push Tech Enabled

Cancel

Delete

New

Apply

OK



Help





shollums@spaldingcounty.com

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
Spalding County Tax Commissioner

BAILEY MORRIS  
476 GREENE AVENUE  
BROOKLYN, NY 11216

Issued  
1-15-15  
1024 Moon Rd  
Griffin GA  
30223

RETURN THIS PORTION WITH PAYMENT  
(Interest will be added per month if not paid by due date)

3<

Sylvia W. Hollums  
Spalding County Tax Commissioner  
P. O. Box 509  
Griffin, GA 30224  
shollums@spaldingcounty.com

Tax Payer: BAILEY MORRIS  
Map Code: 264 01013 REAL  
Description: 41.53 AC PB 2/237, 9/489  
Location: 1024 MOON RD  
Bill No: 2016-1283  
District: 03 COUNTY

Location: 1024 MOON RD  
After the due date above, interest accrues on the unpaid balance at the rate proscribed by Georgia law until paid in full.  
After 120 days, a penalty of 5% is applied, in addition to the interest, and every 120 days thereafter, to a maximum of 20%. Late fees are mandated by Ga. law and may not be waived.  
Check out our website at [www.spaldingcountytax.com](http://www.spaldingcountytax.com) for more information and the option to pay online. (There is a 2.2% convenience fee charged by Paypal.)



Phone: (770) 467-4360 Fax: (770) 467-4368

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through		Exemptions	
218,243	180,551	41.5300	398,794	11/15/2016		01/19/2017	S1		
Entity		Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
COUNTY M&O		398,794.00	159,517.00	2,000.00	157,517.00	19.315	3,042.44		2,466.72
COUNTY SALES TAX CREDIT					157,517.00	-3.655		-575.72	
COUNTY SCHOOL M&O		398,794.00	159,517.00	2,000.00	157,517.00	18.570	2,925.09		2,925.09
FIRE DISTRICT		398,794.00	159,517.00		159,517.00	3.610	575.86		575.86
TOTALS						37.840	6,543.39	-575.72	5,967.67

This gradual reduction and elimination of the state property tax millage rate is the result of property tax relief passed by the Governor and the House of Representatives and the Georgia State Senate.

filed for homestead in 2016



\*\*\*\*\*AUTO\*\*MIXED AADC 270  
3984519 9521-RNA 18203 1 1 2



BAILEY MORRIS  
476 GREENE AVE  
BROOKLYN NY 11216-1109



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

Annual Assessment Notice Date: 5/13/2016

Last date to file a written appeal: 6/27/2016

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

County property records are available online at: [qpublic.net/ga/spalding/](http://qpublic.net/ga/spalding/)

RNA 5/12/16 K

A

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 \$750,000)

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 119 E Solomon St., Griffin, GA 30223 and which may be contacted by telephone at: (770) 467-4240. Your staff contacts are Jerry Johnson or Heather Headley.

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
24656	264 01013	41.53	03		YES-S1
Property Description	41.53 AC PB 2/237, 9/489				
Property Address	1024 MOON RD				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% <b>Appraised</b> Value	0	229,000	398,794	0	
40% <b>Assessed</b> Value	0	91,600	159,518	0	
REASONS FOR ASSESSMENT NOTICE					
C2	-1-year Arms Length Transaction cap removed				

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	2,000	157,518	0.016010	2,521.86
COUNTY SCHOOL M&	0	2,000	157,518	0.018742	2,952.20
FIRE DISTRICT	0	0	159,518	0.004170	665.19



**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Accept Personal Property Returns and Appeals by Email**

---

**Requesting Agency**

Robby Williams

---

**Requested Action**

**Board to consider the approval to allow Personal Property Returns to be received by email.**

---

**Requirement for Board Action**

---

**Is this Item Goal Related?**

No

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**Summary and Background**

Current Personal Property Policy:

**Appeals Electronically - Via Email or Fax**

The Board of Tax Assessors will accept appeals filed electronically by email or by fax.

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**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**





**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Hoshizaki America, Inc. - P662**

---

**Requesting Agency**

Robby Williams

---

**Requested Action**

**Consider accepting the discovery values from the following Personal Property Account:**

*Hoshizaki America, Inc.*

*Account: 662*

---

**Requirement for Board Action**

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**Is this Item Goal Related?**

---

**Summary and Background**

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Anderson Lawrence L. Parcel: 282-01-022 (Breach)**

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**Requesting Agency**

Don Long

---

**Requested Action**

**Consider breaching the following property without penalty:**

*Lawrence Anderson  
494 Line Creek Road  
Parcel: 282-01-022*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4  
The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

Large penalties due to sale of property but the sale was a short sale.


