

### Spalding County Board of Tax Assessors Regular Session Tax June 13, 2017 10:00 AM

### 119 East Solomon Street - Room 108

#### A. CALL TO ORDER

#### B. CITIZENS COMMENT

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

#### C. MINUTES -

- 1. Consider the approval of the minutes from the regular scheduled meeting of Tuesday May 2, 2017.
- D. OLD BUSINESS -
- E. NEW BUSINESS -
  - 1. Owner requested to speak to the board concerning the following property:

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

2. Jerry W. Davis asked to speak with the board concerning the following property:

Davis, Jerry W. 307 Gail Drive Parcel: 044A-03-012

3. Consider the approval to reinstate the 2013 Homestead that was removed in error for the following property:

Darley, Richard 301 Lamar County Road Parcel: 227-02-012

4. Consider the approval to add S1 Homestead Exemption for 2013-2016 due to an office error for the following parcel:

Farrell, Sandrey & Ragland, Nicole 324 Southgate Drive Parcel: 201B-01-091

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

Norwood, Bobbie 1571 Rehoboth Church Road

Parcel: 225-01-003E

6. Consider the approval of the 2017 continuation of the 2009 Conservation Covenant for the following property:

Trowbridge, Frank R. Jr. Etal 365 N. Walkers Mill Road Parcel: 213-03-006

## 7. Consider the approval of the 2017 Continuation of the 2012 Conservation application for the following property:

Ellington, David Bart & Mander, Kimberly Jean

582 Hillview Road Parcel: 240-01-007

## 8. Consider the approval of the 2017 Continuation of the 2016 Conservation Covenant for the following property:

Scott Sr, John O. & Scott Jr., John

2067 N. 2nd Street Extn. Parcel: 245-01-010A

## 9. Consider the approval of the 2017 Continuation for 2016 Conservation Covenant for the following parcel:

Scott Sr, John O and Scott Jr. John O.

2115 N. 2nd Street Extn.

Parcel: 245-01-010B

## 10. Consider the approval of the 2017 Continuation of the 2016 covenant for the following property:

Scott Sr, John O & Scott Jr, John O

1816 N. 2nd Street Ext.

Parcel: 245-01-011

## 11. Consider the approval of the 2017 Continuation application for the 2016 covenant for the following parcel:

Scott Sr, John O. & Scott Jr, John O

1906 N. 2nd Street Extn.

Parcel: 245-01-014A

## 12. Consider the approval of the 2017 Continuation application for 2016 covenant on the following property:

Scott Sr, John O and Josephine and Scott Jr. John O.

N. 2nd Street

Parcel: 245-01-014B

## 13. Consider the approval of the 2017 Continuation application for 2016 covenant for the following property:

Scott Sr. John O and Josephine S. and Scott Jr, John O.

E. McIntosh Road

Parcel: 245-01-014C

## 14. Consider the approval of the 2017 continuation of the 2016 Conservation covenant for the following property:

Scott Sr, John O & Scott Jr, John O.

1714 N. 2nd Street Ext.

Parcel: 251-02-001A

## 15. Consider the approval to accept the 2017 Continuation application for the 2009 Conservation Covenant for the following:

Murphy, Kathryn Gwendolyn T &

Hardy, Heather Paige, Trustees

640 New Salem Road

Parcel: 262-02-004

## 16. Consider the approval of the 2017 Continuation application for the 2009 Conservation Covenant for the following property:

Murphy, Kathryn Gwendolyn T. &

Hardy, Heather Paige Trustees

1888 Vaughn Road

Parcel: 262-02-003A

## 17. Consider the approval of the 2017 Continuation application for the 2009 covenant for the following property:

Carter, Rebecca McCollum & Carter, Wilmer Jackson

Blanton Mill Road Parcel: 274-01-090

### 18. Consider the approval of the 2017 Conservation application for the following parcel:

Bowlin, William Larry Rover Zetella Road Parcel: 275-01-065

## 19. Consider the approval of the 2017 Continuation application for the 2011 covenant for the following parcel:

Prothro, Charles as Trustee & Parish, Bryan Daniel

Yarbrough Mill Road Parcel: 277-01-005B

### 20. Consider the approval and adoption of the following policy:

### **Building Structures on two Tax parcels**

\_If a building be it residential, commercial or industrial is built over a propertyline whereby it is on two parcels it will be valued and assessed on the parcel that the building permit was issued on unless the property owner supplies a Certified Signed Survey to the Assessors' Office showing the building structure's location and the percentage of the structure on each parcel.

### 21. Consider to approve the Exempt Status for the following Personal Property Account:

WellStar Spalding Regional Hospital, Inc.

601 South 8th Street Account: 9688

## 22. Consider the approval and the mailing of 2013, 2014 and 2015 Audit results for the following Personal Property Account:

Bridgestone Bandag, LLC 801 Greenbelt Parkway

Account: 117

- 23. Consider the approval of the updated 2017 Freeport recommendations.
- 24. Consider the approval for audits to be conducted on selected Personal Property accounts by an out side auditing company.

#### F. CHIEF APPRAISER'S REPORT

- 1. 1). 2017 Assessment Summary
  - 2). Homestead Exemption Denials
- G. ASSESSORS COMMENTS
- H. CLOSED SESSION
- I. ADJOURNMENT



# SPALDING COUNTY BOARD OF TAX ASSESSORS Minutes from May 2, 2017

Req	uesting Agency		
Bet	ty Browning		
Req	uested Action		
Co	nsider the approval of the minu	tes from the regular scheduled meeting	of Tuesday May 2, 2017.
Req	uirement for Board Action		
Is th	nis Item Goal Related?		
No			
Sun	nmary and Background		
Fisc	al Impact / Funding Source		
STA	AFF RECOMMENDATION		
<u> ATT/</u>	ACHMENTS:		
	Description	Upload Date	Туре
D	May 2, 2017 Minutes	6/9/2017	Cover Memo

## Spalding County Board of Tax Assessors Regular Session Tax Assessors May 2, 2017 @ 10:00 AM 119 E. Solomon Street Room 108 Griffin, GA 30223

### A. CALL TO ORDER

The Spalding County Board of Tax Assessors May Regular Scheduled Meeting was scheduled and held on Tuesday May 2, 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 10:01 A.M. by Chairman Bill 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. 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.

Bonita Gates was present to discuss a 2016 Homestead application for the property located at 408 Ellis Dairy Road. Chief Appraiser Don Long stated that the property was not owned by Mr. and Mrs. Gates as of January 1, 2016 so therefore homestead would not be available for tax year 2016 but he would recommend the S5 approval for 2017. Chairman Norris motioned to approve the S5 exemption for 2017. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

### **C. MINUTES – April 11, 2017**

Mr. McDaniel motioned to approve the minutes from the Regular Scheduled April 11, 2017 meeting. The motion was seconded by Mr. White and the motion carried unanimously.

### **D. OLD BUSINESS -**

1. Chief Appraiser Long stated that William and Christina Stodghill submitted a 2017 Conservation application for the property located at 215 Pine Cedar Circle, parcel 280-01-014C. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which 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. Chief Appraiser Long's recommendation to the board is to approve the application for 2015.

Mr. McDaniel motioned to approve the 2017 Conservation application for parcel 280-01-014C. The motion was seconded by Mr. Wideman and the motion carried unanimously.

### E. NEW BUSINESS -

1. Chief Appraiser Long stated that Robert Paul Anderson submitted a 2017 Conservation application for the property located at 1323 Line Creek Road, parcel 282-01-024. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 11.50 acres with a residential improvement. The application reads the bona-fide agricultural use is feeding, breeding or managing livestock or poultry using 100% of the property. Chief Appraiser Long stated that this board

and the Board of Equalization denied the 2015 application. Chief Appraiser Long's recommendation to the board is to deny based on the primary use is residential.

Mr. McDaniel motioned to deny the 2017 Conservation application based on the primary use. The motion was seconded by Chairman Norris and the motion carried unanimously.

2. Chief Appraiser Long stated that Sherman G. Baggarley, Jr. submitted a 2017 Conservation application for the property located at 330 Malier Road, parcel 241-02-007. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 33.05 acres with a residential improvement and accessories. The application reads the bona-fide agricultural use is feeding, breeding, or managing livestock or poultry using 25% and producing plants, trees, fowl or animals using 75% and a note that reads clearing for orchard and pasture. Chief Appraiser Long's recommendation to the board is to approve the application.

Chairman Norris motioned to approve the 2017 Conservation application for parcel 241-02-007. The motion was seconded by Mr. Wideman and the motion carried unanimously.

3. Chief Appraiser Long stated that Beautiful Land, LLC submitted a 2017 Conservation application for the property located at 1500 Tomochichi Road, parcel 215-01-009A. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 38.84 vacant acres. The application reads the bona-fide agricultural use is producing plants, trees, fowl or animals and production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apiarian products. Chief Appraiser Long's recommendation to the board is to approve the application.

Chairman Norris motioned to approve the 2017 Conservation application for parcel 215-01-009A. The motion was seconded by Mr. Wideman and the motion carried unanimously.

4. Chief Appraiser Long stated that Ira Turner Brown, Etal. submitted a 2017 Conservation application for the property located at 6 Habersham Road, parcel 227-01-015A. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 3.01 vacant acres. The application reads the bona-fide agricultural use is producing plants, trees, fowl or animals using 100% of the property. Chief Appraiser Long's recommendation to the board is to deny the application based on Georgia Code 48-5-7.4.

Chairman Norris motioned to deny the 2017 Conservation application for parcel 227-01-015A. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

5. Chief Appraiser Long stated that James C. Brown, Jr. Etal submitted a 2017 Conservation application for the property located at 10 Habersham Road, parcel 227-01-015. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 20.80 vacant acres. The application reads the bona-fide agricultural use is producing plants, trees, fowl or animals using 100% of the property. Chief Appraiser Long stated that the property is natural woods and the board's policy states close proximity but the owner is not a farmer. He also stated that there were two cases in Superior Court last year with 20 acres and 9 acres. The Judge ruled against the board on the 20 acres but upheld the board's decision on the 9 acres. Chief Appraiser Long's recommendation to the board is to approve the application.

Chairman Norris motioned to approve the 2017 Conservation application for parcel 227-01-015. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

6. Chief Appraiser Long stated that Alan D. and Lisa Bryant submitted a 2017 Renewal Conservation application for the property located at 830 N. Walkers Mill Road, parcel 214-01-008. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 48.84 acres with a residential improvement and accessories. The application reads the bona-fide agricultural use is all the choices. Chief Appraiser Long's recommendation to the board is to approve the application.

Mr. Wideman motioned to approve the 2017 Conservation application. The motion was seconded by Chairman Norris and the motion carried unanimously.

7. Chief Appraiser Long stated that Jack G. and Pamela J. Deal submitted a 2017 Conservation application for the property located at 605 Parham Road, parcel 214-01-011J. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 17.13 acres with a residential improvement. The application reads the bona-fide agricultural use is wildlife habitat of not less than 10 acres of wildlife habitat. Chief Appraiser stated that the property is open fields with a small wooded area but not 50% of the property is being used for the bona-fide agricultural use. Chief Appraiser Long's recommendation to the board is to deny based on 50% of the property is not being used.

Chairman Norris motioned to deny the 2017 Conservation application for parcel 214-01-011J. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

8. Chief Appraiser Long stated that Esmond Farm, Inc. submitted a 2017 Conservation application for the property located at 1044 W. Ellis Road, parcel 267-02-014. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 403.12 vacant acres. The application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals using 80% of the property and wildlife habitat of not less than ten acres of wildlife habitat. Chief Appraiser Long's recommendation to the board is to approve the application.

Mr. McDaniel motioned to approve the 2017 Conservation application for parcel 267-02-014. The motion was seconded by Mr. Wideman and the motion carried unanimously.

9. Chief Appraiser Long stated that Stanley and Kelly Hurd submitted a 2017 Conservation application for the property located at 1817 N. Walkers Mill Road, parcel 204-01-010L. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 28.44 acres with a residential improvement and accessories. The application reads the bona-fide agricultural use is raising, harvesting, or storing crops using 40% of the property and a wildlife habitat of not less than ten acres of wildlife habitat using 60% of the property. \*Note: There's over 600' of spring fed creek for watering wildlife and ten acres is fenced. Chief Appraiser Long's recommendation to the board is to approve the application.

Chairman Norris motioned to approve the 2017 Conservation application for parcel 204-01-010L. The motion was seconded by Mr. Wideman and the motion carried unanimously.

10. Chief Appraiser Long stated that Albert Henry Jackson III submitted a 2017 Conservation application for the property located at 213 Henry Jackson Road, parcel 267-01-014. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 9.70 acres with a two residential improvement and accessories. The application reads the bona-fide agricultural use is raising, harvesting, or storing crops. Chief Appraiser Long's recommendation to the board is to deny the application based on the primary use is residential.

Chairman Norris motioned to deny the 2017 Conservation application for parcel 267-01-014 based on its primary use. The motion was seconded by Mr. Wideman and the motion carried unanimously.

11. Chief Appraiser Long stated that Maureen Cato Jackson Estate & Albert Henry Jackson III submitted a 2017 Conservation application for the property located at 263 Henry Jackson Road, parcel 267-01-014C. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 131.18 acres with a farm utility building and tower site. The application reads the bonafide agricultural use is raising, harvesting or storing crops. Chief Appraiser Long's recommendation is to approve the application.

Chairman Norris motioned to approve the 2017 Conservation application for parcel 267-01-014C. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

12. Chief Appraiser Long stated that James R. and Valerie P. Jennings submitted a 2017 Conservation application for the property located at 500 Jenkinsburg Road, parcel 208-01-018F. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 18.91 acres with a residential improvement and accessories. The application reads the bona-fide agricultural use is producing plants, trees, fowl or animals using 80% of the property. Chief Appraiser Long's recommendation to the board is to deny based on the primary use is residential.

Chairman Norris motioned to deny the 2017 Conservation application based on the primary use. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

13. Chief Appraiser Long stated that Andretta J. and Kelly Kaleto submitted a 2017 Conservation application for the property located at 835 Maloy Road, parcel 275-01-013. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 33.50 acres with a residential improvement and accessories. The application reads the bona-fide agricultural use as producing plants, trees, fowl or animals using 40% of the property and a wildlife habitat. Chief Appraiser Long stated that the property is 60% to 70% open land with a pond and his recommendation to the board would be to approve the application.

Chairman Norris motioned to approve the 2017 Conservation application for parcel 275-01-013. The motion was seconded by Mr. Wideman and the motion carried unanimously.

14. Chief Appraiser Long stated that Jan Burt Long submitted a 2017 Conservation application for the property located on Anderson Road, parcel 270-01-011. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 24.65 vacant acres. The application reads the bona-fide agricultural use is the production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products using 100% of the property. Chief Appraiser Long's recommendation to the board is to approve the application.

Chairman Norris motioned to approve the 2017 Conservation application for parcel 270-01-011. The motion was seconded by Mr. Wideman and the motion carried unanimously.

15. Chief Appraiser Long stated that Monte M. and Connie E. McDonald submitted a 2017 Conservation application for the property located at 1363 Minter Road, parcel 254-03-007A. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 10.00 acres with a residential improvement and accessories. The application reads the bona-fide agricultural use is feeding, breeding, or managing livestock using 50% of the property. Chief Appraiser Long stated that two acres had to be removed for the house so it would only leave eight acres and his recommendation to the board is to deny based on the primary use is residential.

Chairman Norris motioned to deny the 2017 Conservation application for parcel 254-03-007A based on the primary use. The motion was seconded by Mr. Wideman and the motion carried unanimously.

16. Chief Appraiser Long stated that Larry W. and Brenda Collier McElroy submitted a 2017 Conservation application for the property located at 137 Hancock Road, parcel 272-01-018. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 10.07 acres with a residential improvement and accessories. The application reads the bona-fide agricultural use is a wildlife habitat of not less than ten acres of wildlife habitat. Note: Woodduck boxes. Chief Appraiser Long stated that there was no sign of agricultural use and his recommendation to the board is to deny the application.

Chairman Norris motioned to deny the 2017 Conservation application for parcel 272-01-018. The motion was seconded by Mr. Wideman and the motion carried unanimously.

17. Chief Appraiser Long stated that Joan J. Melin submitted a 2017 Conservation application for the property located at 1913 Jackson Road, parcel 212-01-022A. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 17.61 acres with a residential improvement and accessories. The application reads the bona-fide agricultural use is feeding, breeding, or managing livestock and producing plants, trees, fowl, or animals and production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apiarian products. Chief Appraiser Long stated that the property is adjacent to land in Ms. Melin's son's name that is currently in CUVA. Chief Appraiser Long's recommendation to the board is to deny based on the primary use is residential.

Chairman Norris motioned to deny the 2017 Conservation application based on the primary use. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

18. Chief Appraiser Long stated that Corey D. and April R. North submitted a 2017 Renewal Conservation application for the property located on Wani Road, parcel 217-01-032. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 20.61 vacant acres. The application reads the bona-fide agricultural use is feeding, breeding, or managing livestock or poultry. Chief Appraiser Long stated that there is a creek on the property but no sign of feeding, breeding, or managing livestock and his recommendation to the board is to deny the application based on Georgia Code 48-5-7.4.

Chairman Norris motioned to deny the 2017 Renewal Conservation application for parcel 217-01-032. The motion was seconded by Mr. Wideman and the motion carried unanimously.

19. Chief Appraiser Long stated that Kenneth T. and Boni Peek submitted a 2017 Conservation application for the property located at 5553 W. McIntosh Road, parcel 263-01-008. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 56.97 acres with two residential improvements and accessories. The application reads the bona-fide agricultural use is raising, harvesting or storing crops (hay) and producing plants, trees, fowl, or animals and a wildlife habitat of not less than ten acres of wildlife habitat. Chief Appraiser Long's recommendation to the board is to approve the application.

Chairman Norris motioned to approve the 2017 Conservation application for parcel 263-01-008. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

20. Chief Appraiser Long stated that John Luther Picklesimer submitted a 2017 Renewal Conservation application for the property located at 400 Rover Zetella Road, parcel 274-01-001E. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 301 acres and his recommendation to the board is to approve the application.

Mr. McDaniel motioned to approve the 2017 Renewal Conservation application for parcel 274-01-001E. The motion was seconded by Mr. Wideman and the motion carried unanimously.

21. Chief Appraiser Long stated that PHUOC LOC THO, Inc. submitted a 2017 Conservation application for the property located at 3244 Arthur K. Bolton Parkway, parcel 215-01-015. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 36.87 acres with a residential improvement and accessories. The application reads the bona-fide agricultural use is the production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products using 100% of the property. Chief Appraiser Long stated that the property was clear cut at one time and now it is a large piece of property with natural growth and no signs of agricultural use. Chief Appraiser Long's recommendation to the board is to deny the application based on Georgia Code 48-5-7.4.

Chairman Norris motioned to deny the 2017 Conservation application based on Georgia Code 48-5-7.4. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

22. Chief Appraiser Long stated that PHUOC LOC THO, Inc. submitted a 2017 Conservation application for the property located at 420 Jenkinsburg Road, parcel 208-01-018C. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 19.34 acres with a residential improvement and accessories. The application reads the bona-fide agricultural use is (not marked). Chief Appraiser Long stated that the house is rental property and no sign of a bona-fide agricultural use and his recommendation to the board is to deny the application.

Chairman Norris motioned to deny the 2017 Conservation application for parcel 208-01-018C. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

23. Chief Appraiser Long stated that PHUOC LOC THO, Inc. submitted a 2017 Conservation application for the property located at 279 Jenkinsburg Road, parcel 208-01-015K. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 35.72 vacant acres. The application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals and the production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products using 100% of the property. Chief Appraiser Long's recommendation to the board is to approve the application due to the standing timber.

Chairman Norris motioned to approve the 2017 Conservation Application for parcel 208-01-015K. The motion was seconded by Mr. Wideman and the motion carried unanimously.

24. Chief Appraiser Long stated that Ponder Land Holdings, LLC submitted a 2017 Conservation application for the property located at 68 Langston Road, parcel 258-01-014F. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 22.86 vacant acres. The application reads the bona-fide agricultural use is a wildlife habitat of not less than ten acres of wildlife habitat using 100% of the property. Chief Appraiser Long's recommendation to the board is to approve the application.

Chairman Norris motioned to approve the 2017 Conservation application for parcel 258-01-014F. The motion was seconded by Mr. Wideman and the motion carried unanimously.

25. Chief Appraiser Long stated that Tracy C. and Kimberly C. Rice submitted a 2017 Conservation application for the property located on South New Salem Road, parcel 266-01-004C. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 12.16 acres with a residential improvement and accessories. The application reads the bona-fide

agricultural use is a wildlife habitat of not less than ten acres of wildlife habitat. Chief Appraiser Long stated that the property does have a residential improvement and this board and the Board of Equalization denied the 2015 application and his recommendation to the board is to deny the application based on the primary use is residential.

Chairman Norris motioned to deny the 2017 Conservation application based on the primary use. The motion was seconded by Mr. Wideman and the motion carried unanimously.