---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description	Upload Date	Type
 Documents	3/23/2017	Cover Memo

April 11

<b>282 01022</b>		<b>2017 Spalding County Board of Assessors</b>				3/2/2017 8:27:14 AM Acct # 26908 SCG\bbrowning	
<b>Owner Information</b>		<b>General Property Information</b>				<b>Values</b>	
ANDERSON LAWRENCE L		SITUS		1494 LINE CREEK RD		Imp Val	77,663
1494 LINE CREEK ROAD		LEGAL		LINE CREEK RD PB 11/38		Acc Val	3,300
BROOKS, GA 30205		Tax District		SPALDING COUNTY	GMD 1154	Homestead LM6	Land Val 81,096
714-316-4945		Total Acres		10.86	LL 052	No Covenant 0	Total Value 162,059
		Zoning			LD 01	Acc/Des 3C - .000000	2016 : 162,059 2015 : 151,271
		Unit			Return Value	0	2014 : 117,000 2013 : 172,771
Topography - 1.00		Wetlands - 1.00		Shape - 1.00		Easements - 1.00	External - 1.00
						Assemblage - 1.00	Economic - 1.00
							12711 - 1.00
04/08/15 MAILING ADDRESS CHANGE PER TCO KH; 04/07/15 CHANGED HS FROM S0 TO LM6 PER TCO KH; 1/16/15: BOE denied 2014 CUVA penalty letter sent to Sylvia Hollums 1/27/15. BB; 10/15/14: BOA denied 2014 CUVA continuation, forwarded to BOE. BB; 1/14/14 mailed potenial breech letter to Ava Kearney mail returned with no forwarding address - 1/23/14 mailed potential breech letter to new owner Lawrence And							

**SALES INFORMATION**

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
ANDERSON LAWRENCE L	KEARNEY AVA S	2013-11-29	3813 227		117,000	V1		0 SS
KEARNEY AVA S	CALDWELL DANE	2006-06-05	2922 126	11 38	245,000	A1		0 FM
CALDWELL DANE	JACKSON ROBERT E	2003-06-30	2316 337	11 38	189,000	A1		0 FM

**LAND INFORMATION**

CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
A4	711 Hollonville Rd/Line Creek	Acre	10.86	0	0			12,000.00	12,000.00	1.00	81,096

**ACCESSORY IMPROVEMENTS - 282 01022**

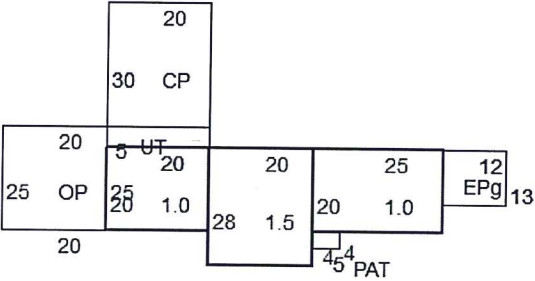
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?
A6	Lean-To	16	11	176	1900	0.00		0.00	1.00	1.00	1.00	1.00	0.00	200	True
A6	RV Shelter	12	32	384	1992	0.00		0.00	1.00	1.00	1.00	1.00	0.00	900	True
A6	Shed Farm/Utility (3 Sides)	12	24	288	2011	0.00		0.00	1.00	1.00	1.00	1.00	0.00	700	True
A6	Storage/Utility Bldg	16	35	560	1900	0.00		0.00	1.00	1.00	1.00	1.00	0.00	1,500	True
A6	Wellhouse - No Value	5	5	25	1900			0.00	1.00	1.00	1.00	1.00	0.00		True

\$15,000

Breach w/out penalty

RESIDENTIAL IMPROVEMENT - 282 01022			
Impr Key	17806	Basement / Attic	Squarefoot
Class / Strat	A1	Bsmt / Finish	0 / 0.00
Occupancy / Style	One Family	Attic / Finish	0 / 0.00
Rooms	6	Basement Quality	
Bedrooms	3	Attic Quality	
Heated Area	1,740	Grade	1.00
Story Height	2.0 Story	Year Built	1974
Foundation	Masonry	Eff Year Built	1981
Exterior Wall	Comp Bd/Asbestos	Condition	Average
Roofing	Shingles - Asphalt	RCN	157,532
Roof Shape	Gable	Phy Depr	0.58
Floor Construction	Wood Joist	Phy OVR	0.00
Floor Finish	Carpet/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	0.85
Plumbing:Std Comp	1	CD	1.00
Plumbing: Extra Fix	3	FMV	77,663
Full Baths	2	MAV	0
Half Baths	0	OVR FMV	0

Sketch Legend			Other Features	
Code	Type	Area	CODE TYPE	AREA
1.5	1.5 Story	560	Const 1 sty 1 Box	1
1.0	1.0 Story	500		
EPg	Porch - Encl w/Glass	156		
PAT	Patio	20		
UT	Utility	100		
CP	Carport	600		
1.0	1.0 Story	400		
OP	Porch - Open	500		







**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Bailey, Joe W. & Jane H. - Parcel: 269-01-014B**

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**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the New 2017 Conservation application for the following parcel:**

*Joe W. Bailey & Jane H.*

*Newnan Road*

*Parcel: 269-01-014B*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 5.62 acres (contingent with other parcels in conservation). The application reads the bona-fide agricultural use is feeding, breeding, or managing livestock or poultry using 100%.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Bailey, Joseph W. & Jane H. - Parcel: 269-01-014**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the New 2017 Conservation application for the following property:**

*Joseph W. Bailey & Jane H.*

*Newnan Road*

*Parcel: 269-01-014*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 31.95 vacant acres. The application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals using 100% of the property.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Bennett, Raymond J. - Parcel: 209-01-039A**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the 2017 Renewal Conservation application for the following property:**