26. Chief Appraiser Long stated that Christian and Diane M. Voegtlin submitted a 2017 Conservation application for the property located at 127 Oxford Road, parcel 213-06-015. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 55.80 acres with a residential improvement with accessories. The application reads the bona-fide agricultural use is raising, harvesting, or storing crops using 55% of the property for hay and producing plants, trees, fowl, or animals using 45% of the land. Chief Appraiser Long's recommendation to the board is to approve the application.

Chairman Norris motioned to approve the 2017 Conservation application for parcel 213-06-015. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

27. Chief Appraiser Long stated that Gary T. Walker submitted a 2017 Renewal Conservation application for the property located at 342 Maloy Road, parcel 268-02-027. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 31.97 acres with a residential and accessory improvements. The application reads the bona-fide agricultural use is feeding, breeding, or managing livestock or poultry using 80% of the land and producing plants, trees, fowl or animals using 20% of the land and the production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products using 80% of the land. 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 268-02-027. The motion was seconded by Mr. Wideman and the motion carried unanimously.

28. Chief Appraiser Long stated that Daniel S. and Susan L. White submitted a 2017 Conservation application for the property located at 7780 Newnan Road, parcel 280-01-005D. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 9.82 acres with a residential improvement and accessories. The application reads the bona-fide agricultural use is raising, harvesting, or storing crops using 1% of the property and feeding, breeding, or managing livestock or poultry using 1% of the property and producing plants, trees, fowl, or animals using 25% of the property (pond/lake) and a wildlife habitat of not less than ten acres using 100% of the property. Chief Appraiser Long's recommendation to the board is to deny the application based on the primary use is residential.

Chairman Norris motioned to deny the 2017 Conservation application for parcel 280-01-005D based on the primary use. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

29. & 30. Chief Appraiser Long stated that Thomas G. and Tara Y. Williams submitted two 2017 applications that are continuous to each other, parcel 240-02-005A and 240-02-004A. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property and parcel 240-02-005A contains 8.13 vacant acres adjacent to parcel 240-02-004A with 13.18 acres. The application reads the bona-fide agricultural use is raising, harvesting or storing crops using 10% of the property for hay and feeding, breeding, or managing livestock or poultry. Parcel 240-02-005A contains 13.18 acres with a residential improvement and accessory buildings. The property is adjacent to 240-02-005A which consists of 8.13 acres. The application reads the bona-fide agricultural use is raising, harvesting, or storing crops using 10% for hay and feeding, breeding, or managing livestock or poultry using 100% of the

property. Note: stocked lake. Chief Appraiser Long's recommendation to the board is to approve both applications.

Chairman Norris motioned to approve the 2017 Conservation applications for parcel 242-02-005A and 242-02-004A. The motion was seconded by Mr. Wideman and the motion carried unanimously.

31. Chairman Appraiser Long stated that James Wilson submitted a 2017 Conservation application for the property located at 222 Buck Creek Circle, parcel 223-02-010. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property which contains 25.55 vacant acres. The application reads the bona-fide agricultural use is a wildlife habitat of not less than ten acres of wildlife habitat using 100% of the property and Other (Bee Keepers) Note: Restrictive Covenants - Cannot be clear cut. Chief Appraiser Long stated that was no sign of any wildlife management and it appeared to be for personal recreational purposes so his recommendation to the board is to deny based on Georgia Code 48-5-7.4.

Chairman Norris motioned to deny the 2017 Conservation application for parcel 223-02-010 based on Georgia Code 48-5-7.4. The motion was seconded by Mr. Wideman and the motion unanimously carried.

32. Chief Appraiser Long stated that Timothy and Marlene Perez submitted a 2015 Conservation application for the property located at 205 Coleman Road, parcel 258-01-004C and was denied by the board and forwarded to the Board of Equalization where it was approved. At that time the board unanimously voted to file to Superior Court. Chief Appraiser Long stated that after further research and talking with the Department of Revenue his recommendations to the board is to withdraw the 2015 appeal from Superior Court and approve the application.

Chairman Norris motioned to withdraw the 2015 Conservation application from Superior Court and approve the application. The motion was seconded by Mr. Wideman and the motion carried unanimously.

33. Chief Appraiser Long stated that Grace Fellowship Church, Inc. had previously given the property located at 1534 Macon Road, parcel 229-02-003E to its Pastor and unfortunately the Pastor has passed away and the wife gave the property back to the church by a Quit Claim Deed on December 20, 2013. The church is now asking for the property to be tax exempt as far back as 2016. Chief Appraiser Long's recommendation to the board is to approve the tax exempt status on this parcel.

Chairman Norris motioned to approve the 2016 Tax Exempt status for parcel 229-02-003E. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

The Board Secretary, Betty Browning was excused from the meeting and Real Property Appraiser Jerry Johnson became acting Secretary.

- 34. The board reviewed the list of properties requesting the (S5) Veterans Exemption. After discussion Chief Appraiser Long recommended to approve the list with the exception of the following four: Susan Wolthuis, Tomasa Ellema Palmer, Louise Griffin Sims and Sanford Farner.
  - Chairman Norris motioned to approve the list of Veterans Exemptions with the exception of the referenced four. The motion was seconded by Mr. McDaniel and the motion carried unanimously.
- 35. The board reviewed the Sales Ratios for City and County, Sun City and City and County with Sun City. Sun City has a ratio of 37.04 which is 92.6% of the value which shows the values in Sun City are low. These reports were for review and no motion was needed.

36. The board reviewed the 2017 Freeport Applications. Chief Appraiser Long recommended to the board to approve the list with the exception of the following: Bare Metals, Hooper Trailer Sales, Thyssen Krupp Crankshaft Co, Caterpillar Newberry, Koppers Performance Chemical and Gemini Air Support.

Chairman Norris motioned to approve the 2017 Freeport Applications with the exception of the referenced six. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

37. Chief Appraiser Long requested the board to approve the 2017 Tax Digest values with adjustments if needed.

Chairman Norris motioned to approve the 2017 Tax Digest values with adjustments if needed. The motion was seconded by Mr. Wideman and the motion carried unanimously.

### F. CHIEF APPRAISER'S REPORT

1). Chief Appraiser Long requested the board to approve the 2017 Notice of Assessment mailing date of Friday, May 12, 2017.

Chairman Norris motioned to approve the 2017 Notice of Assessment mailing date of Friday, May 12, 2017. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

- 2). Updates and status of office operations, Parcel to Parcel update, review and update from Staff Meeting.
- 3). Chief Appraiser Long requested the board reopen an appeal for Lester Ranew and the property located at

Chairman Norris motioned to approve reopening the referenced appeal. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

- 4). Review Performance Review
- 5). CAVEAT review and update

### **G. ASSESSORS COMMENTS**

None

### H. CLOSED SESSION

None

### I. ADJOURNMENT

There was no further business. Chairman Norris motioned to adjourn at 11:40 A.M. The motion was seconded by Mr. Wideman and the motion carried unanimously.

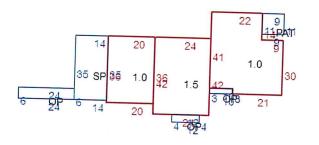


# SPALDING COUNTY BOARD OF TAX ASSESSORS Bailey, Morris - Parcel: 264-01-013

Req	uesting Agency		
Bet	y Browning		
Req	uested Action		
Ow	ner requested to speak to	the board concerning the following property:	
Bail	ley, Morris		
	4 Moon Road		
Par	cel: 264-01-013		
Requ	uirement for Board Action		
ls th	is Item Goal Related?		
No			
Sum	mary and Background		
		ved to allow Mr. Bailey to file his 2016 Appeal on topeal and mailed a 30 Day Notice on Friday, June	
Fisc	al Impact / Funding Source		
STA	FF RECOMMENDATION		
<u>ATTA</u>	ACHMENTS:		
	Description	Upload Date	Туре
D	Documents	6/7/2017	Cover Memo

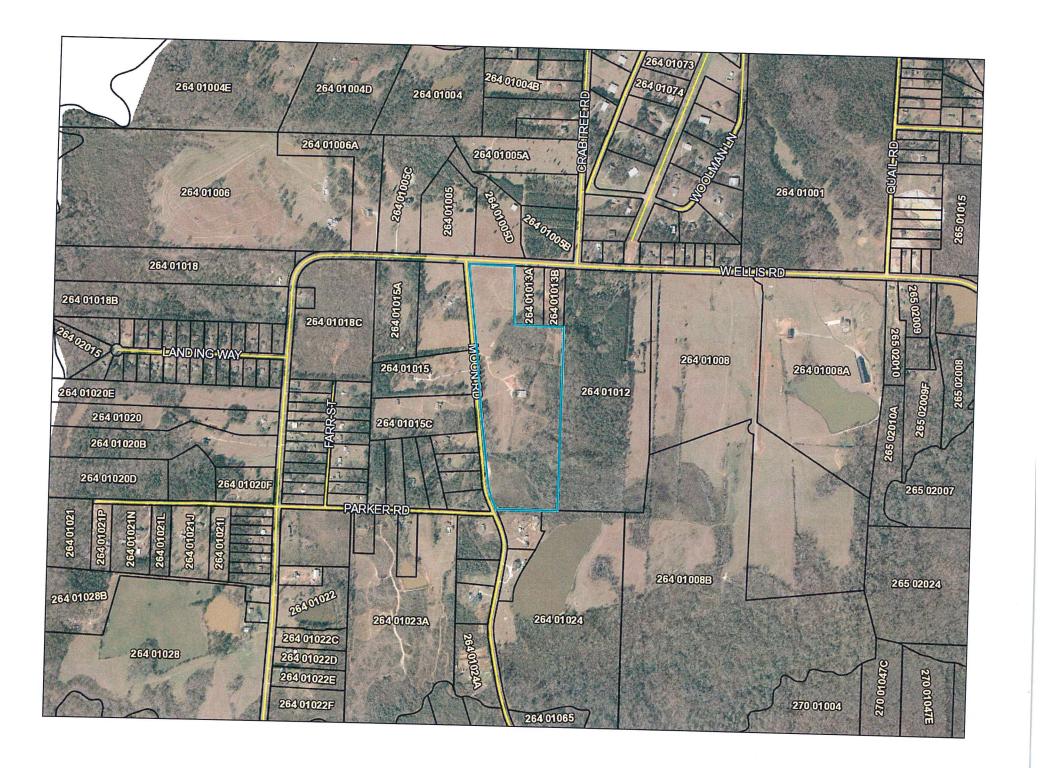
	64 01013				2017 Spal	ding	Cour	nty B	oard c	of As	sses	sors	Acc	2017 11:3 t # 24656 3\bbrowni	3	M		
	ner Information			Ger	neral Property Info	rmation	1						Value	A CONTRACTOR OF	iriy			
BAII	LEY MORRIS			SITU	JS 1024	MOON	RD	ACCIDENCE VALUE					Imp V					10.70
1024	4 MOON RD			LEG	AL 41.53 A	C PB	2/237, 9/4	189		· · · · · · · · · · · · · · · · · · ·			Acc V			where experience organization		48,729
GRI	FFIN, GA 30223			Tax	District SPALD		GMD	1068	Homeste	ad	S1		Land '			PROPERTY OF THE PARTY OF THE PARTY.		51,036
					COUNT	ΓY							Total					80,551
				Tota	l Acres	41.53	LL	023	No Cover	nant		c		: 398,794		2015 · 1	229,000	80,316
				Zonii	ng AR1	inos bees, succeso;	LD	04	Acc/Des		4C - 1	.038998	2.00.00.00	: 408.508		2013 : 4		
				Unit			Return V	alue	0							2010.4	+00,508	
	ography - 1.00	Wetlands - 1.00	Shape - 1.0		Easements -	1.00	Exte	ernal - 1	.00	Ass	emblage	- 1.00	Ott	ner - 1.00		10001	4.00	
FRO BOA	0M S0 TO S1 FOR 2 3.; FOR 2010: 3.0 A	OVED THE 2016 UNTIME 2015 PER TCO KH; 11/18 C COMBINED WITH 264	3/14 NOTICE ( -1-13A - SEE [	OF TIME	KEVIN MOORE & D	AVID	MOORE 3	NSERV 3340	ATION FOI	RESS R 2009	-PRT O	F PROPI	Y 1/20/2 ERTY S	017 KHOLL OLD DURIN	IS ; 03/10 NG 2009-F	)/15 CH/ PENAL1	ANGED HS TY PENDING	G BY
Gran	ntee	Granto			SALES IN	FORM												
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	THEADTERN REA	L ESTATE DEV DUNCA	N VIRGIL E &	SANDE	RA H 201		3558 1					229,000			0 BF			
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		ANDRA H DUNCA	N VIRGIL E	ON		1-08-02 4-12-27	2 3558 1 2 2613 2	75	9 489			150,000	) A1		0 DP	1		
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CS A5	CAN VIRGIL E & S.  Land Use  Open Land	ANDRA H DUNCA  LAND  Productivity  3	N VIRGIL E	ON   L	Jnit Value 4,548	1-08-02 4-12-27	2 3558 1 2 2613 2 Value 3, 41,	820 296	9 489			150,000	) A1		0 DP	1		
CS N5	Land Use Open Land Open Land	ANDRA H DUNCA  LAND  Productivity  3 4	N VIRGIL E	0.84 9.08	2004 Jnit Value 4,548 4,548	1-08-02 4-12-27	Value 3, 41, 32,	820 296 336	9 489			150,000	) A1		0 DP	1		
CS \5 \5 \5	Land Use Open Land Open Land Open Land	ANDRA H DUNCA  LAND  Productivity  3 4 5	N VIRGIL E	0.84 9.08 7.11	Jnit Value 4,548 4,548 4,548	1-08-02 4-12-27	Value 3, 41, 32, 28,	820 296 336	9 489			150,000	) A1		0 DP	1		
CS \5 \5 \5 \5	Land Use Open Land Open Land Open Land Open Land Open Land	ANDRA H DUNCA  LAND  Productivity  3 4 5 6	N VIRGIL E INFORMATIO	0.84 9.08 7.11 6.18	2004 Jnit Value 4,548 4,548 4,548 4,548	1-08-02 4-12-27	Value 3, 41, 32, 28,	820 296 336 107	9 489			150,000	) A1		0 DP	1		
CS \5 \5 \5 \5 \5	Land Use Open Land	ANDRA H DUNCA  LAND Productivity  3 4 5 6 8	N VIRGIL E INFORMATIO	0.84 9.08 7.11 6.18 0.55	2000 Jnit Value 4,548 4,548 4,548 4,548 4,548 3,698	1-08-02 4-12-27	Value 3, 41, 32, 28, 2, 12,9	820 296 336 107 501	9 489			150,000	) A1		0 DP	1		
CS 45 45 45 45 45 45	CAN VIRGIL E & S.  Land Use Open Land Open Land Open Land Open Land Open Land Woodland	ANDRA H DUNCA  LAND Productivity  3 4 5 6 8 1	N VIRGIL E INFORMATIO	0.84 9.08 7.11 6.18 0.55 3.50	Jnit Value 4,548 4,548 4,548 4,548 4,548 4,548 3,698 3,698	1-08-02 4-12-27	Value 3, 41, 32, 28, 12,9 13,6	820 296 336 107 501 943	9 489			150,000	) A1		0 DP	1		
DUN 35 45 45 45 45 45 55 55	CAN VIRGIL E & S.  Land Use Open Land Open Land Open Land Open Land Open Land Woodland Woodland	ANDRA H DUNCA  LAND Productivity  3 4 5 6 8 1 2	N VIRGIL E INFORMATIO	0.84 9.08 7.11 6.18 0.55 3.50 3.60	2000 Jnit Value 4,548 4,548 4,548 4,548 4,548 3,698	1-08-02 4-12-27	Value 3, 41, 32, 28, 2, 12, 13, 29,6	820 296 336 107 501 943 313	9 489			150,000	) A1		0 DP	1		
DUN 35 45 45 45 45 45 45 55 55 55	CAN VIRGIL E & S.  Land Use Open Land Open Land Open Land Open Land Woodland Woodland Woodland	ANDRA H DUNCA  LAND Productivity  3 4 5 6 8 1 2 3	N VIRGIL E INFORMATIO	0.84 9.08 7.11 6.18 0.55 3.50 3.60 8.01 2.66	2000 Jnit Value 4,548 4,548 4,548 4,548 4,548 3,698 3,698 3,698 3,698	1-08-02 4-12-27 UnAdj	Value 3, 41, 32, 28, 12, 13, 29,6	820 296 336 107 501 943 313 321	9 489			150,000	) A1		0 DP	1		
DUN 5.5 .5 .5 .5 .5 .5 .5 .5	CAN VIRGIL E & S.  Land Use Open Land Open Land Open Land Open Land Woodland Woodland Woodland	ANDRA H DUNCA  LAND Productivity  3 4 5 6 8 1 2 3	N VIRGIL E INFORMATIO	0.84 9.08 7.11 6.18 0.55 3.50 3.60 8.01 2.66	2000 Unit Value 4,548 4,548 4,548 4,548 3,698 3,698 3,698 3,698 3,698	1-08-02 4-12-27 UnAdj	Value  3, 41, 32, 28, 2, 13, 29,6 9,8	820 296 336 107 501 943 313 3521 337		iline	From	150,000	O A1	Malus	0 DP 0 LA			
DUN 35 45 45 45 45 45 45 55 55 55	CAN VIRGIL E & S.  Land Use Open Land Open Land Open Land Open Land Woodland Woodland Woodland Woodland Woodland	ANDRA H DUNCA  LAND Productivity  3 4 5 6 8 1 2 3	N VIRGIL E INFORMATIO ACRES	0.84 9.08 7.11 6.18 0.55 3.50 3.60 8.01 2.66 CCESS	Jnit Value  4,548 4,548 4,548 4,548 4,548 3,698 3,698 3,698 3,698 ORY IMPROVEM Units Year	1-08-02 4-12-27 UnAdj	Value 3, 41, 32, 28, 2, 12, 13, 29,6 264 010  Depr	820 296 336 107 501 943 313 621 337 013	РСОМ	iune	Econ 1.00	150,000	) A1		0 DP			

RESI	DENTIAL IMPROVEM	ENT - 264 010	13
Impr Key	164	89 Basement /	Squarefoot
Class / Strat	A1	Bsmt / Finish	1208 / 1.00
Occupancy / Style	One Family	Attic / Finish	0/0.00
Rooms	7	Basement Quality	The state of the s
Bedrooms	4	Attic Quality	
Heated Area	4,648	Grade	1.10
Story Height	1 Story	Year Built	1973
Foundation	Masonry	Eff Year Built	1979
Exterior Wall	Wood Siding	Condition	Average
Roofing	Shingles - Architectural	RCN	338,020
Roof Shape	Gable	Phy Depr	0.55
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	14	FMV	148,729
ull Baths	5	MAV	0
lalf Baths	1	OVR FMV	0



	Sketch Legend	t	Other Featu	ires
Code	Туре	Area	CODE TYPE	AREA
1.0	1.0 Story	720	Const 2 sty 2 Box	1
1.5	1.5 Story	1008	= 00, = 00X	1
PAT	Patio	99		
OP	Porch - Open	30		
SP	Porch - Screened	490		
OP	Porch - Open	144		
OP	Porch - Open	48		
1.0	1.0 Story	1208		









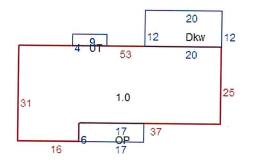


# SPALDING COUNTY BOARD OF TAX ASSESSORS Davis, Jerry W. - Parcel: 044A-03-012

Requ	esung Agency		
Betty	/ Browning		
Requ	ested Action		
Davi 307	y W. Davis asked to speak with the board of is, Jerry W. Gail Drive cel: 044A-03-012	concerning the following property:	
Requ	irement for Board Action		
	W 0 101 ( 10		
Is this	s Item Goal Related?		
No			
Sumi	mary and Background		
Mr. I	Davis request to speak to the board concerning	ng the above referenced property.	
Fisca	I Impact / Funding Source		
STAF	F RECOMMENDATION		
ΔΤΤΔ	CHMENTS:		
<u> </u>	Description	Upload Date	Туре
В	Documents	6/7/2017	Cover Memo
D	Documents	0///201/	Cover Memo

044	4A03012		20	017 \$	Spalding	g Cour	ty B	oard	of As	ses	sors	Acct	/2017 1 : # 5626 hbbrow	0	15 AN	Λ	
Owne	er Information		Genera	al Prope	erty Information	on						Value				1	
	S JERRY W		SITUS		307 GAIL D	R						Imp V	al				64,985
	GAIL DR FIN, GA 30224		LEGAL		LOT 12 BLK	C PB 9/123	, 15/315	5, 21/725	5	***************************************		Acc V	al				5,509
			Tax Dis	strict	GRIFFIN	GMD	1001	Homes	stead	S1	errettinensytypanegalass	Land '	Val Val			Alternative control of the standard of	17,000
			Tatal A		***************************************							Total	Value				87,494
			Total Ad			6 LL	149	140 100 100	venant		0	2016	: 79,844		20	15 : 79,84	150000 -000000 2
			Zoning		LDRB	LD	02	Acc/De	es	2C	000000	2014	: 79,844			13 : 82.58	
			Unit			Return Va	lue	0							-0	10 . 02,00	
		Shape - 1.0	0	Ease	ements - 1.00	Exte	rnal - 1	.00	Asse	emblage	- 1.00	Ot	her - 1.00		12	2266 - 1.0	0
l opog	graphy - 1.00 Wetlands - 1.00	Onapo 1.0							1								<u> </u>
Topog	vveilands - 1.00	Chape 1.0		S	ALES INFOR	MATION			'							1.00	
		Grantor		S	ALES INFOR	MATION Deed B	ook	Plat Bo	ook	Salepri	ce	cs	Mkt Va	lue	Reas		
Grant	ее С			S	Date		CONTRACTOR OF THE PARTY OF THE	Plat Bo	ook	Salepri	ce 70.500		Mkt Va		ER SALON		·
Grant DAVIS	ee G	Grantor	OPHER D		Date 1995-07-	Deed B	53	Plat Bo	ook	Salepri	70,50	) R1	Mkt Va	0	FM		
Grant DAVIS MURF	ee G S JERRY W M RAY G NILES III N	Grantor MURRAY G NILES III		)	1995-07- 1994-11-	Deed B	53 19	Plat Bo	ook	Salepri	70,500 60,000	) R1	Mkt Va	0	FM FM		
Grant DAVIS MURF	ee G S JERRY W M RAY G NILES III N	Grantor MURRAY G NILES III IICHOLSON CHRIST		) AINE H	1995-07- 1994-11-	Deed B 14 1310 3 07 1266 2 07 1266 2	53 19	Plat Bo	ook	Salepri	70,50	) R1	Mkt Va	0	FM		
Grant DAVIS MURF	ee G S JERRY W M RAY G NILES III N	Grantor MURRAY G NILES III IICHOLSON CHRIST		O AINE H	1995-07- 1994-11- 1994-11-	Deed B 14 1310 3 07 1266 2 07 1266 2 MATION m Dep	53 19 18 h   De		Dook		70,500 60,000	) R1 ) R1 ) R1		0	FM FM		
Grant DAVIS MURF NICHO	ee G S JERRY W N RAY G NILES III N DLSON CHRISTOPHER D J	Grantor MURRAY G NILES III IICHOLSON CHRIST OHNSON ROBERT	JOE & ELA	O AINE H	1995-07- 1994-11- 1994-11- LAND INFOR	Deed B 14 1310 3 07 1266 2 07 1266 2 MATION m Dep	53 19 18 h   De	epth	Unit Valu		70,500 60,000 60,000 Adj Unit	) R1 ) R1 ) R1		0 0 0	FM FM		
Grant DAVIS MURF NICHO	ee G S JERRY W N RAY G NILES III N DLSON CHRISTOPHER D J Code / Description	Grantor MURRAY G NILES III IICHOLSON CHRIST OHNSON ROBERT Method Lot	Units	AINE H	1995-07- 1994-11- 1994-11- LAND INFOR Depth Fro 199	Deed B 14 1310 3 07 1266 2 07 1266 2 MATION m Dep Table 0	53 19 18 h De Fa	epth	Unit Valu	e /	70,500 60,000 60,000 Adj Unit	) R1 ) R1 ) R1	Adj	0 0 0	FM FM	son	
Grant DAVIS MURF NICHO	ee G S JERRY W N RAY G NILES III N DLSON CHRISTOPHER D J Code / Description	Grantor MURRAY G NILES III IICHOLSON CHRIST OHNSON ROBERT Method Lot	Units  CCESSO	AINE H	1995-07- 1994-11- 1994-11- LAND INFOR Depth Fro 199 PROVEMENT	Deed B 14 1310 3 07 1266 2 07 1266 2 MATION m Dep nt Dep S - 044A03	53 19 18 h De Fa	epth actor	Unit Valu	e /	70,500 60,000 60,000 Adj Unit	O R1 O R1 O R1	Adj 1.00	0 0 Value	FM FM FM	son	
Grant DAVIS MURF NICHO CS	ee G S JERRY W N RAY G NILES III N DLSON CHRISTOPHER D J Code / Description 266 Andrew E&Otis D Blake S/D	Grantor  MURRAY G NILES III  IICHOLSON CHRIST  OHNSON ROBERT  Method  Lot	Units  CCESSOI  DIM2	1.00 RY IMP	1995-07- 1994-11- 1994-11- LAND INFOR Depth Fro 199 PROVEMENT.   Year   Gr	Deed B 14 1310 3 07 1266 2 07 1266 2 MATION m Dep Table 0	53 19 18 h Dee Fa	epth actor	Unit Value 17,0	e //	70,500 60,000 60,000 Adj Unit 17,00	D R1 D R1 D R1 D R1 D R1	1.00	0 0 Value	FM FM FM	son	

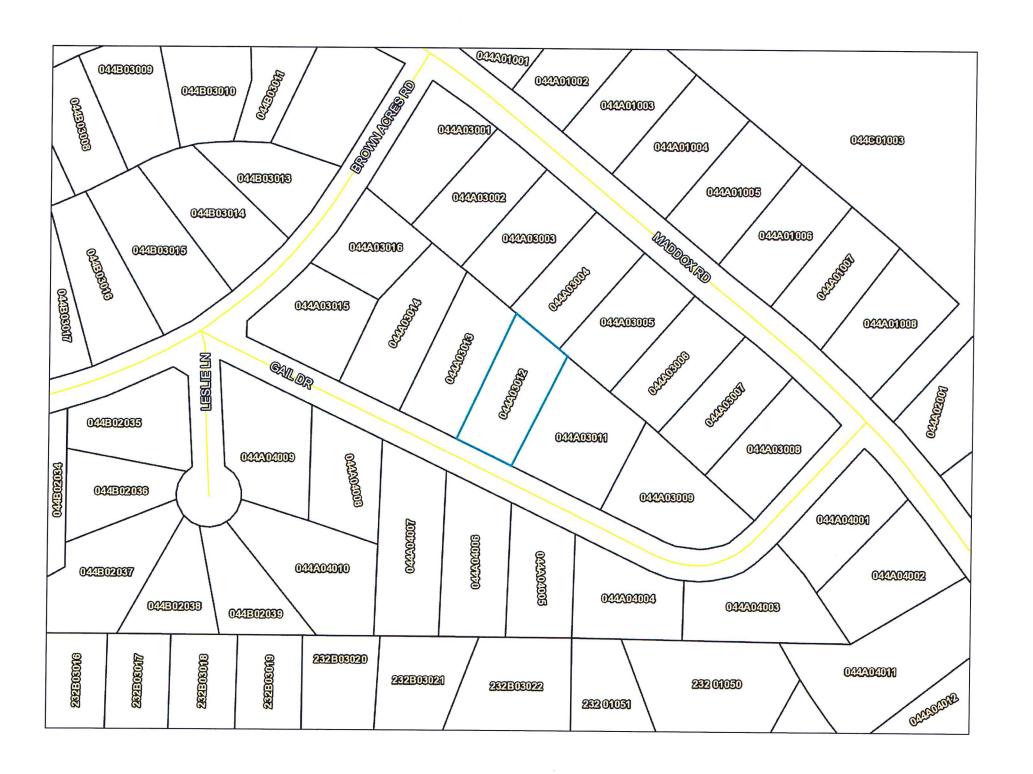
Impr Key	417	8 Basement / Attic	Squarefoot
Class / Strat	R1	Bsmt / Finish	0 / 0.00
Occupancy / Style	One Family	Attic / Finish	0 / 0.00
Rooms	0	Basement Quality	
Bedrooms	0	Attic Quality	
Heated Area	1,421	Grade	1.00
Story Height	1 Story	Year Built	1984
Foundation	Masonry	Eff Year Built	1984
Exterior Wall	Masonry (Brick Veneer)	Condition	Average
Roofing	Shingles - Asphalt	RCN	126,924
Roof Shape	Gable	Phy Depr	0.64
Floor Construction	Wood Joist	Phy OVR	0.00
Floor Finish	Carpet	Func Obsol	1.00
Interior Wall	Sheetrock	Econ Obsol	1.00
nterior Ceiling	Sheetrock	% Complete	1.00
Heat	Central AC (Heat/Cool)	Neigh Adj	0.80
Plumbing:Std Comp	1	CD	1.00
Plumbing: Extra	3	FMV	64,985
Full Baths	2	MAV	0
Half Baths	0	OVR FMV	0

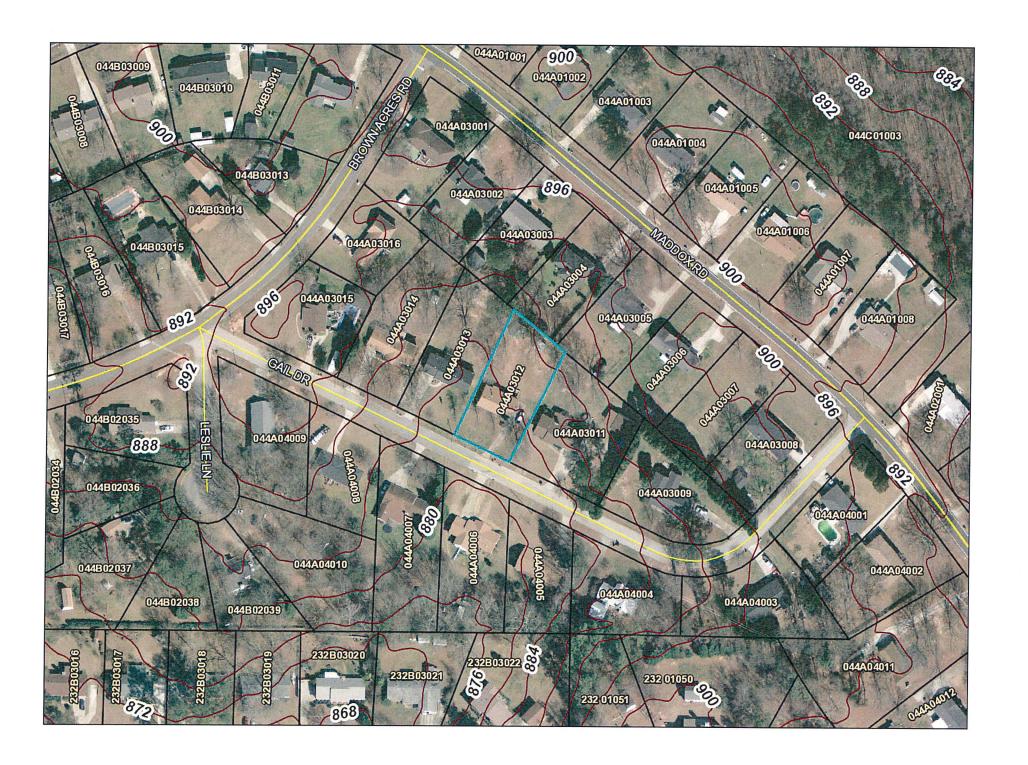


	Sketch Legen	d	Other Featur	res
Code	Туре	Area	CODE TYPE	AREA
1.0	1.0 Story	1421	Pre-fab 1 sty 1 Box	1
UT	Utility	36		
OP	Porch - Open	102		
Dkw	Deck - Wood	240		











Requesting Agency

# SPALDING COUNTY BOARD OF TAX ASSESSORS Darley, Richard - Parcel: 227-02-012

Betty	y Browning		
Requ	ested Action		
<b>prop</b> Dari 301	sider the approval to reinstate the 2013 Hoerty: ey, Richard Lamar County Road cel: 227-02-012	omestead that was removed in error for the	ne following
Requ	irement for Board Action		
Is thi	s Item Goal Related?		
No			
Sumi	mary and Background		
the h		e Darley which were divorced in 2013 and Ri recorded just in Richard Darley's name the S	
Fisca	I Impact / Funding Source		
STAF	F RECOMMENDATION		
ATTA	CHMENTS:		_
_	Description	Upload Date	Туре
D	Documents	6/7/2017	Cover Memo

				R	UR	A L	P	RO	P	ER	ΤΥ							
MAP 227 BL	ock 2	!	LOT	12		CARD			01				TAXING		Akin			
ADDRECC	ar. Co.	110	, Bd			TYPOGRAPH	_	LEVEL		FACTO		- 11	403	9.	to ELiz.	7	ONE5-19	83 701/13
		-				SOIL CLASS		LOAM	_	AND	CLAY	_	1/20	24 -	to Ela	. 1	L Podge	/
DESCRIPTION: COUNT	ty Road	94	8 بليل و			LAND CLAS	s	GOOD	_	AIR	POOF	_	4.00	70	10.1-10	7 4	rouge	. •
	de la constitución de la constit	5	•			DRAINAGE WATER SUP	PLY	GOOD	_	AIR	POOF	_	1361	19	11/84	- 1	1	1
,	21.3	Santa tieses	. ,			FENCES		GOOD	_	AIR	POOF		4.02 A	to	Eddle T	Ke	egers 87	1 37 11/4/87
4.1905	15.2	7,17	· · · · ·										401 Ac	· to	LARRY	4	Mastox	11241247 10KZ
/2 7=	40	/_	441	54.4	Jc_	TELEPHONE		1.23		0		+	4.03 A	c. 1	6 Book	U	* Helen	1184/249 10/12 Micwaters
13136	-	7	Pe	r Plat	7	TELEFRONE		TES ,	-   "	0	-	+	-	-	1163	17,	72. 5	12-98
		TOT	TAL ACRES:	90		ROAD		PAVED	1	MPR.	DIRT	$\perp$			(		11	0
			NERSHIP			DEED REFEREN	CE		re o		REVEN STAMI	UE PS	4.136	A C.	745.16 145.14	† A	1-29-9	Butler 3 1-27-93
Mrs. Lillie A. M	cKneel	<u>y</u>				75-56	ó	11-	9-	35			3.99 A	C:	Deurin	9	1142/3	8 1-27-93
Thomas McKneely	139	7.5	00					3.	.6	4						•	-	
Naomi McKneely	D8 R	T			j-			3-	-6	4							MEMORANI	,
	1		-		- 0.7	242/3	71/	3-2		1			10	AC	to Con			n 3/14/75
NOW NEOMA MCKI	JEELY			PER	TICO .	1		1991				_		70	10 00111		C 111100	11 37 147 73
RICHARD DARLEY A		ORT	TE I DA		100	1163/6	_	3/24	100	,	17 (							
	THIRD	OICI	al			1163/0					17.60	)						· • .
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				Co		117	رو	274	7	730	/93					LE-I	LAYER-TRUMB	LE CO.
RICHARDARLEY	LAN	ID V	ALUE COMP	MOITATION &			- -	11 2 / 22	7 11	0 00	,	ASS	SESSMEN	IT R	ECORD			.,
CLASSIFICATION	ACRES		RATE PER ACRE	FACTOR	3725	TOTAL	64	3/21 LAND	/ 4	3 46	80		LAND				LAND	
OPEN							96	BLDG	5.	119	10	6	BLDGS.			6	BLDGS.	
		-			-		-	TOTAL		52'	70	-	TOTAL			-		
							-	LAND		40		i				$\vdash$	TOTAL	
ORCHARD							-		$\dashv$	70	-		LAND				LAND	
PASTURE							13	BLDGS	5.			19	BLDGS.			13	BLDGS.	
TIMBER OR WOODS	284	7	70			1990	_	TOTAL		40	80		TOTAL				TOTAL	
HOME SITE	4	,	3.00			300	70	LAND		40	DUO		LAND					
TOTAL VALUE LAND	29 4	-				2290	ľ		$\top$				LAND				LAND	
TOTAL VALUE BUILDII							13	BLDGS	5.	-		19	BLDGS.			19	BLEGS	<u> </u>
TOTAL VALUE LAND &	BUILDII	NGS				2290		TOTAL		40	40		TOTAL				TOTAL	
CITY OF GRIF	FIN, G	Α.											COU	NT	Y OF S	P	ALDING	, GA.

Ow	27 02012					Spaldii		ount	ty Bo	oard	of As	ssess	sors	Acct	0/2017 1 t # 1746 G\bbrowr	32	1 AM		
-0.456	RLEY RICHARD				A STATE OF THE PARTY OF THE PAR	erty Informa	ation							Value		9			
301	LAMAR COUNTY LINE RD			SITU	S	301 LAM	AR COL	JNTY LI	INE RD					Imp Va					
GR	IFFIN, GA 30224			LEG/	AL.	5.225 ac 1	LAMAR	COUNT	TY LINE	RD	-	**** ******************************		Acc V				-	32,81
				Tax D		SPALDING COUNTY	G GM	ID 1	1066	Homest	ead	S0		Land \					7,88
						COUNTY								Total \					49,15
				Total .	Acres	5	.22 LL	0	8	No Cove	enant		0	DELIDE SELECTION OF THE PERSON	: 81.449		0015		89,84
				Zonin	g	ALTERNATION ALTERNATION OF	LD	0		Acc/Des		0 - 1.0	-	Debilast	: 55,450		2015 :		
				Unit			Retu	urn Valu		n		0 - 1.0	000000	2014.	. 55,450		2013 :	72,903	
Jilai	ged acreage per survey for 2017 to 5.22	25 ac khollis ; I	Insp on	3-20-14					s 4-24-1	5 HB.		mblage		Our	ner - 1.00		122/3	- 1.00	
Grar						LES INFO													
arai	IGi	rantor																	
DAD						Date	De	eed Boo	ok F	Plat Boo	k s	Salepric	е	CS	Mkt Valu	, I	2000		
DAR		ARLEY MARJ	ORIE n	ka MAR			3-21 37		tenerous to	Plat Boo	k S	Salepric		CS A1	Mkt Valu		Reason		
	LEY RICHARD DA	ARLEY MARJ	ORIE n	ka MAR	JORIE		3-21 37	725 133	tenerous to	Plat Boo	k S	Salepric		CS A1	Mkt Valu	0 0	Charles Andrews	1	
			ORIE n	ka MAR	JORIE L	2013-03 AND INFO	3-21 37 RMATIO	725 133 ON Depth	Dep	th Ur	k s		0	A1		0 (	Charles Andrews		
cs	LEY RICHARD DA	ARLEY MARJ	ORIE n		JORIE L	2013-03 AND INFO Depth Fr	3-21 37 RMATION rom ront	725 133 ON Depth Table	3	th Ur	nit Value	e Ac	0 dj Unit	A1			Charles Andrews		
cs	LEY RICHARD DA	ARLEY MARJ		Units	JORIE L	2013-03 AND INFO Depth Fr	3-21 37 RMATIO rom ront	ON  Depth Table	Dep	th Ur		e Ac	0	A1		0 (	Charles Andrews		
es N3	LEY RICHARD DA	Method  ACTE	AC	Units	JORIE L 5.22 DRY IMPR	2013-03 AND INFO Depth Fr 0 ROVEMEN	3-21 37 RMATIO rom ront 0	725 133 ON Depth Table	Dep Fact	oth Ur tor	nit Value	e Ac	0 dj Unit	A1	dj Va	0 (	GF		
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) 3 ) (9	Code / Description  809 Lamar Co Line Rd & S Walkers  DESCRIP	Method  ACTE	AQ DIM1 6	Units CCESSO DIM2 6	JORIE  5.22  DRY IMPR Units  36	2013-0: AND INFO Depth Fr 0 ROVEMEN Year G	3-21 37 RMATIO rom ront 0 ITS - 22 Grade	Depth Table	Dep Fact 2 Ovr D 0.00	oth Ur tor	nit Value	Ac	0 dj Unit 12,50	A1 A	dj Value	0 (	49,150		
CS \\3 \\3 \\8 \\9 \\6	Code / Description  809 Lamar Co Line Rd & S Walkers  DESCRIP  Accessory - No Value	Method  ACTE	A(0 DIM1 6 18	Units  CCESSO DIM2 6 20	5.22  DRY IMPR Units 360	2013-0: AND INFO Depth Fr Fr 0 ROVEMEN Year G 1900	3-21 37 RMATIO rom ront 0 ITS - 22 Grade [	725 133 ON Depth Table 27 0201: Depr 0.98	Dep Fact  2  Ovr D  0.00  0.00	PCOM 1.00	nit Value 12,50 Func	€ Ac	dj Unit 12,50 Neigh	A1  A1  O.00  IDnits	dj Value	alue	49,150		
CS A3 CS A9 A6 A6	Code / Description  809 Lamar Co Line Rd & S Walkers  DESCRIP  Accessory - No Value  Carport - Prefab	Method  ACTE	A(DIM1 6 18 10	Units  CCESSO  DIM2  6  20	5.22 DRY IMPI Units 360 200	2013-0: AND INFO Depth Fr 0 ROVEMEN Year G 1900 2014	3-21 37 RMATIC rom ront 0 ITS - 22 Grade [ 1.00 1.00	725 133 ON Depth Table 27 0201: Depr 0.98 0.98	Dep Fact  2  Ovr D  0.00  0.00  0.00	PCOM 1.00 1.00	12,50  Func 1.00 1.00 1.00	00.00 According 1.00	0 dj Unit 12,50 Neigh	0.00   A1   A   O.00   IDnits   O.00	dj Value	0 (alue	49,150		
DAR  CS  A3  CS  6  6  6  6	Code / Description  809 Lamar Co Line Rd & S Walkers  DESCRIP  Accessory - No Value  Carport - Prefab  Storage/Utility Bldg	Method  ACTE	A0 DIM1 6 18 10 8	Units  CCESSO  DIM2  6  20  20  10	5.22 DRY IMPF Units 360 200 80	2013-0: AND INFO Depth Fr Fr 0 ROVEMEN Year G 1900 2014 2014	3-21 37 RMATIO  rom  0  ITS - 22  Grade [  1.00  1.00  1.00	725 133 ON Depth Table 27 0201. Depr 0.98 0.98 0.98	Dep Fact  2  Ovr D  0.00  0.00  0.00  0.00	PCOM 1.00 1.00 1.00	12,50  Func 1.00 1.00	Econ 1.00	1j Unit 12,50 Neigh 1.00	A1	1.00 Value 58 2,10	O ( alue  Phot True	49,150		
CS9	Code / Description  809 Lamar Co Line Rd & S Walkers  DESCRIP  Accessory - No Value  Carport - Prefab  Storage/Utility Bldg  Storage/Utility Bldg	Method  ACTE	A(DIM1 6 18 10	Units  CCESSO  DIM2  6  20	5.22 DRY IMPR Units 360 200 80 192	2013-0: AND INFO Depth Fr 0 ROVEMEN Year G 1900 2014 2014 1900	3-21 37 RMATIC rom ront 0 ITS - 22 Grade [ 1.00 1.00	725 133 ON Depth Table 27 0201: Depr 0.98 0.98	Dep Fact  2  Ovr D  0.00  0.00  0.00	PCOM 1.00 1.00	12,50  Func 1.00 1.00 1.00	Econ 1.00 1.00 1.00	0 dj Unit 12,50 Neigh 1.00 1.00 1.00	A1   A    O.00   IDnits   O.00   O.00   O.00	1.00 Value 58 2,10 30	Phot True 9 True	49,150		