*Raymond J Bennett*

*Locust Grove Road*

*Parcel: 209-01-039A*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 10.00 vacant acres . The application reads the bona-fide agricultural use as feeding, breeding, or managing livestock using 100% of the property.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Brown, Leroy H. & Floy S. - Parcel: 269-01-006A**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the 2017 Renewal Conservation application for the following parcel:**

*Leroy H. Brown & Floy S.*

*148 Camp Ground Road*

*Parcel: 269-01-006A*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 80.52 acres. The application reads the bona-fide agricultural use is raising, harvesting, or storing crops using 50% of the property for hay.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**





**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Brown, Marvin S. Parcel: 227-01-015B**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the New 2017 Conservation Application for the following property:**

*Marvin Brown*

*8 Habersham Road*

*Parcel: 227-01-015B*

---

**Requirement for Board Action**

Georgia Code 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

Property is 15 acres with a house and the application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals (including the production of fish or wildlife using 70% of the property).

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**

**ATTACHMENTS:**

**Description**

**Upload Date**

**Type**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Childres, Dereck King - Parcel: 254-01-014D**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the following 2017 Renewal Conservation application for the following property:**

*Dereck King Childres*

*2750 Steele Road*

*Parcel: 254-01-014D*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 6.00 vacant acres . The application reads the bona-fide agricultural use is producing plants, trees, fowl or animals using 100% of the property.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Childres, Dereck King - Parcel 254-01-014B**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the 2017 Renewal Conservation application for the following property:**

*Dereck King Childres*

*2700 Steele Road*

*Parcel: 254-01-014B*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 5.45 vacant acres . The application reads the bona-fide agricultural use is producing plants, trees, fowl or animals using 100% of the property.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Childres Dereck King - Parcel: 254-01-014G**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the 2017 Renewal application for the following property:**

*Dereck King Childres*

*2682 Steele Road*

*Parcel: 254-01-014G*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 45.35 vacant acres. The application reads the bona-fide agricultural use is producing plants, trees, fowl or animals using 100% of the property.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Cook, Kenneth R. - Parcel: 242-02-002Q**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the New 2017 Conservation application for the following property:**

*Kenneth R. Cook*

*670 Patterson Road*

*Parcel: 242-02-002Q*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 27.74 vacant acres. The application reads the bona-fide agricultural use is raising, harvesting, or storing crops using 100% of the property for hay.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Hardy, Bera Bray Parcel: 257-01-007**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the Renewal 2017 Conservation application for the following parcel:**  
*Bera Bray Hardy*  
*Moore Road*  
*Parcel: 257-01-007*

---

**Requirement for Board Action**

Georgia Code 48-5-7.4  
The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 104.73 vacant acres with a pond.

Section 1 and 3 was not completed on the application. No bona-fide use stated.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description

Upload Date

Type



**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Jones, Ann O & Ponder, Mitchell J. - Parcel: 257-01-006B**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the Renewal 2017 Conservation application for the following property:**

*Ann O. Jones & Mitchell J. Ponder*

*190 Moore Road*

*Parcel: 257-01-006B*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 13.40 acres with a house, detached garage, pole shelter, pool and stable. The application reads the bona-fide agricultural use is a wildlife habitat of not less than ten acres of wildlife habitat.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Lewis, Lester C. & Lanya L. - Parcel: 262-01-010H**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the 2017 Renewal Conservation application for the following property:**

*Lester C. Lewis & Lanya L.*

*890 New Salem Road*

*Parcel: 262-01-010H*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 23.39 acres with a house. The application reads the bona-fide agricultural use is feeding, breeding, or managing livestock using 50% of the property and a wildlife habitat using 40% of the property and the production of plants, trees, fowl or animals using 10% of the property.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**





**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Lewis, Lester Clark - Parcel: 262-01-013**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the 2017 Renewal Conservation application for the following property:**

*Lester Clark Lewis*

*877 New Salem Road*

*Parcel: 262-01-013*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 95.90 vacant acres. The application reads the bona-fide agricultural use is feeding, breeding, or managing livestock or poultry using 25% of the property and a wildlife habitat using 70% of the property and the production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apiarian products using 5% of the property.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Mixon Jr, Williams S. Parcel: 272-01-002C**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the Renewal 2017 Conservation Application for the following parcel:**

*William S. Mixon, Jr.*

*Blanton Mill Road*

*Parcel: 272-01-002C*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 11.23 vacant acres. The application reads the bona-fide agricultural use of the property is wildlife habitat of not less than ten acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture using 100% of the property. NOTE: Swampy Beaver pond.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description

Upload Date

Type



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Moore, Phyllis A. Parcel: 259-01-065**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the following Renewal 2017 Conservation Application for the following parcel:**

*Phyllis A. Moore*

*Steele Road*

*Parcel: 259-01-065*

---

**Requirement for Board Action**

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 55.75 vacant acres. The application reads the bona-fide agricultural use of the property is producing plants, trees, fowl or animals (including the production of fish or wildlife) using 100% of the property.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**

**ATTACHMENTS:**

**Description**

**Upload Date**

**Type**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Norton Jr, Carl Gary - Parcel 240-01-001F**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the New 2017 Conservation application for the following property:**