	RESIDENTIAL IMPROVEMEN	T - 227 02012	
Impr Key	23541	Tip Out/Addn	0 x 0 0
PIN	227 02012		Marine and the second s
Account #	2960	RCN	56,984
Serial #	UNKNOWN	Eff Year Built	00,004
Decal Year		Phy Depr	0.24
Decal Number		Ovr Phy Depr	0.00
Year Built	1994	Func Obsol	1.00
Size	24 x 52	Econ Obsol	1.00
MFG	PEACH STATE HMS	Value	12,157
Model	PEACH STATE	Value Type	NADA
Class	AV	Addon Value	20,654
Exterior Wall	14/1	FMV	32,811
Roofing	Asphalt Shingle	NADA Condition	A 32,811
Foundation	Piers		Α
Heat / Air	Central Heat/AC		
Fireplace			
Condition	Average		
Full Baths	2		
Half Baths	0		
Story Height	1		

	10		
		1222	
7 2 Evy		M/H	24
	39	52	
24	AD	8 18	
	31		

Mfg Housing Add-ons											
Туре	Size	Area	YEAR	DEPR	GRADE	VALUE					
Deck - Wood	8x14	112	1900	0.40	0.70	394					
Deck - Wood	5x8	40	1900	0.40	0.60	120					
Porch - Screened	12x12	144	1900	0.40	0.60	829					
Addition	33x24	792	2014	0.98	1.00	19,311					



227 02012		Spalding		inty B	6/5/2017 8:46:18 AM Acct # 17462 SCG\bbrowning			
Owner Information	General Prop	perty Informatio	n				Values	
DARLEY RICHARD & MARJORIE	SITUS	301 LAMAR	COUNT	Y LINE R	D		Imp Val	13,500
301 LAMAR COUNTY LINE RD	LEGAL	CO LINE RD	CONTROL NO BOARD CO.	Territor and the second second	Margari San yang salah Sanasa Andri di Kalayanin di Andri (Ali Andri		Acc Val	harmonic properties to the particular of the par
GRIFFIN, GA 30224	Tax District	SPALDING	GMD	1066	Homestead	S1	Land Val	1,20
		COUNTY					Total Value	55,450
	Total Acres	s 4.10	LL	08	No Covenan	t	2012 : 72,903	2011 : 72,265
	Zoning	ECT OF THE VALUE AND AND A CONTROL OF THE OWNER, AND ASSESSED.	LD 03	03	Acc/Des	2C000000	2010 : 72,265	2009 : 69,770
	Unit	The second plant of the second	Return \	Value	0			
Topography - 1.00 Wetlands - 1.00 Shape - 1.00	Eas	sements - 1.00	Ex	ternal - 1	.00	Assemblage - 1.00	Other - 1.00	273,274,809,810,812,82 1,P1227,P1228 - 1.00

						LAND IN	FORMAT	ION									
CS	Code / Description	Method		Units		Depth	From Front	Depth			nit Value	) <i>A</i>	Adj Unit	A	dj	Value	
A3	809 Lamar Co Line Rd & S Walkers	Acre	-	The second secon	4.10	C	) (	0			12,50	00.00	12,50	00.00	1.00		40,7
			A	CCESSO	DRY IM	PROVEN	MENTS - 2	227 020	12		Telesia.						NAME OF
cs	DESCRIP		DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	РСОМ	Func	Econ	Neigh	IDnite	Malua	le.	
<b>A9</b>	Accessory - No Value		6	6		36 1900	0.00		Part Line		1.00			IDnits	P. Berlinson		?
49	Accessory - No Value	The second line as we as a substitute to a procedure	8	12		96 1900					- M ET C Sale Long M Et Long S 1000 h	1.00		0.00		0 True	
49			-	-	-	NAME OF STREET	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00		0 True	
	Accessory - No Value	MINISTRUMENTS OF THE OWN SHAPE STREET, THE STREET, THE STREET, STREET, STREET, STREET, STREET, STREET, STREET,	6	6	de la constante de la constant	36 1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00		0 True	-
46	Storage/Utility Bldg		12	16	10	92 1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00				

F	RESIDENTIAL IMPROVEMENT	Г - 227 02012	
Impr Key	23541	Tip Out/Addn	0 × 0 0
PIN	227 02012		
Account #	2960	RCN	19,032
Serial #	UNKNOWN	Eff Year Built	
Decal Year		Phy Depr	0.37
Decal Number		Ovr Phy Depr	0.00
Year Built	1994	Func Obsol	1.00
Size	24 x 52	Econ Obsol	1.00
MFG	PEACH STATE HMS	Value	12,157
Model	PEACH STATE	Value Type	NADA
Class	AV	Addon Value	1,343
Exterior Wall	Wood	FMV	13,500
Roofing	Asphalt Shingle	NADA Condition	A
Foundation	Piers		
Heat / Air	Central Heat/AC		Commission of the market with product a three policy and the product and the p
Fireplace			
Condition	Average		and the second s
Full Baths	2		
Half Baths	0		
Story Height	1		

	12 12 SP 12	
	5212	
24	M/H	5 84D&w 5
	52 14 8 Dkw 8 14	

Mfg Housing Add-ons											
Туре	Size	Area	YEAR	DEPR	GRADE	VALUE					
Deck - Wood	8x14	112	1900	0.40	0.70	394					
Deck - Wood	5x8	40	1900	0.40	0.60	120					
Porch - Screened	12x12	144	1900	0.40	0.60	829					



						14 Spalding County Board of Assessors							6/5/2017 8:47:24 AM Acct # 17462 SCG\bbrowning						
Own	er Information			Gene	eral Property Information								Values						
	LEY RICHARD LAMAR COUNTY LINE RD			SITUS	SITUS 301 LAMAR COUNTY LINE RD							Imp Val				10.500			
	GRIFFIN, GA 30224		LEGA	GAL LAMAR COUNT LINE RD					Acc Val					13,500					
			Tax Di	istrict	SPALDI	NG G	MD .	1066	Homeste	ead	S0	The standard section of the second	Land V					1,200	
					COUNTY		00		Total V				40,750						
				Total A	Acres	Management	4.10 LL	(	08	No Cove		-			leaded and				55,450
				Zoning			4.10 LC			His modificación político			0		72,903			: 72,903	
				Unit		-	data:	eturn Valu	03	Acc/Des	5	000	0000	2011 :	72,265		2010	: 72,265	
		Shap				ements -			nal - 1.0		Asse	mblage ·	- 1.00	Othe	er - 1.00	0	1227	73 - 1.00	
I with Service	ule	antor RLEY MAR			S, JORIE	ALES INI Date 2013	FORMAT	TON Deed Boo	ok	Plat Boo		Salepric	е	CS A1	Mkt Va	alue	Reason GF		
DARL	ule	antor			S, JORIE	ALES INI	FORMAT	TON Deed Boo	ok				е	cs		alue	Reason		
cs	EY RICHARD DAI  Code / Description	antor RLEY MAR.			S <i>i</i> JORIE L	ALES INI Date 2013	FORMAT	TON Deed Boo	ok 3	Plat Boo		Salepric	е	cs	Mkt Va	alue	Reason		
DARL	EY RICHARD DAI	antor RLEY MAR.		ka MAR.	S <i>i</i> JORIE L	Date 2013	FORMAT  From Front	TON Deed Book 3725 13: FION Depth	ok 3	Plat Boo	ok S	Salepric	e C	CS O A1	Mkt Va	alue 0	Reason		
DARL	EY RICHARD DAI  Code / Description	antor RLEY MAR.	JORIE n	ka MAR. Units	JORIE L 4.10	Date 2013 AND INF	FORMAT  B-03-21  FORMAT  From Front	TON Deed Book 3725 133 FION Depth Table	ok 3	Plat Boo	ok S	Salepric	e 0 dj Unit	CS O A1	Mkt √a	alue 0	Reason		
DARL CS A3	EY RICHARD DAI  Code / Description	antor RLEY MAR.	JORIE n	Units	JORIE L 4.10	Date 2013 AND INF	FORMAT    I	TON Deed Boo 3725 13 FION Depth Table 0	ok 3  Dep Factor	Plat Boo	ok Sinit Value	Salepric  Ad	e 0 dj Unit 12,50	CS A1 A000.00	Mkt Va	0 Value	Reason GF 40,75		
DARL CS A3	EY RICHARD DA  Code / Description  809 Lamar Co Line Rd & S Walkers	antor RLEY MAR.	JORIE n	Units	JORIE L 4.10 DRY IMF	Date 2013 AND INF Depth 0 PROVEM	FORMAT  B-03-21  FORMAT  From Front	Deed Boo 3725 13. FION Depth Table 0	ok 3  De Fac	Plat Boo	Init Value	Salepric  Ado	e 0 dj Unit 12,50	CS A1 A0 00.00 IDnits	Mkt √a	Value	Reason GF 40,75		
DARL	EY RICHARD DAI  Code / Description  809 Lamar Co Line Rd & S Walkers  DESCRIP	antor RLEY MAR.	JORIE n	Units CCESSO DIM2	JORIE L 4.10 DRY IMF Units 3	Date 2013 AND INF Depth 0 PROVEM	FORMAT  G-03-21  FORMAT  From Front  ENTS -  Grade	Deed Boo 3725 13. FION Depth Table 0 Depr 0.20	ok   3   Dep   Fac	Plat Boo	Init Value	Salepric  Ac  00.00  Econ  1.00	e 0 dj Unit 12,50 Neigh 1.00	CS 0 A1 A0 00.00 IDnits 0.00	Mkt Va	Value Ph 0 Tru	Reason GF 40,75		
DARL CS A3 CS A9	EY RICHARD DA  Code / Description  809 Lamar Co Line Rd & S Walkers  DESCRIP  Accessory - No Value	antor RLEY MAR.	JORIE n  AG  DIM1  6	Units  CCESSO DIM2 6 12	JORIE  L  4.10  DRY IMP  Units  3	Date 2013 AND INF Depth 0 PROVEM Year 16 1900	FORMAT  FORMAT  From Front  ENTS -  Grade  0.00	Depth Table 0 227 020 0.20	ok   3   Dep   Factor   12   Ovr D   0.00	Plat Boo	Init Value 12,50 Func 1.00 1.00	Salepric  Ado	e 0 dj Unit 12,50 Neigh 1.00	CS A1 A0 00.00 IDnits	Mkt Va	Value	Reason GF 40,75 oto?		

F	RESIDENTIAL IMPROVEMENT	Г - 227 02012	
Impr Key	23541	Tip Out/Addn	0 x 0 0
PIN	227 02012		
Account #	2960	RCN	19,032
Serial #	UNKNOWN	Eff Year Built	
Decal Year		Phy Depr	0.29
Decal Number		Ovr Phy Depr	0.00
Year Built	1994	Func Obsol	1.00
Size	24 x 52	Econ Obsol	1.00
MFG	PEACH STATE HMS	Value	12,157
Model	PEACH STATE	Value Type	NADA
Class	AV	Addon Value	1,343
Exterior Wall	Wood	FMV	13,500
Roofing	Asphalt Shingle	NADA Condition	Α
Foundation	Piers		And the second of the second o
Heat / Air	Central Heat/AC		
Fireplace			
Condition	Average		
Full Baths	2		
Half Baths	0		
Story Height	1		

	12 12 SP 12	
	5212	
24	M/H	5 84D&w 5
	52 14 8 Dkw 8 14	

Mfg Housing Add-ons											
Туре	Size	Area	YEAR	DEPR	GRADE	VALUE					
Deck - Wood	8x14	112	1900	0.40	0.70	394					
Deck - Wood	5x8	40	1900	0.40	0.60	120					
Porch - Screened	12x12	144	1900	0.40	0.60	829					





Fiscal Impact / Funding Source

STAFF RECOMMENDATION

# SPALDING COUNTY BOARD OF TAX ASSESSORS Farrell, Sandrey & Bagland, Nicole - Parcel: 201B-01-091

Requesting Agency
Betty Browning
Requested Action
Consider the approval to add S1 Homestead Exemption for 2013-2016 due to an office error for the following parcel:  Farrell, Sandrey & Ragland, Nicole 324 Southgate Drive  Parcel: 201B-01-091
Requirement for Board Action
Is this Item Goal Related?
No
Summary and Background
Sandrey Farrell added Nicole Ragland to the deed in 2012. The S1 Homestead Exemption was removed in

error for 2013-2016. The S1 Homestead Exemption has been corrected for 2017.



# SPALDING COUNTY BOARD OF TAX ASSESSORS Norwood, Bobbie B - 2017 Conservation 225-01-003E

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval of the New 2017 Conservation Application for the following parcel:

Norwood, Bobbie

1571 Rehoboth Church Road

Parcel: 225-01-003E

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure Manual

Is this Item Goal Related?

No

#### **Summary and Background**

Property consists of 24.36 acres with a pond and a residential improvement. The application reads the bona fide agricultural use is raising, harvesting, or storing crops using 100% of the property. Ms. Norwood's nephew has Bermuda grass planted for recycling then he will get ready for the hay.

Fiscal Impact / Funding Source

### STAFF RECOMMENDATION

#### **ATTACHMENTS:**

	Description	Upload Date	Туре
D	Documents	6/9/2017	Cover Memo
D	Pictures	6/12/2017	Cover Memo

### 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

NORWOOD BOBBIE B Owner's mailing address City, State, Zip Number of acres included in this application. 1571 REHOBOTH CHURCH ROAD GRIFFIN, GA 30224 Agricultural Land: Timber Land: Property location (Street, Route, Hwy, etc.) City, State, Zip of Property: Covenant Acres 24.36 1571 REHOBOTH CHURCH RD GRIFFIN, GA 30224 **Total Acres** 24.36 District Land Lot Sublot & Block Recorded Deed Book/Page List types of storage and processing buildings: 03 106 3578 250 **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. Abie Norwood Signature of Taxpayer or Taxpayer's Authorized Representative Notary Public, Lamar County, Georgia Application Filed My Commission Expires Luly 10, 2017 Signature of Taxpayer or Taxpayer's Authorized Representative (Please have additional taxpayers sign on reverse side of application) 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 MAP & PARCEL NUMBER TAX DISTRICT TAXPAYER ACCOUNT NUMBER YEAR COVENANT: 225 01003E 03 16984 Begin: Jan 1, 2017 Ends: Dec 31, 2026 If transferred from Preferential If applicable, covenant is a renewal for tax year: If applicable, covenant is a continuation for tax Agricultural Assessment, provide date Begin: Jan 1, \_\_\_\_ Ends: Dec 31, \_\_ vear: of transfer: 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 If continuing a covenant where part of the property has the 9th year of a covenant period so that the contract is continued without a lapse been transferred, list Original Covenant Map and for an additional 10 years. Parcel Number: Approved: \_\_\_\_ Date: \_ Board of Tax Assessors 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 Date: \_\_

pursuant to O.C.G.A. Section 48-5-306.

	CURRI	ENT USE ASSESSMENT (	QUESTIONNAIR	RE - PT283A	225 01003E					
	ALL APPLICANTS, other than single titl described in this application, the percent information applicable to this application	tage interest of each, the relationshi								
	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 this application only	property under other acres in other c	Counties where you own interest in property under other covenants and total acres in other conservation use covenants  Covenants  Each owner's perce interest owned and nur of acres owned by early under other covenary.					
	Name / Relat	tionship		County	Total Acres	% Interest / No of Acres				
	Bobbie Norus	m	10000							
5	3									
	Check Appropriate Ownership Type:									
	One or more natural or natural									
		es or heirs are one or more natural o	or naturalized citizens							
		ries are one or more natural or natur								
1	family limited liability company past or future bona fide conse	g., a family corporation, family partn r. Percent (%) of gross income from ervation uses, within this state within hat in the case of a newly formed fa estimate records.)	bona fide conservati	on uses(incl	uding earnings on inv n which eligibility is so	restments directly related to bught (include supporting tax				
		zation designated as a 501(c)(3) org	ganization under the I	nternal Revenue Cod	e. (Provide copy of IF	RS determination				
	[ ] Bona fide club organized for pleasure, recreation, and other nonprofitable 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 a		relate to the proper	ty described in this	application.	,				
J	[ ] Wildlife habitat of not less that production shall be considered	ng livestock or poultry % or animals (including the production n ten (10) acres of wildlife habitat (ed d a type of agriculture); % (se	either in its natural sta	te or under managen	nent; no form of comnocumentation in acco	nercial fishing or fish rdance with O.C.G.A.				
		rticulture, floriculture, forestry, dairy,	, livestock, poultry, ar	nd apiarian products	/ <sub>6</sub>					
	[] Other									
	the property is being	any portion thereof, currently being ng used by the lessee, as well as the	e percentage of the p	roperty leased.)						
	Yes [ ] No Are there other rea	al property improvements located on ation? If yes, briefly list and describe	e these real property	improvements.	rocessing buildings ii	sted on the				
7	[ ] Yes [ ] No Are there any restr	rictive covenants currently affecting	the property describe	ed in this application?	If yes, please explain	L.				
	[ ] Yes [ ] Are there any deed	d restrictions on this property? If yes	s, please list the restr	ictions.						
	[V]Yes [] No Does the current z	zoning on this property allow agricult	tural use? If no, pleas	e explain.						
	[] Yes [] No Is there any type b	business operated on this property?	If yes please indicate	business name & ty	pe of business.					
	If this application is for property that is less Although not required, the applicant(s) for a determination. This information may include: (1) Plans or programs for the production of a substantiate a bona fide conservation use, su entity return (e.g., Federal Form 1065, 1120, The Board of Tax Assessors can only deny not in compliance with O.C.G.A. § 48-5-7.4.	a property having more than 10 acres m gricultural and timber products, (2) Evic uch as receipts for feed, equipment, etc etc.)	ay wish to provide addidence of participation in c. (4) Income tax records	tional information to ass a government subsidy s, such as copies of a p	sist the board of assess program for crops or tin reviously filed Federal S	ors in making their nber. (3) Receipts that Schedule F or the appropriate				
	APPLICATION FOR REL	EASE OF CURRENT USE	ASSESSMENT	OF BONA FID	E AGRICULTUR	RAL PROPERTY				
	I, the owner of the above described property, use assessment with the county board of tax property records of the clerk's office.  Sworn to and subscribed before me	assessors. Pursuant to O.C.G.A. § 48-	5-7.4(w), no fee is requ	ired for the clerk of sup						
	This day of, Tax	xpayer's Authorized Signature	Approved by: Board of T	ax Assessors						
	Notary Public	Date Filed	Date App	roved						

Notary Public

### **Covenant Application Questionnaire**

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.

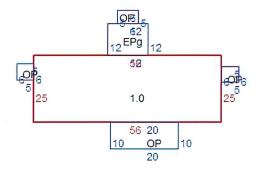
1 11-	a a farmal 41 1			Yes	No
1. Ha	s a formal timber management p	plan been implemented on this pa	rcel?		1
	s any timber been planted since es, how many acres?				/
3 Hay	ves, how many acres? s any timber been harvested on t	1: 00000			
J. IIa	s any innuer been harvested on t	mis parcel since 2006?		-	V
4 D:	res, how many acres?	s on this property last year?			
4. Did	these daily or annual leases?	s on this property last year?			V
5 Do	Voll conduct hunts for hire on the	is property? (Provide guides, do			
6. Dos	es this property produce any income	ome that is not agriculturally rela	gs, equip Etc.)		
(Inc	come that is not directly related t	to the raising, production or stora	tea?		
(a)	Are there any rental homes on t	his parcel?	ge of agricultural	produc	ts)
(b)	Are there any telecommunication	ons towers on this property?			V
(c)	Are there any billboards on this	property?			V.
(q)	Other	property:			V
7. How	many of the following are curr	ently in place on this page 19			2
1101	many of the following are our	entry in place on this parcel?			
	Barns	Grain Bins	Farrowing Pens		
	Storehouses	Hog Slabs	Canopies		
	Dryer Sheds	Equip. Bldgs.	Feed Houses		
	Feed Tanks	Fert. Warehouses	Milk Houses		
	Farm Shops	Farm Office	Poultry Houses_		
	Scale Houses	Farms Sheds	Silos_		
	Irrigation Wells	Pivots	Tobacco Barns		
	Other (specify)				
		101			
due !	Vlorwood	618117			
е		Date			

Thank you for your cooperation in completing this form.

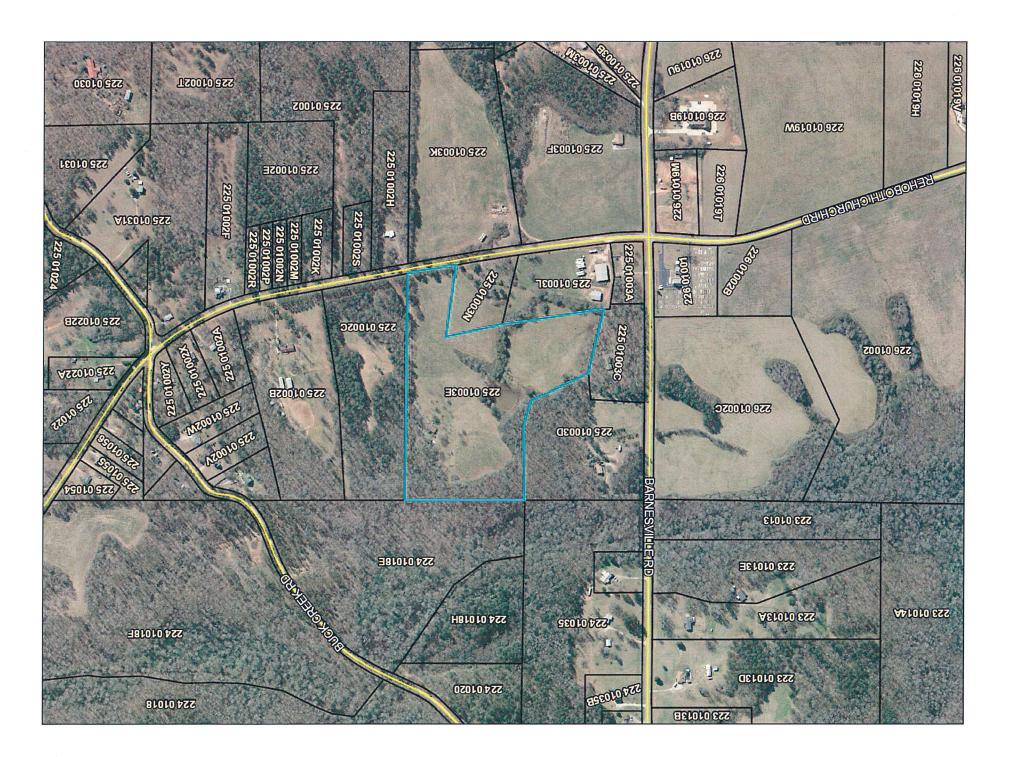
225	01003E		2017	Spalding	Cou	nty E	Board	of Ass	essors	Acct	2017 1 <sup>-</sup> : # 169 3\bbrow	84	1 AM	
Owner	Information		General Prop	erty Informatio	n					Value	s			
	OOD BOBBIE B		SITUS	1571 REHO	вотн сн	HURCH	RD			Imp V	al			58,977
- 1 The state of t	REHOBOTH CHURCH ROAD IN, GA 30224		LEGAL	REHOBOTH	CHURCH	IRD				Acc V	'al		Martinos e en e	money was transport of the first time and the publisher.
	, , , , , , , , , , , , , , , , , , , ,		Tax District	SPALDING	GMD	1066	Home	estead	LM8	Land	Val			147,470
				COUNTY						Total	Value			206,447
			Total Acres	24.36	LL	106	No Co	ovenant	0	0 2016 : 206,447			2015 : 206,447	
		Zoning	AR1	LD	03	Acc/D	Acc/Des 2C000000		2014 : 138,474		2013 : 14	1,154		
			Unit		Return V	/alue	0							
Topogr	aphy95 Wetlands - 1.0	00 Shape - 1.00	) Eas	sements - 1.00	Ext	ternal -	1.00	Assem	blage - 1.00	Ot	her - 1.00	)	12822 -	1.00
combin RENEV	ed 225-1-3J WITH 3E FOR 2015 VAL; 2010 - CHANGED H/S FRO	BB; 5/5/15: BOA DENI DM L6 TO LM8 PER TO	ED 2015 CUVA. O FOR 2010. 05	BB; 2005 CUV .28.2010 L.L.	A EXPIRE	S 12/3	1/14. BB;	100% CUV =	= \$68,278; SEE	PLAT	BOOKS:	14/44,	17/367; 2005: (	CUV
			9	SALES INFORM	ATION					4.5		GENERAL STATE		
Grante	e	Grantor		Date	Deed	Book	Plat B	ook Sa	aleprice	cs	Mkt Va	alue	Reason	
NORW	OOD BOBBIE B	NORWOOD ROBERT	C ESTATE	2011-11-0	9 3578	252	17 3	367		0 V1		(	0 DA	
NORW	OOD BOBBIE B	NORWOOD ROBERT	C ESTATE	2011-11-0	9 3578	250	14 4	44		0 V1		(	DA DA	
				LAND INFOR	MATION									
cs	Code / Description	Method	Units	Depth From	Anna Carlotte Laboratory		Depth Factor	Unit Value	Adj Unit	1	Adj	Value		
A4	824 Rehobeth Ch Rd (E&W of	Acre	24.36	0	0			16,500	0.00 16,5	00.00	1.00		155,232	

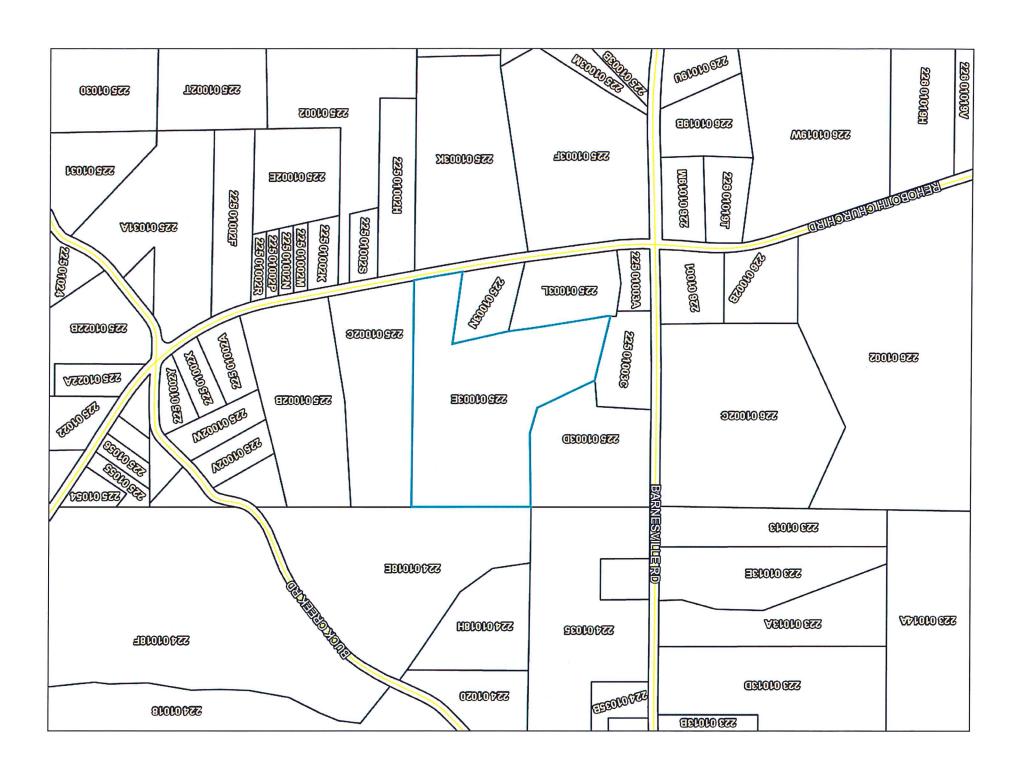
Impr Key	11486	Basement / Attic	Squarefoot
Class / Strat	A1	Bsmt / Finish	0 / 0.00
Occupancy / Style	One Family	Attic / Finish	0 / 0.00
Rooms	0	Basement Quality	
Bedrooms	0	Attic Quality	
Heated Area	1,400	Grade	0.90
Story Height	1 Story	Year Built	1983
Foundation	Masonry	Eff Year Built	1985
Exterior Wall	Vinyl Siding	Condition	Average
Roofing	Shingles - Asphalt	RCN	111,698
Roof Shape	Gable	Phy Depr	0.66
Floor Construction	Wood Joist	Phy OVR	0.00
Floor Finish	Carpet	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	3	FMV	58,977
Full Baths	2	MAV	0
Half Baths	0	OVR FMV	58,977

	Sketch Legend	Other Features			
Code	Туре	Area	CODE TYPE	AREA	
1.0	1.0 Story	1400	Pre-fab 1 sty 1 Box	1	
OP	Porch - Open	30			
EPg	Porch - Encl w/Glass	144			
OP	Porch - Open	30			
OP	Porch - Open	30			
OP	Porch - Open	200			









# Spalding County Tax Assessors Office

Phone No. 770 - 221 - 8319

### Conservation Use Covenant Receipt

I have received a copy of the rules and regulations (Official code of Georgia 48-5-7.4) concerning the Conservation Use Covenant Program prior to my renewal, continuation or new Conservation Use Covenant application filing.

Bolebie Norwoo Signature	d	6/8/17
Signature		Date
Print Name		
Signature		Date
Print Name		
Signature		Date
Print Name		
	_	
Signature		Date
Print Name		









# SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 213-03-006

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval of the 2017 continuation of the 2009 Conservation Covenant for the following property:

Trowbridge, Frank R. Jr. Etal 365 N. Walkers Mill Road

Parcel: 213-03-006

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure Manual.

Is this Item Goal Related?

No

#### Summary and Background

Mr. Trowbridge is deceased and the Etal are submitting a new application to continue the 2009 covenant which will expire December 31, 2018.

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

**ATTACHMENTS:** 

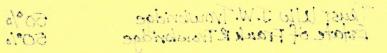
D

Description Upload Date Type

Documents 6/7/2017 Cover Memo

### SPALDING COUNTY BOARD OF TAX ASSESSORS Tel. 770-467-4240 • Fax 770-467-4227 119 East Sciemon Street Griffir 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

TROWBRIDGE FRANK R JR ETAL

pursuant to O.C.G.A. Section 48-5-306.

Owner's mailing address		City, State, Zip	Number of acres included in this application.
C/O FRANK TROWBRIDGE, III 3568 CRAB ORCHARD DR		BEAVERBROOK, OH 45430	Agricultural Land:
TRANSPORTER		and the second of the second o	Imber Land.
Property location (Street, Route, Hwy, etc.)	The district season of the contract	City, State, Zip of Property:	Covenant Acres 57.35
365N WALKERS MILL RD		GRIFFIN, GA 30223	Total Acres 57.35
District Land Lot Sublot & Block	Recorded Deed Book/Page	List types of storage and processing buildings	
02 014	3739 119	a. A tops '- A g - C 350 C + 500	
		RIZED SIGNATURE  mation contained above, as well as the information contained above.	muniting,
sign this application on behalf of the owner(s the back of this application form. I am also at Signatu to the third application form. I am also at Signatu to the third application of Taxpayer or Taxpayer and Authorize (Please have additional taxpayers signing) re-	application and that I have showere that certain penalty provisions are to a law in 9 25 th 9 F. C. To get Representative the solution of the	e applicable if this covenant is breached.	
	FOR TAX A	ASSESSORS USE ONLY	
MAP & PARCEL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:
213 03006	03	14985	Begin: Jan 1, 2009 Ends: Dec 31, 2018
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is a renewa Begin: Jan 1, Ends: Dec	al for tax year: 31,	If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2009 Ends: Dec 31, 2018
- Tanser.	Pursuant to O.C.G.A. § 48-5-7.4(d) a the 9th year of a covenant period so t for an additional 10 years.	taxpayer may enter into a renewal contract in that the contract is continued without a lapse	If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:
Approved: Date:           Denied: Date: If den	Board of Tax	Assessors rs shall issue a notice to the taxpayer in the sar	Date me manner as all other notices are issued

		CLIDE	TAIT LIGHT ASSESSMENT						
011	CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A 213 03006  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 (CUI).								
info	rmation applicable to the	his application		ndividual's name that hip of each (if the app	owns a beneficial inte licant is a family farm	erest in the property n entity), and all other			
d	Each Person's Name he beneficial interest in the escribed in this applicandes not contain suff list all owners, please a syiding all information reeach individua	e property tion. (If this icient lines to attach list equested for	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	property under other acres in other	you own interest in er covenants and total conservation use enants	Each owner's percent interest owned and number of acres owned by each under other covenants		
		Name / Relati	ionship		County	Total Acres	% Interest / No of Acres		
	TRUST W	W J.W.	Tyowbridge	50%		. 5141715155	70 Interest / No of Acres		
	Estate of	Frank	RTrowbridge	50%					
			J	00.1					
Che	ck Appropriate Owne	rehin Type:							
	[ ] One or more natu		zod citizana						
			s or heirs are one or more natural						
	A trust of which t	he heneficiarie	es are one or more natural or natur	or naturalized citizens					
	[ ] A family owned fa	arm entity (e a	a family corneration family parts	orabin familia					
	past or future bor	na fide conserved, however, the	vation uses, within this state within	the year immediately	on uses(incl	uding earnings on inv	estments directly related to		
		ation organiza	ation designated as a 501(c)(3) org	ganization under the Ir	nternal Revenue Code	e. (Provide copy of IR	S determination		
	[ ] Bona fide club ord	anized for ple	asure, recreation, and other nonproceed (charter with application.)						
Chec			d the percentage use, as they i						
	Raising, harvestin	g, or storing c	rops % 100	oldic to the property	y described in this a	application.			
	[] Feeding, breeding	, or managing	livestock or poultry %						
			animals (including the production	of fish or wildlife) %					
a legal	[ ] Wildlife habitat of	not less than t	en (10) acres of wildlife habitat (ei type of agriculture); % (see	ither in its natural state		ent; no form of comme cumentation in accord	ercial fishing or fish dance with O.C.G.A.		
	[ ] Production of aqua	aculture, hortic	culture, floriculture, forestry, dairy,	livestock, poultry, and	apiarian products %				
[V] Ye		property or an	y portion thereof, currently being l	eased? (If you list the	manne of the				
[MYe		party is somig	used by the lessee, as well as the property improvements located on on? If yes, briefly list and describe	percentage of the pro	operty leased.)	Acres 14			
	THE RESERVE OF THE PARTY OF THE		if you, briefly hat and describe	these real property in	iprovements. UL SI	mall -larm L	Jalebe.		
[ ] Ye	No Are the	ere any restrict	ive covenants currently affecting t	he property described	in this application? I	f yes, please explain.	meplace)		
[] Yes		ere any deed re	estrictions on this property? If yes,	please list the restric	tions.				
[v] Yes		ne current zoni	ing on this property allow agricultu	ıral use? If no, please	explain.				
[]Yes		any type busi	ness operated on this property? If	yes please indicate b	usiness name & type	of business.			
determi (1) Plar substar	nation. This information r	may include: duction of agric	n 10 acres in size, a taxpayer must supporty having more than 10 acres may nultural and timber products, (2) Evide as receipts for feed, equipment, etc.	y wish to provide addition	nal information to assis	t the board of assessors	s in making their		
The B	pard of Tax Assessors ca compliance with O.C.G.A.	n only deny an a § 48-5-7.4.	application if the use of the property of	loes not meet the definit	ion of bona fide agricul	tural property or if the ov	wnership of the property is		
	APPLICATION F	OR RELEA	ASE OF CURRENT USE	ASSESSMENT (	OF BONA FIDE	AGRICULTURA	L PROPERTY		
the ownsers roperty worn to	rner of the above describe essment with the county larecords of the clerk's off and subscribed before r	ed property, hav board of tax ass ce. ne	ing satisfied all applicable taxes and essors. Pursuant to O.C.G.A. § 48-5-	penalties associated wit 7.4(w), no fee is require	h the covenant above, o d for the clerk of superi				
nis	_ day of,,	Taxpay	er's Authorized Signature Ap	proved by: Board of Tax	Assessors				
lotary F	ublic		Date Filed	Date Approv	ed		1 1 1 1 1 1 1		

# 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 or ganization 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 TROWBRIDGE FRANK R JR ETAL Number of acres included in this application. City, State, Zip Owner's mailing address Agricultural Land: BEAVERBROOK, OH 45430 C/O FRANK TROWBRIDGE, III 3568 CRAB ORCHARD DR Timber Land: Covenant Acres 57.35 City, State, Zip of Property: Property location (Street, Route, Hwy, etc.) 57.35 Total Acres GRIFFIN, GA 30223 365N WALKERS MILL RD List types of storage and processing buildings: Recorded Deed Book/Page District Sublot & Block Land Lot 3739 119 02 **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 ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to this property on the best of the individuals having an ownership right to the property of the individuals having an ownership right to the property of the individuals having an ownership right to the property of the individuals having an ownership right to the individuals having an ownership right to the property of the individuals having an ownership right to the property of the individuals having an ownership right to the property of the individuals having an ownership right to the property of the individuals having an ownership right to the individuals having an ownership right to the individuals having an ownership rindividuals having the property of the individuals having the indi the back of this application form. Jam also aware that certain penalty provisions are applicable if this covenant is breached. Date Application Filed ignature of Taxpayer or Taxpayer's Authorized Rep Sworn to and subscribed before me this 2) no Signature of Taxpayer or Taxpayer's Authorized Representative (Please have additional taxpayers sign on reverse side of application) 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. FOR TAX ASSESSORS USE ONLY YEAR COVENANT: TAXPAYER ACCOUNT NUMBER TAX DISTRICT MAP & PARCEL NUMBER Begin: Jan 1, 2009 Ends: Dec 31, 2018 03 213 03006 If applicable, covenant is a continuation for tax If applicable, covenant is a renewal for tax year: If transferred from Preferential year: Agricultural Assessment, provide date Begin: Jan 1, \_\_\_\_ Ends: Dec 31, \_ Begin: Jan 1, 2009 Ends: Dec 31, 2018 of transfer: If continuing a covenant where part of the property has 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 been transferred, list Original Covenant Map and Parcel Number: for an additional 10 years. Approved: Date: Board of Tax Assessors 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 Date:

pursuant to O.C.G.A. Section 48-5-306.

Date:

pursuant to O.C.G.A. Section 48-5-306.