*Carl Gary Norton, Jr.*

*1036 Hillview Road*

*Parcel: 240-01-001F*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

Property consists of 16.63 acres with mobile home The application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals using 100% of the property.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Robinson, Randall K. & Janet S. - Parcel: 273-01-001E**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the 2017 Conservation Renewal for the property located on Blanton Mill Road:**  
*Randall & Janet Robinson*  
*Blanton Mill Road*  
*Parcel: 273-01-001E*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4  
The Spalding County Board of Tax Assessors Policy and Procedure Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

Property consists of 9.00 vacant acres. The application reads the bona-fide agricultural use as raising, harvesting, or storing crops using 100% of the property and feeding, breeding, or managing livestock or poultry using 100% of the property and producing plants, trees, fowl, or animals using 100% of the property and production of aquaculture, horticulture, forestry, dairy livestock, poultry, and apiarian products using 100% of the property.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Robinson, Ryan Parcel: 275-01-044**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the Continuation 2017 Conservation Application for the following property:**

Ryan Robinson  
361 N. Rover Road  
Parcel: 275-01-044

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4  
The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

Original Covenant: 1/1/2011-12/31/2020. The property consists of 40.50 acres with a house and pond. The application reads the bona-fide agricultural use of the property is a wildlife habitat of not less than 10 acres of wildlife habitat (either in its natural state or under a management; no form of commercial fishing or fish production shall be considered a type of agriculture using 65% of the property AND the production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products using 30% of the property. NOTE: Fenced pasture.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description

Upload Date

Type



**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Robinson, Tameika & Gregory - Parcel: 200A-01-062**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the New 2017 Conservation application for the following parcel:**

*Tameika & Gregory Robinson*

*126 Gainer Road*

*Parcel: 200A-01-062*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 12.18 acres with a house and prefab carport. The application reads the bona-fide agricultural use is raising, harvesting, or storing crops using 50% of the property and feeding, breeding, or managing livestock or poultry using 50% of the property (sheep, goats, cows)

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Rogers Sr., John Buck - Parcel: 261-01-028C**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the New 2017 Conservation application for the following parcel:**

*John Buck Rogers, Sr.*

*7 Pirkle Road*

*Parcel: 261-01-028C*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 20.51 acres with a house. The application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals using 75% of the property w/three acre lake.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**





**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Shepard, Donald G. - Parcel: 282-01-021**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the New 2017 Conservation application for the following parcel:**

*Donald G. Shepard*  
*1577 Line Creek Road*  
*Parcel: 282-01-021*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4  
The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 36.97 acres with a house, barn, storage building and lean-to. The application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals using 100% of the property.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Stodghill, William & Christina Parcel: 280-01-014C**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the New 2017 Conservation Application for the following property:**

*William and Christina Stodghill*

*215 Pine Cedar Court*

*Parcel: 280-01-014C*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property contains 26.34 acres with a house, stable/barn and storage building. The application reads the bona-fide agricultural use is feeding, breeding, or managing livestock or poultry using 90% of the property.

NOTE: Horse boarding facility/breed goats.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description

Upload Date

Type



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Thweatt Jr., Frank Parcel: 247-02-003E**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the Renewal 2017 Conservation Application for the following parcel:**

*Frank Thweatt, Jr.*

*188 Andrews Road*

*Parcel: 247-02-003E*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

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**Summary and Background**

The property consists of 71.23 acres with a house, prefab carport, detached garage, gazebo, pole shelter, 2 shed farm/utility buildings, 2 storage buildings and vinyl swimming pool. The application reads raising, harvesting, or storing crops using 50% of the property AND feeding, breeding, or managing livestock or poultry using 50% of the property.

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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description

Upload Date

Type



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Tibbitts, David Scott Parcel: 259-01-040**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the New 2017 Conservation application for the following parcel:**

*David Scott Tibbitts*

*955 Elder Road*

*Parcel: 259-01-040*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

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**Is this Item Goal Related?**

No

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**Summary and Background**

The property consists of 1.95 acres (adjacent to 259-01-048) with a house and shop equipment building. The application reads the bona-fide use as wildlife habitat of not less than ten acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture using 50% of the property. NOTE: 50% of property in swampy areas between creeks.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description

Upload Date

Type



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Tibbitts, David Scott Parcel: 259-01-048**

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**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the New 2017 Conservation application for the following parcel:**

*David Scott Tibbitts*

*Elder Road*

*Parcel: 259-01-048*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 25.49 vacant acres. The application reads the bona-fide agricultural use as wildlife habitat of not less than ten acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture using 50% of the property.

NOTE: 50% of property in swampy areas between creeks.


---

**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description	Upload Date	Type
 Documents	3/13/2017	Cover Memo



**SPALDING COUNTY**  
**BOARD OF TAX ASSESSORS**  
 Tel. 770-467-4240 • Fax 770-467-4227  
 119 East Solomon Street  
 Griffin, Georgia 30223

PT283A Rev. 2/15

**APPLICATION AND QUESTIONNAIRE FOR CURRENT USE  
 ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY**

To the Board of Tax Assessors of Spalding County: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors

TIBBITTS DAVID SCOTT

Owner's mailing address  955 ELDER ROAD		City, State, Zip  GRIFFIN, GA 30223	Number of acres included in this application.  Agricultural Land: _____  Timber Land: _____
Property location (Street, Route, Hwy, etc.)  0 ELDER RD		City, State, Zip of Property:  GRIFFIN, GA 30223	Covenant Acres 25.49  Total Acres 25.49
District 03	Land Lot 041	Sublot & Block	Recorded Deed Book/Page 4112 215
List types of storage and processing buildings:			

**AUTHORIZED SIGNATURE**

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

Signature of Taxpayer or Taxpayer's Authorized Representative

Date Application Filed

Signature of Taxpayer or Taxpayer's Authorized Representative  
 (Please have additional taxpayers sign on reverse side of application)

Sworn to and subscribed before me this 3 day of Feb 2017

Notary Public

If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.

**FOR TAX ASSESSORS USE ONLY**

Notary Public, Lamar County, Georgia  
 My Commission Expires July 10, 2017

MAP & PARCEL NUMBER  259 01048	TAX DISTRICT  03	TAXPAYER ACCOUNT NUMBER  23604	YEAR COVENANT:  Begin: Jan 1, 2017 Ends: Dec 31, 2026
If transferred from Preferential Agricultural Assessment, provide date of transfer:  _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Board of Tax Assessors

Date

Denied: \_\_\_\_\_ Date: \_\_\_\_\_ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306.



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

259 01048

ALL APPLICANTS, other than single titled owners, must list below each individual's name that owns a beneficial interest in the property described in this application, the percentage interest of each, the relationship of each (if the applicant is a family farm entity), and all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application</u> only	Counties where you own interest in property under other covenants and total acres in other conservation use covenants		Each owner's percent interest owned and number of acres owned by each under other covenants
Name / Relationship			County	Total Acres	% Interest / No of Acres
SCOTT Tibbitts		100%			

## Check Appropriate Ownership Type:

- ☒ One or more natural or naturalized citizens.
- ☐ An estate of which the devisees or heirs are one or more natural or naturalized citizens.
- ☐ A trust of which the beneficiaries are one or more natural or naturalized citizens.
- ☐ A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.)
- ☐ Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- ☐ Bona fide club organized for pleasure, recreation, and other non-profitable purposes pursuant to Section 501(c)(7) of the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

## Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.

- ☐ Raising, harvesting, or storing crops % \_\_\_\_\_
- ☐ Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- ☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_
- ☒ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % 50 (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) other 50% of property in swampy areas between creeks.
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

- ☐ Yes ☒ No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)
- ☐ Yes ☒ No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements.
- ☐ Yes ☒ No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.
- ☐ Yes ☒ No Are there any deed restrictions on this property? If yes, please list the restrictions.
- ☒ Yes ☐ No Does the current zoning on this property allow agricultural use? If no, please explain.
- ☐ Yes ☒ No Is there any type business operated on this property? If yes please indicate business name & type of business.

- If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.
- Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:
- (1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)
- The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

## APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of current use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-7.4(w), no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me

This \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



Parcel # 2590148/2590140

**Note:** This form along with the conservation use application will provide the Board of Assessors with the information necessary to determine qualification for this covenant. It is important that you answer each of these accurately and completely to the best of your knowledge. The Spalding County Board of Assessors assumes no responsibility for future breaches (and the penalties imposed thereby) caused by incorrect or incomplete information provided at the time of application. Completion of this form is not required in order to receive the conservation use covenant and is for informational purposes only.

- |  | Yes                                 | No                                  |
|--|-------------------------------------|-------------------------------------|
| 1. Has a formal timber management plan been implemented on this parcel?                              | _____                               | <input checked="" type="checkbox"/> |
| 2. Has any timber been planted since 2006?   | _____                               | <input checked="" type="checkbox"/> |
| If yes, how many acres? _____  | _____                               | _____                               |
| 3. Has any timber been harvested on this parcel since 2006?  | <input checked="" type="checkbox"/> | _____                               |
| If yes, how many acres? <u>Apex 20<sup>ac</sup> from 2011 Tornado</u>                                | _____                               | _____                               |
| 4. Did you lease out the hunting rights on this property last year?                                  | _____                               | <input checked="" type="checkbox"/> |
| Are these daily or annual leases? _____  | _____                               | _____                               |
| 5. Do you conduct hunts for hire on this property? (Provide guides, dogs, equip Etc.)                | _____                               | <input checked="" type="checkbox"/> |
| 6. Does this property produce any income that is not agriculturally related?                         | _____                               | <input checked="" type="checkbox"/> |
| (Income that is not directly related to the raising, production or storage of agricultural products) |                                     |                                     |
| (a) Are there any rental homes on this parcel?   | _____                               | <input checked="" type="checkbox"/> |
| (b) Are there any telecommunications towers on this property?  | _____                               | <input checked="" type="checkbox"/> |
| (c) Are there any billboards on this property?   | _____                               | <input checked="" type="checkbox"/> |
| (d) Other _____  | _____                               | _____                               |
| 7. How many of the following are currently in place on this parcel?                                  | _____                               | _____                               |

Barns \_\_\_\_\_  
Storehouses \_\_\_\_\_  
Dryer Sheds \_\_\_\_\_  
Feed Tanks \_\_\_\_\_  
Farm Shops \_\_\_\_\_  
Scale Houses \_\_\_\_\_  
Irrigation Wells \_\_\_\_\_  
Other (specify) \_\_\_\_\_

Grain Bins \_\_\_\_\_  
Hog Slabs \_\_\_\_\_  
Equip. Bldgs. \_\_\_\_\_  
Fert. Warehouses \_\_\_\_\_  
Farm Office \_\_\_\_\_  
Farms Sheds \_\_\_\_\_  
Pivots \_\_\_\_\_

Farrowing Pens \_\_\_\_\_  
Canopies \_\_\_\_\_  
Feed Houses \_\_\_\_\_  
Milk Houses \_\_\_\_\_  
Poultry Houses \_\_\_\_\_  
Silos \_\_\_\_\_  
Tobacco Barns \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

2-3-2017

Thank you for your cooperation in completing this form.