### 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 TROWBRIDGE FRANK R JR ETAL Number of acres included in this application. City, State, Zip Owner's mailing address Agricultural Land: BEAVERBROOK, OH 45430 C/O FRANK TROWBRIDGE, III 3568 CRAB ORCHARD DR Timber Land: Covenant Acres 57.35 City, State, Zip of Property: Property location (Street, Route, Hwy, etc.) Total Acres 57.35 GRIFFIN, GA 30223 365N WALKERS MILL RD List types of storage and processing buildings: Sublot & Block Recorded Deed Book/Page District Land Lot 3739 119 02 014 **AUTHORIZED SIGNATURE** I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information moving 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. 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 ownership repartition of the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

Notary Public. State of Ohio Notary Public, State of Ohio My Commission Expires 09-01-2018 Signature of Taxpayer or Taxpayer's Authorized Representative Signature of Taxpayer or Taxpayer's Authorized Representative Notary Public (Please have additional taxpayers sign on reverse side of application) 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 TAXPAYER ACCOUNT NUMBER YEAR COVENANT: TAX DISTRICT MAP & PARCEL NUMBER Begin: Jan 1, 2009 Ends: Dec 31, 2018 14985 03 213 03006 If applicable, covenant is a continuation for tax If transferred from Preferential If applicable, covenant is a renewal for tax year: Begin: Jan 1, \_\_\_\_\_ Ends: Dec 31, \_ year: Agricultural Assessment, provide date Begin: Jan 1, 2009 Ends: Dec 31, 2018 of transfer: Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in If continuing a covenant where part of the property has the 9th year of a covenant period so that the contract is continued without a lapse been transferred, list Original Covenant Map and Parcel Number: for an additional 10 years. Approved: \_ Date: Board of Tax Assessors

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

# IN THE PROBATE COURT COUNTY OF BIBB STATE OF GEORGIA

IN RE: ES'	TATE OF	)	
	TROWBRIDGE, JR.,	)	DOCKET NO. <u>16PV42179</u>
DECEASEI	)	)	•
	LETTERS OF ADMINISTRATION  [Bond Waived and/or Certain Powers]		
2007 and Co at the time of County at the Will and was allowed to q	regular term of the Probate Court, the I dicil(s) dated <u>N/A</u> of the above-named of his or her death or was domiciled a time of his or her death, was legally as admitted to record by order, and it ualify as Administrator(s) with Will Annexed be issued to said	Deced in ano proven was fu Annexe	ent, who was domiciled in this County ther state but owned property in this in Solemn Form to be the Decedent's orther ordered that <u>Sue O. Ballard</u> be d, and that upon doing so, Letters of
all necessary exercise all the	REFORE, the Administrator(s), having prerequisites of the law, is/are legal the powers of Executor(s) under the William according to the Decedent's William 1.	ly auth /ill of s	orized to discharge all the duties and aid Decedent and of Administrator(s)
(Initial all the	at apply)	· :	
SSH (a) SSH (b) SSH (c)	in O.C.G.A. § 53-12-261. REPORTS WAIVED: Grants to the	Admir ry, and out the ment of	receipts and disbursements.
Given	under my hand and official seal, the	day	of SEP 2 2 2016 , 20 .
	Sara	All ah S. Ha	Probate Judge
	ing must be signed if the judge on the original of this document:		
Issued by:	(Seal)		CERTIFIED COPY OF LETTERS  This will certify that this is a true and correct copy of the Letters originally issued by and on file in the Probate Court of Bibb County, Georgia and will further certify that same remain, on
Clerk/Deputy	Clerk of the Probate Court		this date, of full force and effect. In witness whereof, I have hereunto set my official signature and the SEAL of this Court, this day of

Eff July 2016

GPCSF 7

From: Rebecca Koesters edwardsmom@ameritech.net Subject: Fw: Frank Throwbridge Estate land in Spalding Co

Date: May 19, 2017 at 12:59 AM

To: Sue Ballard soballard@cox.net



#### Sue,

Below is the email from Bobby Ogletree in which he explains the crops cultivated -Rebecca

----- Forwarded Message ----From: Bobby Ogletree <reogletree@bellsouth.net>
To: Rebecca Koesters <edwardsmom@ameritech.net>
Sent: Sunday, April 16, 2017 9:18 PM
Subject: Re: Frank Throwbridge Estate land in Spalding Co

Ms. Koesters,

I would like to tell you about our farming.

We no-till all our crops, except for occasional very light tillage to manage excess residue from previous crops.

Currently we farm a rotation of brown top millet in summer followed by crimson clover in fall and winter. After we harvest clover seed (sometimes we use the clover for a cover crop), we then plant soybeans in May or June for harvest in Oct, Nov. Soybeans are usually followed by winter wheat (harvested in June), and the cycle starts over with Browntop Millet for seed production.

My son Brian and I farm together. There are not too many farmers left in this area, but we plan to continue farming as long as possible.

We have had a verbal agreement on the lease in the past and we can continue with this or have a written lease if you prefer.

A lease time of Dec 1 to Nov 30 works good for us and we try to have the rent payment made by Thanksgiving. We have been paying \$750.00 total, annually for the lease on open farmable land.

We have to make preparations for the winter crops early in the fall, therefore should you want to terminate the lease for the next year, we would appreciate a 2 or 3 month advance warning.

We can give you a letter or whatever you need for the conservation use program.

Thank you for your time.

I look forward to working with you in the future.

**Bobby Ogletree** 

Sent from my iPhone

> On Apr 10, 2017, at 2:12 PM, Rebecca Koesters < edwardsmom@ameritech.net >

# Covenant Application Questionnaire

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.

<ol> <li>Has a formal timber management plan been implemented on this parcel?</li> <li>Has any timber been planted since 2006?</li> <li>If yes, how many acres?</li> </ol>	Yes	No
3. Has any timber been harvested on this parcel since 2006? If yes, how many acres?		V
4. Did you lease out the hunting rights on this property last year?		
And these daily of annual leasesy		<u>~</u> .
<ul><li>5. Do you conduct hunts for hire on this property? (Provide guides, dogs, equip Et</li><li>6. Does this property produce any income that is not agriculturally related? (Income that is not directly related to the raising, production or storage of agriculturally related to the raising, production or storage of agriculturally are there any rental homes on this parcel?</li></ul>		<u>/</u>
(b) Are there any telecommunications towers on this prepart of		7
(d) Other		V
7. How many of the following are currently in place on this parcel?		<b>(7)</b>
Barns Grain Bins Farrowing  Storehouses Hog Slabs Canopies  Dryer Sheds Equip. Bldgs. Feed House  Feed Tanks Fert. Warehouses Milk House  Farm Shops Farm Office Poultry House  Scale Houses Farms Sheds Silos  Irrigation Wells Pivots Tobacco Bar  Other (specify)	eses	
state of French R. Trombnidge JK : Den O. Ballant 5/29/2017 re as administration Date		-

2017 Spalaring Sounty Board of Assessors					6/6/2017 11:17:26 AM Acct # 14985 SCG\bbrowning										
Own	er Information			G	General Prop	perty Informa	tion				Value	es			
	WBRIDGE FRANK R			S	ITUS	365 N WA	LKERS MIL	L RD			Imp \	/al			52,113
	FRANK TROWBRIDG CRAB ORCHARD DF			L	EGAL	N WALKER	RS MILL RE	PB 12/1	98		Acc \	/al			1,025
	VERBROOK, OH 4543			T	ax District	SPALDING	GMD	0490	Homestead	S0	Land	Val			180,617
DLA	VENDROOK, OH 4340	50				COUNTY					Total	Value			233,755
				T	otal Acres	57.	.35 LL	014	No Covenant		2016	: 211,792	20	15 : 211,792	200
				z	oning	A CONTROL OF THE PARTY OF THE P	LD	02	Acc/Des	5C868052	2014	: 211,792	20	13 : 214,774	
				U	nit		Return	Value	0				•		
Торо	graphy - 1.00 W	etlands - 1.0	00	Shape - 1.00	Ea	sements95	5 E	kternal - 1	1.00 As	semblage - 1.00	Uı	npaved Road -	.95 1	0001 - 1.00	
4/25/	2017: INTENT TO BR	EACH LETTE	ER MAILE	ED. BB ; 4/21/2017	ADDRESS	CHANGE PE	R OWNER	REBECO	CA KOESTERS-	RDP; 9/26/16 ADD	RESS	CHANGE PER	TCO-RE	)P	
						SALES INFO	RMATION								
Gran	tee		Grantor			Date	Deed	Book	Plat Book	Saleprice	cs	Mkt Value	Reas	son	
KOE	STERS REBECCA AN	IN, FRANK	TROWE	RIDGE JOSEPHII	NE W	2013-0	5-03 3739	119	•		0 V1		0 DA		
TRO	WBRIDGE FRANK R &	<u>k</u>	FUTRAL	_ W J		1978-0	6-23 534	20	12 198	30,00	0 V1		0 UK		
FUTF	RAL W J		FUTRAL	JP&WJ		1975-0	3-17 406	247			0 V1		0 LA		
	and the second second		LAND	INFORMATION											
cs	Land Use	Productivit	ty	ACRES	Unit Valu	ıe Uı	nAdj Value								
A5	Open Land		4	20.0	)2	4,548	,	91,051							
A5	Open Land		5	0.1	19	4,548		864							
A5	Open Land		6	1.5	52	4,548		6,913							
A5	Woodland		2	1.3	37	3,698	and the second second second by the bound	5,066							
A5	Woodland		3	13.5	52	3,698	4	19,997							
A5	Woodland	a estador com a mano a francis e cama publica.	4	1.6	69	3,698		6,250							
A5	Woodland	The second secon	5	9.3	32	3,698		34,465							
A5	Woodland		7	9.7	'2	3,698		35,945							
		-		ACC	ESSORY IN	/PROVEMEN	NTS - 213	03006							
cs	DESCRIP				IM2 Units		Grade De	NAME OF TAXABLE PARTY.	D PCOM Fund	Econ Neigh	IDnits	s Value	Photo?		
A1	Garage - Detached			19		494 1960		CHARL PROPER	10 1.00 1.					3	

Impr Key	10434	Basement / Attic	Squarefoot
Class / Strat	A1	Bsmt / Finish	0 / 0.00
Occupancy / Style	One Family	Attic / Finish	384 / 1.00
Rooms	5	Basement Quality	
Bedrooms	2	Attic Quality	Average
Heated Area	1,540	Grade	0.90
Story Height	1 Story	Year Built	1900
Foundation	Masonry	Eff Year Built	1985
Exterior Wall	Vinyl Siding	Condition	Average
Roofing	Shingles - Asphalt	RCN	98,699
Roof Shape	Gable	Phy Depr	0.66
Floor Construction	Wood Joist	Phy OVR	0.00
Floor Finish	Pine	Func Obsol	1.00
Interior Wall	Pine	Econ Obsol	1.00
Interior Ceiling	Pine	% Complete	1.00
Heat	No Heat	Neigh Adj	0.80
Plumbing:Std Comp	1	CD	1.00
Plumbing: Extra Fix	0	FMV	52,113
Full Baths	1	MAV	0
Half Baths	0	OVR FMV	0

_	6 OP <sup>20</sup>	6_	,		
	20		<u>L</u>	14	1
30	1	1.0			14
			12	14	
Ł	62 6 PA <sup>†</sup>		1		

	Sketch Legend	Other Features				
Code	Туре	Area	CODE TYPE	AREA		
1.0	1.0 Story	1156	Const 1 sty 1 Box	1		
OP	Porch - Open	120				
PAT	Patio	36				





# SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 240-01-007

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval of the 2017 Continuation of the 2012 Conservation application for the following property:

Ellington, David Bart & Mander, Kimberly Jean

582 Hillview Road Parcel: 240-01-007

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure

Is this Item Goal Related?

No

#### Summary and Background

The property was transferred after the original owner's death. The original conservation application was approved in 2012 and will expire December 31, 2021. The new owners have filed a 2017 Continuation application.

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

**ATTACHMENTS:** 

Description Upload Date Type

Documents 6/7/2017 Cover Memo



SPALDING COUNTY BOARD OF ASSESSORS

PT283A Rev. 3/15

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

question	nnaire on the	back of this applic	ation for consideration of currior Court for recording such a	ent use assessment on the property describ	ed herein. Along with this application, I am
must be l	isted on the ba	ual(s), family owned t ack of this application ard of Tax Assessors	arm entity, trust, estate, non-profit For special rules concerning Fan	conservation organization or club) – The name of nily Farm Entities and the maximum amount of pro	each individual and the percentage interest of each perty that may be entered into a covenant, please
Dav	rid Bart Ellir	ngton & Kimberly	Jean Mander		
Owner's	mailing addres	SS		City, State, Zip	Number of acres included in this application.
PO	PO Box 7, 321 Stock Farm Rd			Shady Dale, GA 31085	Agricultural Land: 37, 425 Timber Land: 37, 425
Property	location (Stree	et, Route, Hwy, etc.)		City, State, Zip of Property:	Covenant Acres 74, 85
District 03	Land Lot	Sublot & Block	Recorded Deed Book/Page	List types of storage and processing building	s:
			AUT	HORIZED SIGNATURE	
Signature (Please I	e of Taxpayer have additiona	or Taxpayer's Authori I taxpayers sign on re	zed Representative verse side of application)	Date Application File  Sworm to and subscribed before me this // da  Date Application File  Date Application File	ny of MM 2 8 2018
			FOR TAX	X ASSESSORS USE ONLY	mannus.
M	AP & PARCE	EL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:
THE STATE OF THE S	240	01007	03	19977	Begin: Jan 1, Ends: Dec 31,
If transfe Agricult	erred from P ural Assessn fer:	referential nent, provide date	If applicable, covenant is a re Begin: Jan 1, Ends:	newal for tax year: Dec 31,	If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2012 Ends: Dec 31, 202
emanner to the			Pursuant to O.C.G.A. § 48-5-7.4( the 9th year of a covenant period for an additional 10 years.	d) a taxpayer may enter into a renewal contract in so that the contract is continued without a lapse	If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:
Approved	d: Date			Tax Assessors	Date
Denied:	Date:	If den	ied, the County Board of Tax Asse o O.C.G.A. Section 48-5-306.	essors shall issue a notice to the taxpayer in the sa	ame manner as all other notices are issued

	CURRENT USE ASSESSI	MENT QUESTIO	NNAIRE – PT28	83A			
ALL APPLICANTS, other than single ti described in this application, the perce information applicable to this application	ntage interest of each, the relatio	individual's name th	at owns a beneficial applicant is a family	interest in the prope farm entity), and all	erty other		
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.)	application is for a family farm entity)  application. (If this property entity)  application is for a family farm entity)  by this application only  covenants  covenants						
Name / Rela	tionship		County	Total Acres	% Interest / No of Acres		
David Bart Ellington	Brother	50%	Jasper	255	50/50		
Kimberly Jean Mander	Sister	50%	Butts	59	50/50		
			Henry	88	50/50		
Check Appropriate Ownership Type	:						
One or more natural or natural							
	ees or heirs are one or more natu	ral or naturalized citiz	zens.				
	aries are one or more natural or na						
A family owned farm entity (c corporation or family limited investments directly related the eligibility is sought (include s	e.g., a family corporation, family p liability company. Percent (%) of a to past or future bona fide conser- upporting tax records); provided, to determine its eligibility (include	eartnership, family geogross income from bovation uses, within the	ona fide conservation is state within the yease of a newly form	n uses(incli ear immediately pred	uding earnings on ceding the year in which		
Nonprofit conservation organ letter/charter with application	nization designated as a 501(c)(3)	) organization under t	he Internal Revenue	e Code. (Provide co	py of IRS determination		
Bona fide club organized for	pleasure, recreation, and other n ination letter/charter with applicat	onprofitable purpose	s pursuant to Sectio	n 501(c)(7) of the In	ternal Revenue Code.		
Check All Bona fide uses that apply			erty described in t	his application.			
Raising, harvesting, or storing							
Feeding, breeding, or manage	ning livestock or poultry %		arrana d <b>-</b> 1				
Producing plants, trees, fowl	, or animals (including the produc	tion of fish or wildlife	1%_50				
Wildlife habitat of not less the	an ten (10) acres of wildlife habita ed a type of agriculture); %	at (either in its natural	state or under man	agement; no form of ate documentation i	f commercial fishing or fish n accordance with O.C.G.A.		
	orticulture, floriculture, forestry, da	airy, livestock, poultry	, and apiarian produ	ucts %			
Other	r any portion thereof, currently be	ing loosed? (If yes, li	et the name of the n	erson or entity and h	oriefly explain how		
the property is be	eing used by the lessee, as well a eal property improvements locate	s the percentage of the contract of the contra	ne property leased.) er than the storage	Bryan Cares	5 Hartin		
1	cation? If yes, briefly list and desc strictive covenants currently affect			tion? If yes, please	explain.		
H 77	ed restrictions on this property? If						
Yes No Does the current	zoning on this property allow agri	icultural use? If no, p	ease explain.				
Yes No Is there any type	business operated on this proper	ty? If yes please indi	cate business name	& type of business.			
If this application is for property that is less     Although not required, the applicant(s) for determination. This information may include	a property having more than 10 acres	st submit additional relev may wish to provide add	rant records providing plant information to a	proof of bona fide agric essist the board of asse	cultural use. essors in making their		
(1) Plans or programs for the production of a substantiate a bona fide conservation use, sentity return (e.g., Federal Form 1065, 1120	agricultural and timber products, (2) Event as receipts for feed, equipment, e	etc. (4) Income tax recor	ds, such as copies of a	previously filed Federa	al Schedule F or the appropriate		
<ul> <li>The Board of Tax Assessors can only deny not in compliance with O.C.G.A. § 48-5-7.4.</li> </ul>	y an application if the use of the prope						
	LEASE OF CURRENT US						
I, the owner of the above described property use assessment with the county board of tar property records of the clerk's office.  Sworn to and subscribed before me	x assessors. Pursuant to O.C.G.A. § 4	8-5-7.4(w), no fee is rec	uired for the clerk of St	ove, do hereby file this uperior court to file and	application for release of current index this release in the real		
This day of, Ta	axpayer's Authorized Signature	Approved by: Board o	Tax Assessors		2		
Notary Public	Date Filed	Date Ap	pproved		*		

	or Application of Conserv					or Release of Conservat		
- Ons	Mark the Australia							
SPAL	DING COU	MIN	FILED & F	RECORDED				
BOARD	F TAY ACC	rooms CL	ERK, SUP	RIOR COURT -	(-)	1/1/:	1	
Tel. 770-467-4	17/0 a Fay 77	COOUND S	PALDING C	RECORDED ERIOR COURTY - /		1 votaling	, open &	
110 E	of Calana	U-467-4227			by Os	ocked Law	and the same of th	
	st Solomon St Georgia 302		MAY 17	AM 9A7fer	: /	7, 18, 19	<b>&gt;</b>	
PT-283A REV 8/07	APPLICATION AN	ID QUESTIONN	AIRE FOR CU	RRENT USE ASSESS	MENT OF BO	ONA FIDÉ AGRIC	ULTURAL PROPERTY	
o the Board of Tax Asses uestionnaire on the back ubmitting the fee of the C	of this application f	for consideration	of current use	assessment on the pro	. 48-5-7.4, I so operty describ	ubmit this applicat ped herein. Along	tion and the completed with this application, I an	n
lame of Owner(individual(s), f nterest of each must be liste ntered into a covenant, plea	d on the back of this	s application. For	special rules co				al and the percentage of property that may be	
LLINGTON DAVID R , &s	tat -			1/11/1/1/22	agelet			
wner's Mailing Address		City, State	and Zip:	107-912-	1179	Number of acres in	ncluded in this application.	
		ATLANTA	GA 30328	404-268-231	03 Ce11	a la laur vinas no	24 85	
800 RIVER SPRINGS LN NW	1					Agricultural Land:	3/.75	
						Timber Land : _	70-	
roperty location (Street, Route	e, HWY, etc.)	City, State	and Zip of Prope	erty:		Total Acres :	74.85	
582 HILL VIEW RD		GRIFFIN G	A 30223					
istrict Land Lot Sub	lot and Block Re	corded Deed	List types of stor	age and processing buildir	ngs:	NIET WAZA	T	
3 140		181 - 209		NONE		NEWA		
		A	UTHORIZED	SIGNATURE				
the best of my knowledge an	d that the above desc on on behalf of the ow	ribed property quali ner(s) making appl	ifies under the ov lication and that I	vnership and land use prov have shown the percentage	visions of O.C.G ae interest for e	S.A. Section 48-5-7.4 ach of the individuals	questionnaire, is true and con. I further swear that I am shaving an ownership right to	
Davilbon	1911		03/221	12 Sworn to and su	sheerihad hafara	29th	WILLIE DON	2_
Signature of Taxpayer or Ta	expayer's Authorized F	Representative	Date Filed	Sworr Gard Su		I Deady	EXPIRES	
Signature of Taxpayer or Ta	expaver's Authorized F	Representative	_	100			OR (Notary Public	13
please have additional taxpay	ers sign on reverse sign	de of application)	cant may annual	in the same manner as at	har neanach / ann		SEPT. 15, 2012	5
3-5-311.	. Section 40-3-7.4 pro	vides that the applic	Jani may appear	in the same manner as ou	ner property app	beats are made purst	SEPT. 15, 2012	
							COUNTY	
			CONTRACTOR STATEMENT	ESSORS USE ONL	GEORGE MANUFACTURE VICTORIO			
AP & PARCEL NUMBER:		TAX DISTRICT:		TAXPAYER ACCOUNT N	UMBER: YR. C	OVENANT:		
10 01007		03		19977	Ве	gins: Jan 1, 2012	Ends: Dec 31, 2021	
transferred from Preferential A	•	If applicable, cover	nant is renewal for	or tax year:			continuation for tax year	
ssessment, provide date of tra	nster:				Begini	ning Jan 1,	Ending Dec 31,	
		renewal contract in	n the 9th year of a	(d) a taxpayer may enter in a covenant period so that t	transfe		nere part of the property has to evenant Map and Parcel Num	
anad an the information a				e for an additional 10 year				
ased on the information sonsidered such information	n and has made th	e following deter	mation provide	is application:	e, the Spaidin	g County Board of	f Tax Assessors has	
pproved:Date:	6/12/letem	Wi Box	u J. V.	My My	AR 2920	12 Date		
enied: V Date: 4/14		County Board of Tax	k Assessors shal	I issue a notice to the taxp	ayer in the same	manner as all other	r notices are issued	
APPLICATION FO	OR RELEASE OF	F CURRENT II	SE ASSESS	MENT OF BONA FI		APACANA MANAGEMENT OF STREET	PERTY	
wner of the above describe t use assessment with the property records of the Cler	ped property, having secounty board of tax a k's office.	satisfied all applicab	ole taxes and pen	alties associated with the	covenant above	do hereby file this a		the
worn to and subscribed before nisday of,	e me 	Authorized Sign	ature		Approved By	r: Board of Tax Asses	ssors	
Notary Public		Date Filed			Date Ap	proved		

#### **CURRENT USE ASSESSMENT QUESTIONNAIRE - PT283**

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 the percentage interest and number of acres of property in other counties where covenants are in effect. Attach itional pages if needed:

aronar pages ir riceaea.					
Each Individual's Name	Relationship (complete only if application is for	Percent interest owned in	County where you own interest in	Percent inte and numbe under other	
having any beneficial interest in the property described in this application	a family farm entity	property in this application	property under other covenants	Percent Interest	No. of Acres
Barbara J. Ellington	Spouse	34%	JASPER CTY	100%	255
Bart Ellington		347,	Book May	100%	59
Sul Lillingto	Son	3/(3)	BUTTS CTY	10070	0/
Kimberly T. Mander	Daylita	3470/	HENRY CTY	100%	88
	0		, ,		
		All	family men		ve
			Thterest	in the	above
Check Appropriate Ownership Type:			p a	yeng.	
preceding the year in which eligibility is sought (inclifamily farm entity, an estimate of the income of sucl Nonprofit conservation organization designated as a determination letter/charter with application.)  Bona fide club organized for pleasure, recreation, at Code. (Provide copy of IRS determination letter/charter)	h entity may be used to a 501(c)(3) organization nd other nonprofitable p	determine its eligibility under the Internal Rev	(include supporting estimenue Code. (Provide copy	nate records) y of IRS	
Check All Bona fide uses that apply and the pe	rcentage use, as th	ey relate to the pro	perty described in thi	s application.	
<ul> <li>[ ] Raising, harvesting, or storing crops %</li></ul>	he production of fish or dlife habitat (either in its of agriculture(; %	natural state or under (see board of tax asse , poultry, and apiarian p	essors for appropriate doc products %	cumentation in	
(V)Yes ( )No Is this property or any portion thereof, cur is being used by the lessee, as well as the	e percentage of the pro	perty leased.) Hun	tinx		
( )Yes (No Are there other real property improvement application? If yes, briefly list and described to the control of the con	ts located on this prope be these real property in	rty, other than the stora nprovements .	age <sup>c</sup> ańd processing buildi	ngs listed on the	front of this
( )Yes (NNo Are there any restrictive covenants current	tly affecting the propert	y described in this app	lication. If yes, please ex	plain.	
( )Yes (NNo Are there any deed restrictions on this pro					
(V)Yes (')No Does the current zoning on this property a	allow agricultural use? I	f no, please explain.			
( )Yes ()No Is there any type of business operated on	this property? If yes, p	lease indicate business	s name and type of busine	ess.	