259 01048	2017 Spalding County Board of Assessors						2/6/201 Acct # SCG\bt
Owner Information			General Property Information				Values
TIBBITTS DAVID SCOTT			SITUS	0 ELDER RD			ALT-Imp
955 ELDER ROAD			LEGAL	ELDER ROAD 25.49 AC			
GRIFFIN, GA 30223			Tax District	SPALDING COUNTY	GMD	1068	Homestead S0 ALT-Land
			Total Acres	25.49	LL	041	ALT-Tota
			Zoning		LD	03	2016 : 68
			Unit		Return Value		0 2014 : 92

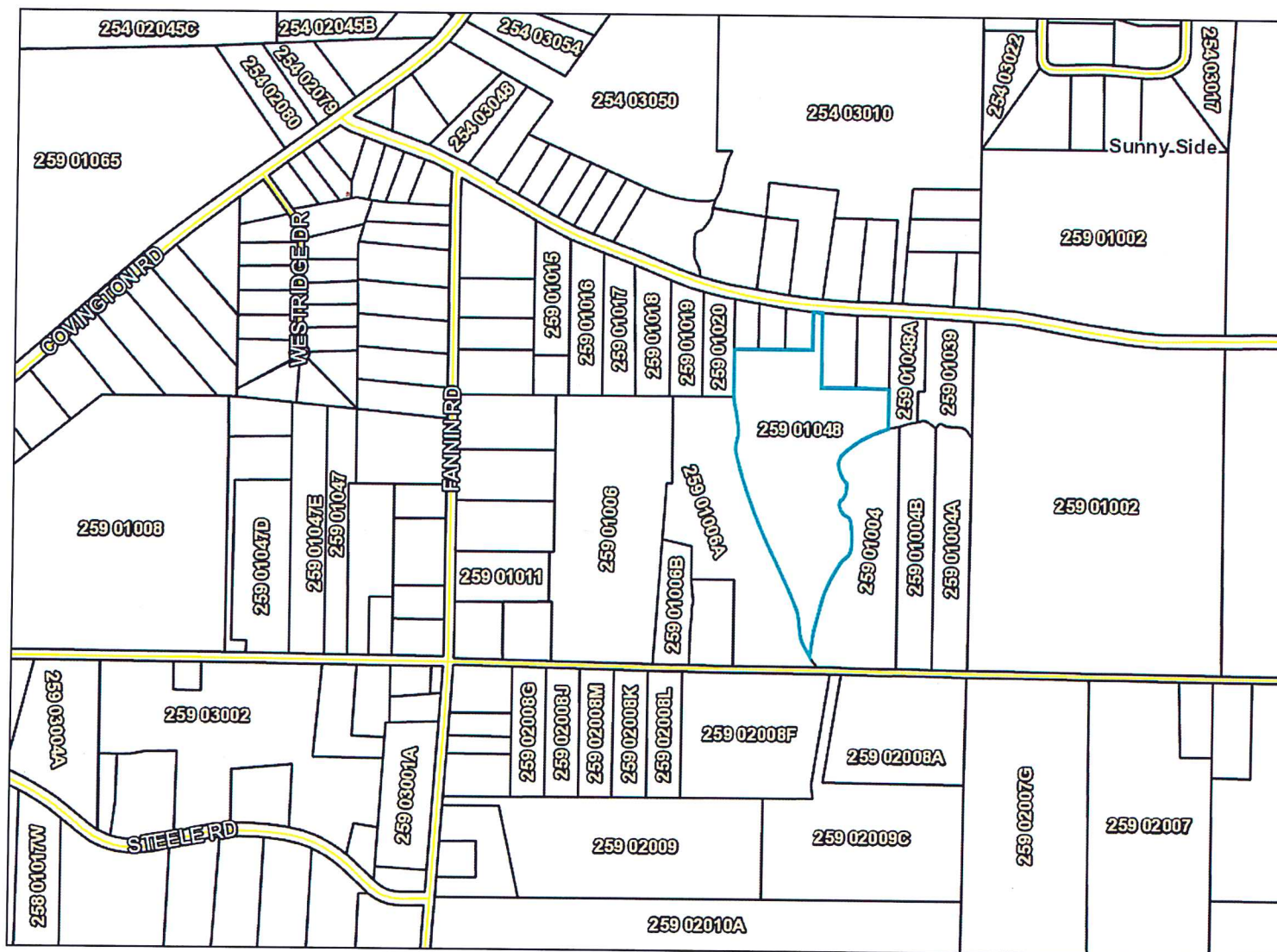
Topography - 1.00 Wetlands - .80 Shape - .90 Easements - 1.00 External - 1.00 Assemblage - 1.00 Limitec  
 3.00 & MH TO: HERBERT BRIAN & JENIFER H FEEMSTER 3898/223 11/5/14; 1994: 254-3-10; FOR 2000: TR 1 0.013AC & TR 2 0.057AC TO SPALDING C

#### SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	M
TIBBITTS DAVID SCOTT	WILLIAMS LOUISE	2016-10-28	4112 215		132,500	A5	
WILLIAMS LOUISE	HEATH W DONALD	1994-03-08	1234 14	18 167	5,900	A3	

#### LAND INFORMATION

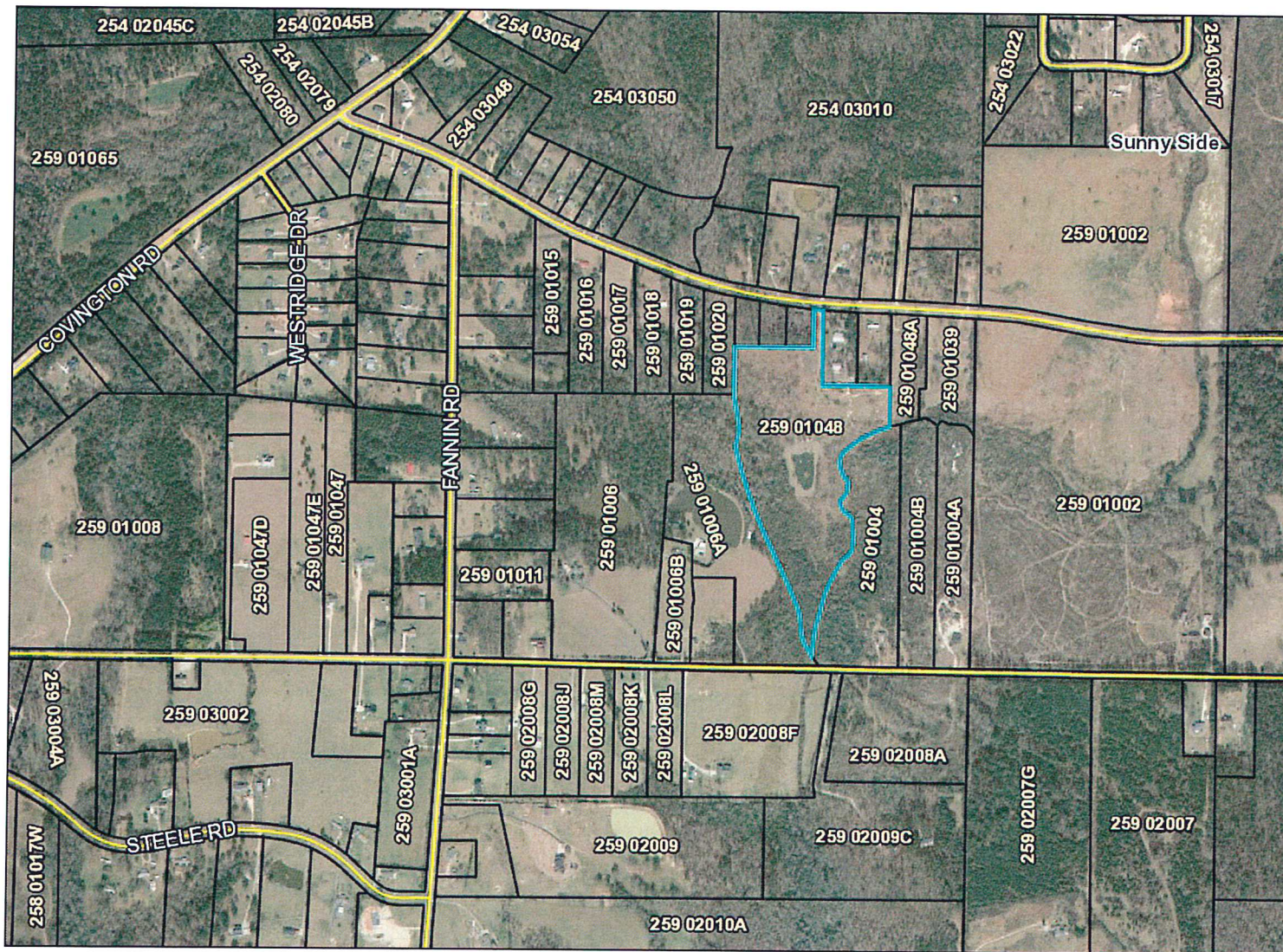
CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
A5	Open Land	4	4.66	4,548	21,194
A5	Open Land	6	1.50	4,548	6,822
A5	Open Land	8	0.34	4,548	1,546
A5	Woodland	2	9.12	3,698	33,726
A5	Woodland	3	6.71	3,698	24,814
A5	Woodland	4	0.40	3,698	1,479
A5	Woodland	5	1.56	3,698	5,769
A5	Woodland	7	0.58	3,698	2,145
A5	Pond	3	0.62	5,548	3,440



Parcel ID	259 01048	Owner	TIBBITTS DAVID SCOTT	Last 2 Sales	
Class Code	Agricultural		955 ELDER ROAD	Date	Price
Taxing District	SPALDING COUNTY		GRIFFIN GA 30223	10/28/2016	\$13250
	SPALDING COUNTY	Physical Address	ELDER RD	3/8/1994	\$5900
Acres	25.49	Assessed Value	Value \$68480		
		Land Value	Value \$66250		