- 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.
- Plans or programs for the production of agricultural and timber products.
- Evidence of participation in a government subsidy program for crops or timber
- Receipts that substantiate a bona fide conservation use, suc as receipts for feed, equipment, etc.
- □ 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. Section 48-5-7.4

240 01007	2017	Spalding	Cou	nty B	ssessors	6/6/2017 11:05: Acct # 19977 SCG\bbrowning					
Owner Information	General Prop	erty Information	1				Values				
ELLINGTON DAVID BART &	SITUS	582 HILLVIE	W RD				Imp Val	0			
KIMBERLY JEAN MANDER 6800 RIVER SPRINGS LANE NW	LEGAL	HILLVIEW RD	74.85 A	С			Acc Val				
SANDY SPRINGS, GA 30328	Tax District	SPALDING	GMD	1069	Homestead	S0	Land Val	243,513			
SANDT SPRINGS, GA 30320		COUNTY					Total Value	243,513			
	Total Acres	74.85	LL	140	No Covenant		2016 : 243,513	2015 : 243,513			
	Zoning	AR1	LD	03	Acc/Des	5C793609	2014 : 243,513	2013 : 243,513			
	Unit		Return \	/alue	0						
Topography - 1.00 Wetlands - 1.00 S	Shape - 1.00 Eas	sements - 1.00	Ex	ternal - 1	.00 Ass	semblage - 1.00	Other - 1.00	10001 - 1.00			

5/8/2017 HARVEST ACTIVITY-RDP; 4/25/2017: INTENT TO BREACH LETTER MAILED. BB; 2016: MAILING ADDRESS NEW OWNER- KHOLLIS; 2012: House destroyed by 2011 tornado - not replaced - JM; 2012: CUVA EXPIRED FOR 2012; 2007: SMALL HOUSE (600 SQFT) WAS NOT REMOVED FROM THIS PARCEL. REMOVED 3/6/06. ADDED TO 240-1-7A ADDRESS PER TCO 2007.; 2002: CUV RENEWAL;

SALES INFORMATION												
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	cs	Mkt Value	Reason				
ELLINGTON DAVID BART &	ELLINGTON DAVID RAY ESTATE	2016-02-	19 4035 54			0 V5		0 EA				
ELLINGTON DAVID R		1958-11-2	24 181 209		8,8	800 A1		0 FM				

LAND INFORMATION										
cs	Land Use	Productivity	ACRES	Unit Value	UnAdj Value					
A5	Open Land	4	32.43	4,548	147,492					
A5	Open Land	5	1.27	4,548	5,776					
A5	Open Land	6	1.65	4,548	7,504					
A5	Woodland	1	8.39	3,698	31,026					
A5	Woodland	2	2.36	3,698	8,727					
A5	Woodland	3	22.90	3,698	84,684					
A5	Woodland	4	2.24	3,698	8,284					
A5	Woodland	5	0.71	3,698	2,626					
A5	Woodland	7	2.90	3,698	10,724					



# SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 245-01-010A

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval of the 2017 Continuation of the 2016 Conservation Covenant for the following property:

Scott Sr, John O. & Scott Jr., John

2067 N. 2nd Street Extn. Parcel: 245-01-010A

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy & Procedure Manual

Is this Item Goal Related?

No

Summary and Background

Mr. Scott was approved for conservation in 2016. He has added his son to the deed and would like to continue the 2016 covenant.

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

**ATTACHMENTS:** 

D

Description Upload Date Type

Documents 6/7/2017 Cover Memo

\_ Date: \_\_\_

pursuant to O.C.G.A. Section 48-5-306.

## 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

SCOTT SR JOHN O & Owner's mailing address City, State, Zip Number of acres included in this application. JOHN SCOTT JR GRIFFIN, GA 30223 Agricultural Land: 1906 SECOND STREET EXT Timber Land: Property location (Street, Route, Hwy, etc.) City, State, Zip of Property: Covenant Acres 4.98 2067N 2ND ST EXT GRIFFIN, GA 30223 **Total Acres** 4.98 District Land Lot Sublot & Block Recorded Deed Book/Page List types of storage and processing buildings: 03 197 4125 29 **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 Signature of Taxpayer or Taxpayer's Authorized Representative (Please have additional taxpayers sign on reverse side of application) 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 MAP & PARCEL NUMBER TAX DISTRICT TAXPAYER ACCOUNT NUMBER YEAR COVENANT: 245 01010A 21158 Begin: Jan 1, 2016 Ends: Dec 31, 2025 If transferred from Preferential If applicable, covenant is a renewal for tax year: If applicable, covenant is a continuation for tax Agricultural Assessment, provide date Begin: Jan 1, \_\_\_\_ Ends: Dec 31, \_ vear: of transfer: Begin: Jan 1, 2016 Ends: Dec 31, 2025 If continuing a covenant where part of the property has 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 been transferred, list Original Covenant Map and for an additional 10 years. Parcel Number: Approved: Date: Board of Tax Assessors 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

	CURRE	ENT USE ASSESSMENT (	QUESTIONNAIR	E – PT283A	245 01010A							
described in this	ITS, other than single titles application, the percent icable to this application.	ed owners, must list below each inc tage interest of each, the relationsh	dividual's name that o ip of each (if the appl	wns a beneficial inter icant is a family farm	est in the property entity), and all other							
beneficial int described in the form does not confist all owner providing all inf	n's Name having any terest in the property his application. (If this contain sufficient lines to rs, please attach list formation requested for in individual.)	perty (If this t lines to h list sted for										
	Name / Relat	ionship		County	Total Acres	% Interest / No of Acres						
Check Approp	riate Ownership Type:											
	or more natural or natural	ized citizens										
		es or heirs are one or more natural	or naturalized citizens									
10.0		ies are one or more natural or natur										
[ ] A fam family past o	nily owned farm entity (e.go) Ilmited liability company or future bona fide conse	g., a family corporation, family partr . Percent (%) of gross income from rvation uses, within this state within hat in the case of a newly formed fa	nership, family genera n bona fide conservati n the year immediately	on uses(incl preceding the year in	uding earnings on inv n which eligibility is so	restments directly related to bught (include supporting tax						
[ ] Nonpi		zation designated as a 501(c)(3) org	ganization under the I	nternal Revenue Cod	e. (Provide copy of IF	RS determination						
		leasure, recreation, and other nonper/charter with application.)	profitable purposes pu	rsuant to Section 501	(c)(7) of the Internal	Revenue Code. (Provide						
Check All Bona	a fide uses that apply a	and the percentage use, as they	relate to the proper	ty described in this	application.							
[] Raisir	ng, harvesting, or storing	crops %										
		ng livestock or poultry %										
		or animals (including the production				annial fishing or fish						
produ Section	ction shall be considered on 48-5-7.4(b)(2)	n ten (10) acres of wildlife habitat (e d a type of agriculture); % (se	ee board of tax assess	ors for appropriate d	ocumentation in acco	rdance with O.C.G.A.						
		ticulture, floriculture, forestry, dairy	, livestock, poultry, ar	d apiarian products	/6							
[ ] Other			10 (15 15-4.11	f.II.		andria kan						
[]Yes [X]No	the property is beir	any portion thereof, currently being ng used by the lessee, as well as the property improvements located or	ne percentage of the p	roperty leased.)								
	front of this applica	ation? If yes, briefly list and describ rictive covenants currently affecting	e these real property	improvements.								
1					ii yes, picase explair							
[]Yes [X]No	Are there any deed	restrictions on this property? If ye	s, please list the restr	ictions.								
[X] Yes [] No		oning on this property allow agricul										
[ ] Yes [x] No	Is there any type b	usiness operated on this property?	If yes please indicate	business name & ty	pe of business.							
<ul> <li>Although not req determination. Th</li> </ul>	uired, the applicant(s) for a is information may include:	than 10 acres in size, a taxpayer must property having more than 10 acres m gricultural and timber products, (2) Evi	nay wish to provide addi	tional information to ass	sist the board of assess	ors in making their						
substantiate a borentity return (e.g.,  The Board of Ta	na fide conservation use, su Federal Form 1065, 1120,	ich as receipts for feed, equipment, etc	c. (4) Income tax record	s, such as copies of a p	reviously filed Federal	Schedule F or the appropriate						
		EASE OF CURRENT USE	ASSESSMENT	OF BONA FID	E AGRICULTUR	RAL PROPERTY						
I, the owner of the use assessment v property records of	above described property, vith the county board of tax of the clerk's office.	having satisfied all applicable taxes an assessors. Pursuant to O.C.G.A. § 48	nd penalties associated	with the covenant above	e, do hereby file this app	olication for release of current						
Sworn to and subs	and the state of t	cpayer's Authorized Signature	Approved by: Board of T	ax Assessors								
Notary Public		Date Filed	Date App	roved								

	5 01010A			2017 Spalding County Board of Assessors						6/6/2017 11:11:01 AM Acct # 21158 SCG\bbrowning									
Own	er Information			Gener	al Prope	rty Informatio	n						Values						
	TT SR JOHN O &			SITUS		2067 EXT N	2ND ST	ND ST					Imp Val			(			
	IOHN SCOTT JR 906 SECOND STREET EXT					N 2ND ST EX	KT 4.982	AC PAR	T PB 6/3	54, 8/91		Maria Paramanana (h. 19	Acc Va	1					5,600
GDIE	FFIN, GA 30223			Tax Dis	strict	SPALDING	GMD	1069	Homes	stead	S0	The Control of the Co	Land Va	al					60,644
GIVII	1 IIV, CA 30223					COUNTY							Total V	'alue					66,244
				Total A	cres	4.98	3 LL	197	No Co	venant		0	2016 :	143,682			2015	: 143,6	82
				Zoning			LD	03	Acc/D	es	5C0	00000	2014 :	143,682			2013	: 148,9	57
				Unit			Return V	/alue	0							•			
		L			Si	ALES INFOR										Tree-			
MUR	Itee TT SR JOHN O & JOHN O RAY NILES VIEW LOAN SERVICING LLC	Grantor  MURRAY NILES  BAYVIEW LOAI  ROBINSON JAI	N SERV	'ICING L	LC	Date 2016-12- 2016-11- 2016-09-	Deed   28 4125   21 4122   06 4095	29 174	Plat Bo	1	Saleprice	73,605 73,605 106,250	R1	Mkt Val	lue	Re 0 FM 0 BF 0 DP		]	
SCO MUR BAY\	TT SR JOHN O & JOHN O RAY NILES VIEW LOAN SERVICING LLC	MURRAY NILES BAYVIEW LOAI ROBINSON JAI	N SERV		LC	2016-12- 2016-11- 2016-09- AND INFOR	Deed	29 174 172	8 9 8 9	1	•	73,605 73,605 106,250	R1 R1 R1			0 FM 0 BF 0 DP			
SCO'	TT SR JOHN O & JOHN O	MURRAY NILES	N SERV	Units	LC	Date 2016-12- 2016-11- 2016-09-	Deed 28 4125 21 4122 06 4095 MATION m De	29 174 172 pth D	8 9	1	•	73,605 73,605	R1 R1		lue Value	0 FM 0 BF 0 DP			
SCO MUR BAY\	TT SR JOHN O & JOHN O RAY NILES VIEW LOAN SERVICING LLC	MURRAY NILES BAYVIEW LOAI ROBINSON JAI	N SERV		LC	2016-12- 2016-11- 2016-09- AND INFOR	Deed 28 4125 21 4122 06 4095 MATION m De	29 174 172 pth D	8 9 8 9	1 1 Unit Valu	•	73,605 73,605 106,250	R1 R1 R1 A			0 FM 0 BF 0 DP		00	
SCO MUR BAY\	TT SR JOHN O & JOHN O RAY NILES VIEW LOAN SERVICING LLC  Code / Description  1244 M244-245 -	MURRAY NILES BAYVIEW LOAI ROBINSON JAI	N SERV MES A	Units	LC L 4.98	2016-12- 2016-11- 2016-09- AND INFOR Depth Fro	Deed 28 4125 21 4122 06 4095 MATION m Dent Tab	29 174 172 pth Dole F	8 9 8 9	1 1 Unit Valu	ie Ac	73,605 73,605 106,250 Ij Unit	R1 R1 R1 A	dj [v		0 FM 0 BF 0 DP		00	
SCO' MUR BAY\ CS	TT SR JOHN O & JOHN O RAY NILES VIEW LOAN SERVICING LLC  Code / Description  1244 M244-245 -	MURRAY NILES BAYVIEW LOAI ROBINSON JAI  Method  Acre	N SERV MES A	Units	LC L 4.98	2016-12- 2016-11- 2016-09- AND INFOR Depth Fro Fro 0	Deed 28 4125 21 4122 06 4095 MATION m Dent Tab	29 174 172 pth Dole F	8 9 8 9 Repth	1 1 Unit Valu	ie Ac	73,605 73,605 106,250 ij Unit	R1 R1 R1 A	1.00	Value	0 FM 0 BF 0 DP	49,80	000	
SCO' MUR BAY\ CS A3	TT SR JOHN O & JOHN O RAY NILES VIEW LOAN SERVICING LLC  Code / Description  1244 M244-245 -	MURRAY NILES BAYVIEW LOAI ROBINSON JAI  Method  Acre	N SERV MES A	Units CCESSO	LC L 4.98 DRY IMP	2016-12- 2016-09- AND INFOR Depth Fro 0  ROVEMENT Year Gr	Deed 28 4125 21 4122 06 4095 MATION m Dent 0 S - 245 0	29 174 172 pth Dole F	8 9 8 9 Repth	Unit Valu	DOO.00	73,605 73,605 106,250 Ij Unit	R1 R1 R1 A(	dj \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	Value	0 FM 0 BF 0 DP	49,80	000	
SCO MUR BAY\	TT SR JOHN O & JOHN O RAY NILES VIEW LOAN SERVICING LLC  Code / Description  1244 M244-245 -	MURRAY NILES BAYVIEW LOAI ROBINSON JAI  Method  Acre	N SERV MES A AC	Units CCESSC DIM2 24	LC L 4.98 DRY IMP Units 48	2016-12- 2016-11- 2016-09- AND INFOR Depth Fro Fro 0 ROVEMENT Year Gr	Deed 28 4125 21 4122 06 4095  MATION  m Dent	29 174 172 pth Dole F	8 9 8 9 Pepth actor	1 1 Unit Valu 10,0 M Func 00 1.00	DOO.00   Econ   0 1.00	73,605 73,605 106,250 Ij Unit 10,00	R1 R1 R1 P1	dj 1.00	Value  F	0 FM 0 BF 0 DP	49,80	00	

Page 1 of 1



# SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 245-01-010B

Requesting Agend	żу
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**Betty Browning** 

#### Requested Action

Consider the approval of the 2017 Continuation for 2016 Conservation Covenant for the following parcel:

Scott Sr, John O and Scott Jr. John O.

2115 N. 2nd Street Extn. Parcel: 245-01-010B

#### Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure Manual

#### Is this Item Goal Related?

No

#### Summary and Background

Mr. Scott was approved for conservation in 2016. He has added his son's name to the deed but would like to continue the covenant.

Fiscal Impact / Funding Source

#### STAFF RECOMMENDATION

#### **ATTACHMENTS:**

Description Upload Date Type

Documents 6/7/2017 Cover Memo

### 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

City, State, Zip

Number of acres included in this application.

SCOTT SR JOHN O &
Owner's mailing address

	SCOTT JR ND ST EXT			GRIFFIN, GA 30223	Agricultural Land: Timber Land:							
Property Ic	cation (Stree	et, Route, Hwy, etc.)	100 Table 100	City, State, Zip of Property:	Covenant Acres 85.38							
2115N 2	ND ST EXT			GRIFFIN, GA 30223	Total Acres 85.38							
District	Land Lot	Sublot & Block	Recorded Deed Book/Page	List types of storage and processing buildings								
03	188		4032 35									
			AUTHO	RIZED SIGNATURE								
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's Authorized Representative  (Please have additional taxpayers sign on reverse side of application)  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. § 48-5-3117. When the control of the ownership and land use provisions of O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the control of the ownership and land use provisions of O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G.A. § 48-5-3117. When the property appeals are made pursuant to O.C.G												
				SSESSORS USE ONLY								
MA	P & PARCE	EL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:							
	245 01010	В	03	21159	Begin: Jan 1, 2016 Ends: Dec 31, 2025							
		eferential ent, provide date	If applicable, covenant is a renewa Begin: Jan 1, Ends: Dec		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2016 Ends: Dec 31, 2025							
				taxpayer may enter into a renewal contract in nat the contract is continued without a lapse	If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:							
Approved:	Date:		ssessors	Datė								
Denied:	lenied: 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.											