(Note: Not to be used on legal documents)





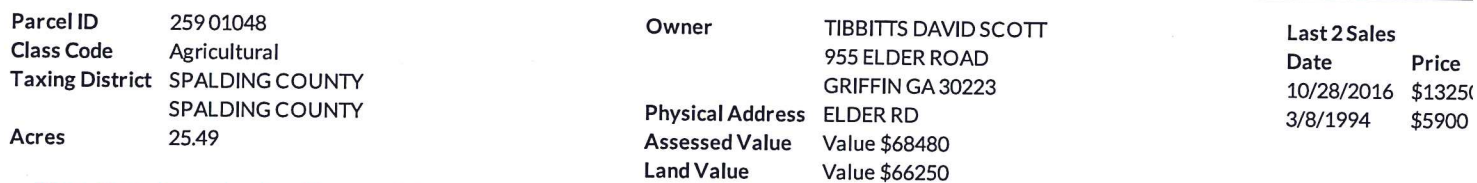
Parcel ID 259 01048  
 Class Code Agricultural  
 Taxing District SPALDING COUNTY  
 SPALDING COUNTY  
 Acres 25.49

Owner TIBBITTS DAVID SCOTT  
 955 ELDER ROAD  
 GRIFFIN GA 30223  
 Physical Address ELDER RD  
 Assessed Value Value \$68480  
 Land Value Value \$66250

Last 2 Sales  
 Date Price  
 10/28/2016 \$13250  
 3/8/1994 \$5900

(Note: Not to be used on legal documents)





(Note: Not to be used on legal documents)





**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Turner, Robert C & James, Dustin S.- Parcel: 211-01-010**

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**Requesting Agency**

Betty Browning

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**Requested Action**

**Consider the approval of the New 2017 Conservation application for the following parcel:**

*Robert C. Turner & Dustin S. James*

*2101 E. McIntosh Road*

*Parcel: 211-01-010*

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**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

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**Is this Item Goal Related?**

No

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**Summary and Background**

The property consists of 27.00 acres with a house and two storage buildings. The application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals using 100% of the property.

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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Wallace Family Real Estate LLC - Parcel: 263-01-002**

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**Requesting Agency**

Betty Browning

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**Requested Action**

**Consider the approval of the New 2017 Conservation application for the following property:**

*Wallace Family Real Estate LLC*

*5293 W McIntosh Road*

*Parcel: 263-01-002*

---

**Requirement for Board Action**

Georgia Code 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedure Manual

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**Is this Item Goal Related?**

No

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**Summary and Background**

Property consists of 75.00 vacant acres. The application reads the bona-fide use is production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products using 100% of the property.

---

**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Wells, Christine - Parcel: 277-01-008**

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**Requesting Agency**

Betty Browning

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**Requested Action**

**Consider the approval of the 2017 Renewal Conservation application for the following property:**

*Christine Wells*

*583 W. Williamson Road*

*Parcel: 277-01-008*

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**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

The property consists of 64.25 acres with a house. The application reads the bona-fide agricultural use is raising, harvesting, or storing crops and feeding, breeding, or managing livestock or poultry.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Whitlock, Wilbur J. Parcel: 281-01-008A**

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**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the Renewal 2017 Conservation application for the following parcel:**

Wilbur J. Whitlock

Hollonville Road

Parcel: 281-01-008A

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**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

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**Is this Item Goal Related?**

No

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**Summary and Background**

The property consists of 42.25 vacant acres. The application reads the bona-fide agricultural use is raising, harvesting, or storing crops using 50% of the property.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description

Upload Date

Type





**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Whitlock, William K. Parcel: 281-01-006A**

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**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the Renewal 2017 Conservation application for the following parcel:**

*William K. Whitlock*  
*1420 Hollonville Road*  
*Parcel: 281-01-006A*

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**Requirement for Board Action**

Georgia Code: 48-5-7.4  
The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

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**Summary and Background**

The property consists of 94.25 vacant acres with a pond. The application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals (including the production of fish or wildlife) using 50% of the property.

---

**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

**ATTACHMENTS:**

**Description**

**Upload Date**

**Type**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Woodall, Joette L. - Parcel: 265-01-008**

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**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the Renewal 2017 Conservation application for the following parcel:**

*Joette L Woodall*

*4490 W. McIntosh Road*

*Parcel: 265-01-008*

---

**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

---

**Is this Item Goal Related?**

No

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**Summary and Background**

The property consists of 26.44 acres with a house. The application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals using 100% of the property.

---

**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**



**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Wells, Christine T. - Parcel: 209-01-038D**

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**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider the approval of the 2017 Renewal Conservation application for the following property:**

*Christine T. Wells*

*Locust Grove Road*

*Parcel: 209-01-038D*

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**Requirement for Board Action**

Georgia Code: 48-5-7.4

The Spalding County Board of Tax Assessors Policy and Procedures Manual

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**Is this Item Goal Related?**

No

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**Summary and Background**

The property consists of 31.03 acres with a house, barn, pool house and two shop equipment buildings. The application reads the bona-fide agricultural use is raising, harvesting, or storing crops and feeding, breeding, or managing livestock or poultry.

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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**