411.455		URRENT USE ASSESSMENT			245 01010B						
	LICANTS, other than si in this application, the on applicable to this app	ngle titled owners, must list below each percentage interest of each, the relations lication.	individual's name that ship of each (if the app	owns a beneficial inte licant is a family farm	erest in the property n entity), and all other						
describ form does list all	Person's Name having a cial interest in the prope ed in this application. (If a not contain sufficient li owners, please attach I all information requeste each individual.)	application is for a family farm entity) nes to ist		Counties where property under other acres in other cover	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						
Check Ap	propriate Ownership	Type:			•						
M	One or more natural or r	naturalized citizens.									
[]	An estate of which the d	levisees or heirs are one or more natural	or naturalized citizens								
		eficiaries are one or more natural or natu									
) 1 1	A family owned farm ent family limited liability con past or future bona fide	ity (e.g., a family corporation, family part npany. Percent (%) of gross income fror conservation uses, within this state withi ever, that in the case of a newly formed f	nership, family genera m bona fide conservation	on uses(incl	uding earnings on inv	estments directly related to					
[]		rganization designated as a 501(c)(3) or	rganization under the Ir	nternal Revenue Code	e. (Provide copy of IR	S determination					
[] E	Bona fide club organized	If for pleasure, recreation, and other nonport letter/charter with application.)	orofitable purposes pur	suant to Section 501	(c)(7) of the Internal F	Revenue Code. (Provide					
		oply and the percentage use, as they	relate to the propert	v described in this	annlication						
	Raising, harvesting, or st		and the second	y described in this	аррисацоп.						
[]F	eeding, breeding, or ma	anaging livestock or poultry %									
(X) F	roducing plants, trees, t	fowl, or animals (including the production	n of fish or wildlife) %	100							
S	ection 48-5-7.4(b)(2)	s than ten (10) acres of wildlife habitat (educed a type of agriculture); % (se	ee board or tax assessi	ors for appropriate do	cumentation in accord	ercial fishing or fish dance with O.C.G.A.					
[]P	roduction of aquaculture other	e, horticulture, floriculture, forestry, dairy	, livestock, poultry, and	l apiarian products %							
] Yes [)	No Is this property is	ty or any portion thereof, currently being s being used by the lessee, as well as th	leased? (If yes, list the	e name of the person	or entity and briefly ex	xplain how					
] Yes [X	No Are there other	er real property improvements located on pplication? If yes, briefly list and describe	this property other the	on the storage and no	ocessing buildings lis	ted on the					
] Yes [x		restrictive covenants currently affecting			f yes, please explain.						
] Yes [X		deed restrictions on this property? If yes									
Yes [		ent zoning on this property allow agricult									
		pe business operated on this property?									
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 elemination. This information may include:  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 ubstantiate 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 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 of in compliance with O.C.G.A. § 48-5-7.4.											
APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY											
he 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 operty records of the clerk's office.  yorn to and subscribed before me											
s day o	f,	Taxpayer's Authorized Signature	pproved by: Board of Tax	Assessors							
tary Public	ary Public Date Filed Date Approved										

245 01010B	2017	Spalding	Cou	6/6/2017 11:11:26 AM Acct # 21159 SCG\bbrowning					
Owner Information	General Prop	erty Information	1	Values					
SCOTT SR JOHN O &	SITUS	2115 EXT N 2	ND ST				Imp Val	217,18	
JOHN O SCOTT JR 1906 N 2ND ST EXTN	LEGAL	85.388 AC N 2	2ND ST	EXT PB 1	7/643 TR A PB 2	Acc Val	31,470		
GRIFFIN, GA 30223	Tax District	N	GMD	1069	Homestead	S0	Land Val	374,29	
anii i in, an 30223		COUNTY					Total Value	622,944	
	Total Acres	85.38	LL	188	No Covenant	0	2016 : 375,000	2015 : 754,024	
	Zoning	AR1	LD	03	Acc/Des 1C - 1.1526		2014 : 754,024	2013 : 764,112	
	Unit		Return '	Value	0	1		•	
Topography - 1.00 Wetlands - 1.00 Shape95		sements - 1.00	Other State (Co.	Value kternal - 1	0 .00 Ass	semblage - 1.00	Unpaved Road - 1	.00 10001 - 1.00	

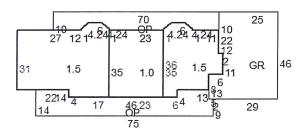
4/25/2017: INTENT TO BREACH LETTER MAILED. BB; 2/19/15: REMOVED RECREATIONAL ENCLOSURE (POOL) PER CUVA INSPECTION. BB; 2/16/16: BOA APPROVED 2016 CUVA. BB; 2013 - 2003 CUVA EXPIRED IN DEC. 2012.; 1988: 245-1-10A;

SALES INFORMATION												
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice CS	Mkt Value Reason						
SCOTT SR JOHN O & JOHN O	SCOTT SR JOHN O	2016-02-12	4032 35	22 12	0 V1	0 QC						
SCOTT JOHN O	BANK OF AMERICA NA AIF MELISSA	2015-06-02	3969 167	22 12	375,000 A1	0 BF						
NEILL SHARON KAY C & BOBBY	NEILL MELISSA ELAINE ESTATE	2015-02-09	3923 226	22 12	0 A1	0 EA						

	LAND INFORMATION											
CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value							
A5	Open Land	4	11.91	4,548	54,167							
A5	Open Land	5	5.62	4,548	25,560							
A5	Open Land	6	1.99	4,548	9,051							
A5	Open Land	8	0.07	4,548	318							
A5	Woodland	2	35.44	3,698	131,057							
A5	Woodland	3	3.78	3,698	13,978							
A5	CUVA Res	5	2.00	4,548	9,096							
A5	Woodland	7	8.50	3,698	31,433							
A5	Pond	3	4.17	5,548	23,135							
A5	Woodland	5	11.90	3,698	44,006							

	ACCESSORY IMPROVEMENTS - 245 01010B														
cs	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	РСОМ	Func	Econ	Neigh	IDnits	Value	Photo?
A6	Barn	44	91	4004	1970	1.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	9,341	True
A1	Garage - Detached	24	30	720	2009	1.00	0.87	0.00	1.00	1.00	1.00	1.00	0.00	15,430	True

A6	Lean-To	12	30	360	2009	1.00	0.87	0.00	1.00	1.00	1.00	1.00	2.00	2,774 True
A9	Swimming Pool - Fiberglass	12	28	336	2004	1.10	0.50	0.50	1.00	0.75	1.00	1.00	0.00	3,925 True





RESIDE		ENTIAL IMP	ROVEMEN	IT - 245 0101	0B		
Impr Ke	<b>э</b> у		14176	Basement / Attic	Squarefoot		
Class /	Strat	A1		Bsmt / Finish	2887 / 0.00		
Occupa Style	ancy /	One Family		Attic / Finish	690 / 1.00		
Rooms		12	2	Basement Quality Attic Quality			
Bedroo	ms	2	1		Average		
Heated	Area	4,618	3	Grade	1.20		
Story H	leight	1.5 Story		Year Built	2001		
Founda	ition	Masonry		Eff Year Built	2001		
Exterio	r Wall	Masonry (Br	ick Veneer)	Condition	Fair		
Roofing		Shingles - A	rchitectural	RCN	482,629		
Roof Sh	nape	Gable		Phy Depr	0.66		
Floor Construction		Wood Joist		Phy OVR	0.75		
Floor F	inish	Carpet/Hdw	d/Tile	Func Obsol	0.75		
Interior	Wall	Sheetrock		Econ Obsol	1.00		
Interior	Ceiling	Sheetrock		% Complete Neigh Adj	1.00		
Heat		Central AC (	Heat/Cool)		0.80		
Plumbir Comp	ng:Std	1		CD	1.00		
Plumbir Fix	ng: Extra	12		FMV	217,183		
Full Bat	hs	3		MAV	0		
Half Bat	ths	1		OVR FMV	0		
	Sket	ch Legend		Other	Features		
Code		уре	Area	CODE TYPE	AREA		
GR	Garage - A	Attached	1180	Const 2 sty 2 Bo	)X 1		
OP	Porch - Op	oen	856				
OP	Porch - Op	oen	622				
1.0	1.0 Story		805				
1.5	1.5 Story		766				
1.5	1.5 Story		1316				



# SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 245-01-011

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval of the 2017 Continuation of the 2016 covenant for the following property:

Scott Sr, John O & Scott Jr, John O

1816 N. 2nd Street Ext. Parcel: 245-01-011

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure Manual

Is this Item Goal Related?

No

**Summary and Background** 

Mr. Scott has added his son to the deed but wants to contine the 2016 covenant.

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

**ATTACHMENTS:** 

Description Upload Date Type

□ Documents 6/7/2017 Cover Memo

1							
(3)							
					*		
PT-283A R	ev. 8/07		Al	PPLICATION AND Q	UESTIONNAIRE FO	OR CURREN'	TUSE
			A	SSESSMENT OF BON	A FIDE AGRICULT	URAL PROI	PERTY
To the Boar	d of Tax Assesso	ors of		County: In accordance	with the provinces of O.C.	7 4 5 40 5 7 4 1	1 2 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
questionnair	re on the back of	this application	for cons	sideration of current use assess application if approved.	ment on the property descri	bed herein. Along	submit this application and the completed with this application, I am submitting the
Name of ow	mer (individual(s	) family owned	farm en	tity trust estate non-profit co	nservation organization or	olub) The name	of each individual and the percentage
entered into	ach must be list	ed on the back	of this a	application. For special rules Board of Tax Assessors	concerning Family Farm	Entities and the	or each individual and the percentage maximum amount of property that may be
Owner's ma	iling address				City, State, Zip		Number of acres included in this application
	ation (Street, Ro				Griffin, GA 30223		Agricultural Land:
18//	1 - 110	T EXT			City, State, Zip GRIFFIN, GA	30773	Timber Land: 60, 78
District	Land Lot	Sublot &	Block	Recorded Deed Book/Page	List types of storage and	processing building	
03	197			4032 29		-	
				AUTHORIZ	ED SIGNATURE		
I, the unders	igned, do hereby	solemnly swear	r, coven	ant and agree that all the infor	mation contained above as	s well as the infor	mation provided on the questionnaire, is true
and correct to	o the best of my	knowledge and	that the	above described property qual	ifies under the ownership a	and land use provi	sions of O.C.G.A. § 48-5-7.4. I further swear interest for each of the individuals having an
ownership rig	ght to this proper	ty on the back of	this ap	plication form. I am also aware	that certain penalty provisi	ions are applicable	e if this covenant is breached.
(M	nu O.	Scatt	_			9	5/12/2017
Signature of	Taxpayer or Tax	payer's Authori	zed Rep	resentative	A		Date Application Filed
1	M				Sworn to and subsort	ibed before me thi	12 day of May , 2017
Signature of 7	Faxpayer or Taxpe additional taxpe	payer's Authoriz	ed Repr	esentative le of application)		A	A to the same
						- 1	Notary Public
II denied, Geo	orgia iaw O.C.G.	A. § 48-5-7.4 pr	ovides t	hat the applicant may appeal in	the same manner as other	property appeals a	re made pursuant to O.C.G.A. § 48-5-311.
						- 1	
10	137 1 16	n n:	I =		SSORS USE ONLY		# T
Map and Parc 245 01011		Гах District )З	2116		Total Number of Acres 60.78	Yr Covena Begi	nt: ns: Jan 1 2016 Ends: Dec 31 2025
	from Preferential	If applicabl	4 2000 00 10000	nant is a renewal for tax year :	00.70		
Agricultural A provide date o		В	eginnin	g Jan 1, Ending: De	c 31,	Beginning	le, covenant is a continuation for tax year  Jan 1, 2016 Ending: Dec 31, 2025
provide date o	r tidilotor.	Pursuant to	O.C.G.	A.§ 48-5-7.4(d) a taxpayer may	enter into a renewal contra		ng a covenant where part of the property has erred, list Original Covenant Map and
		lapse for an	ar of a c	covenant period so that the con nal 10 years.	tract is continued without a	Parcel Nun	
Based on the i	nformation subm	nitted above, as v	vell as t	he information provided on the	questionnaire, the		County Board of Tax Assessors has
considered suc	<del></del>		tollowin	ng final determination of this ap	oplication:		
Approved:	Date:				Board of Tax Assessors		
Denied:	Date:		he Cour	ity Board of Tax Assessors sha	Il issue a notice to the taxpa	ayer in the same m	Date nanner as all other notices are issued
		pursuant to	0.C.G	.A. § 48-5-306.			
APPL	ICATION F	OR RELEA	SE OI	F CURRENT USE ASS	ESSMENT OF BON	A FIDE AGR	CICULTURAL PROPERTY
I, the owner of	the above descri	bed property, ha	ving sat	tisfied all applicable taxes and	penalties associated with the	e covenant above	do hereby file this application for release
release in the re	eal property reco	rds of the clerk'	of tax as office.	assessors. Pursuant to O.C.G.A	. § 48-5-7.4(w), no fee is re	quired for the cler	k of superior court to file and index this
	to and subscribed				1 . 10.	_	
Inis	_day of			Taxpayer's A	uthorized Signature	A	pproved by: Board of Tax Assessors
	Notary Public			Date	Filed	_	Date Approved

### CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

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.

Check Appropriate Ownership Type:  Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.  Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.  Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.  Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.  Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.  Check All Bona fide uses that a	(If this form do owners, pleas	Each Person's Name y beneficial interest in the property escribed in this application oes not contain sufficient lines to list all se attach list providing all information quested for each individual)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	Counties who own interproperty und covenants an acres in o conservation covenants	est in ler other nd total other on use	interest numbe owned by other o	ner's percent owned and er of acres y each under covenants
Check Appropriate Ownership Type:  Check Appropriate Ownership Type:  One or more natural or naturalized citizens.  An estate of which the devises 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 tooppration, family partnership, family general 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 fauture 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 exce of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility includes supporting estimate records).  Dona fide club organized for pleasure, recreation, and other nonprofitable 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 %  Production plants, trees, fowl, or animals (including the production of fish or wildlife) % / OO  Wildlife habitat of not less than ten (10) across 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); %  Even with O.C.G.A. Section 48-5-7.4(b)(2)  Production of aquaculture, horticulture, forestry, dairy, livestock, poultry, and apiarian products %  Wes No  Are there 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 prope		Appropriate Ownership Type:  the or more natural or naturalized citizens.  the state of which the devisees or heirs are one or more natural or naturalized citizens.  that of which the beneficiaries are one or more natural or naturalized citizens.  that of which the devisees or heirs are one or more natural or naturalized citizens.  family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited that the conservation uses						
An estate of which the devisees or heirs are 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 corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses								120100
An estate of which the devisees or heirs are 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 corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses								
An estate of which the devisees or heirs are 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 corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses				-				
An estate of which the devisees or heirs are 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 corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses								
An estate of which the devisees or heirs are 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 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 501c)(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 nonprofitable 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 %								
An estate of which the devisees or heirs are 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 corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses								
Yes No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.  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.	A frust of wall family of limited continuous preceding family fam	which the beneficiaries are one or more natural which the beneficiaries are one or more natural which farm entity (e.g., a family corporation or porporation or family limited liability compared investments directly related to past or figure the year in which eligibility is sought (income of such conservation organization designated as a 50 dition letter/charter with application.) (also organized for pleasure, recreation, and covide copy of IRS determination letter/charter fide uses that apply and the percentage evesting, or storing crops %	aral or naturalized cin, family partnership any. Percent (%) of future bona fide constitute supporting tax in entity may be used to 10(c)(3) organization other nonprofitable pater with application use, as they relate to production of fish of fe habitat (either in the fagriculture); %	tizens. , family general part gross income from b servation uses, withi records); provided, to determine its elig n under the Internal courposes pursuant to ) to the property desc or wildlife) % /00 its natural state or u	n this state within however, that in state within however, that in stibility (include si Revenue Code. (a) Section 501(c)(c) cribed in this aparticle management assessors for apartian products %	ration uses. In the year of the case of the case of the case of the Information.  The properties of the Information of the Information.	(inclimmediately of a newly for estimate reco py of IRS ternal Reven of commerci documentati	luding med ords.) ue
front of this application? If yes, briefly list and describe these real property improvements.  Yes \int No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.  Yes \int No Are there any deed restrictions on this property? If yes, please list the restrictions.  Yes \int No Does the current zoning on this property allow agricultural use? If no, please explain.		in the state of the lessee,	as well as the percer	mage of the property	leased.)			
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.	□ 1e2 図 140	front of this application? If yes, briefly l	nts located on this pairst and describe thes	roperty other than the real property impr	e storage and pro ovements.	ocessing bu	uildings listed	d on the
Yes No Does the current zoning on this property allow agricultural use? If no, please explain.	Yes X No	Are there any restrictive covenants current	ntly affecting the pro	operty described in t	his application? I	If yes, plea	se explain.	
— ino, picase explain.	Yes 🔀 No	Are there any deed restrictions on this pro	operty? If yes, plea	se list the restriction	ıs.			
Yes No Is there any type business operated on this property? If yes please indicate business name & type of business.	Yes 🔲 No	Does the current zoning on this property a	allow agricultural us	se? If no, please exp	lain.			
	Yes 🔯 No	Is there any type business operated on the	is property? If yes p	olease indicate busin	ess name & type	of busines	S.	

- If this application is for property that is less than 10 acres in size, a taxpayer <u>must</u> 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 <u>may</u> wish to provide additional information to assist the board of assessors in making their determination. This information may include:
  - Plans or programs for the production of agricultural and timber products.
  - o Evidence of participation in a government subsidy program for crops or timber.
  - o Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc.
  - o 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.

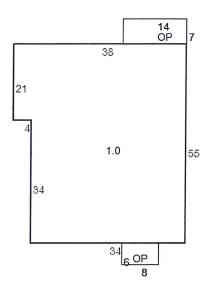
245 01011	2017	Spalding	Cou	6/6/2017 11:10:40 AM Acct # 21160 SCG\bbrowning				
Owner Information	General Prop	perty Information	1				Values	
SCOTT SR JOHN O &	SITUS	1861 EXT N 2	ND ST				Imp Val	29,888
JOHN O SCOTT JR 1906 N 2ND ST EXTN	LEGAL	LL 196 & 197	TOTAL 6	0.878 AC	Annual Control of the		Acc Val	1,500
GRIFFIN, GA 30223	Tax District	550	GMD	MD 1069	Homestead	S0	Land Val	235,631
GNII 1 IIV, GA 30223		COUNTY					Total Value	267,019
	Total Acres	60.78	LL	197	No Covenant	0	2016 : 267,019	2015 : 267,019
	Zoning	And the property of the state o	LD	03	Acc/Des	5B - 1.144915	2014 : 267,019	2013 : 269,581
	Unit		Return '	/alue	0			•
Topography - 1.00 Wetlands - 1.00	Shape - 1.00 Eas	sements - 1.00	Ex	ternal - 1	.00 Ass	semblage90	Other - 1.00	10001 - 1.00

4/25/2017: INTENT TO BREACH LETTER MAILED. BB; PREVIOUS PB 4/75 & 14/180; FOR 2005: COMBINED 245-1-11 & 13C PER OWNER'S REQUEST.; FOR 2009: COMBINED 251-1-60 (18.03 AC) WITH 245-1-11 (42.85 AC) PER OWNER REQUEST.;

	SALES INFORMATION										
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	cs	Mkt Value	Reason			
SCOTT JR JOHN O & SCOTT SR	SCOTT JR JOHN O	2016-02-12	4032 29			0 V1		0 QC			
SCOTT JOHN O JR	AVERY JAMES E	2006-05-23	2919 238			0 V5		0 QC			
AVERY JAMES E	PIERCE JACK PERCEY	2006-05-17	2912 231	7 250		0 V5		0 LG			

		LAND	INFORMATION		
cs	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
A5	Open Land	4	0.67	4,548	3,047
A5	Open Land	7	0.61	4,548	2,774
A5	Open Land	8	0.48	4,548	2,183
A5	Woodland	1	1.27	3,698	4,696
A5	Woodland	3	22.12	3,698	81,800
A5	Woodland	4	5.16	3,698	19,082
A5	Woodland	5	6.44	3,698	23,815
A5	Woodland	6	5.34	3,698	19,747
A5	Woodland	7	16.98	3,698	62,792
A5	Woodland	9	0.34	3,698	1,257
A5	Pond	3	1.13	5,548	6,269
A5	Pond	4	0.24	5,048	1,212

		AC	CESSO	ORY IMPR	ROVEM	ENTS - 2	45 0101	11							
cs	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	РСОМ	Func	Econ	Neigh	IDnits	Value	Photo?
A6	Barn	32	44	1408	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	1,500	True





Review: 3/5/2009 by JERRY JOHNSON/HEATHER HEADLEY

Impr	Key	14177	Basement / Attic	Squarefoot
Class	/ Strat	A1	Bsmt / Finish	0 / 0.00
Occu Style	pancy /	One Family	Attic / Finish	0 / 0.00
Room	ıs	6	Basement Quality	
Bedro	ooms	2	Attic Quality	
Heate	ed Area	1,954	Grade	0.85
Story	Height	1 Story	Year Built	1920
Found	dation	Masonry	Eff Year Built	1968
Exteri	ior Wall	Comp Bd/Asbestos	Condition	Average
Roofii	ng	Shingles - Asphalt	RCN	118,604
Roof	Shape	Hip	Phy Depr	0.35
Floor Construction		Wood Joist	Phy OVR	0.00
Floor	Finish	Hardwood	Func Obsol	0.90
Interio	or Wall	Sheetrock/Plaster	Econ Obsol % Complete	1.00
Interio	or Ceiling	Sheetrock		1.00
Heat		Central AC (Heat Only)	Neigh Adj	0.80
Plumb Comp	oing:Std	1	CD	1.00
Plumb Fix	oing: Extra	3	FMV	29,888
Full B	aths	1	MAV	0
Half Baths		0	OVR FMV	0
	Sket	ch Legend	Other	Features
Code Type		Гуре Агеа	CODE TYPE	AREA
1.0	1.0 Story	1954	Const 1 sty 1 Bo	ox 1
OP	Porch - O	pen 98		
OP Porch - Op		pen 48		



## SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 245-01-014A

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval of the 2017 Continuation application for the 2016 covenant for the following parcel:

Scott Sr, John O. & Scott Jr, John O

1906 N. 2nd Street Extn. Parcel: 245-01-014A

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure Manual

Is this Item Goal Related?

No

#### Summary and Background

Mr. Scott was approved for conservation in 2016. He has added his son to the deed but would like to continue the covenant.

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

**ATTACHMENTS:** 

Description Upload Date Type

□ Documents 6/7/2017 Cover Memo

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

SCOTT SR JOHN O & JOSEPHINE S &

Owner's m	nailing address	ss		City, State, Zip	Number of acres include	ded in this application.
				GRIFFIN, GA 30223	Agricultural Land:	20_
	perty location (Street, Route, Hwy, etc.)  OGN 2ND ST EXT  trict Land Lot Sublot & Block Recorded Deed Book/Page 4032 32  All the undersigned, do hereby solemnly swear, covenant and agree that all he best of my knowledge and that the above described property qualifier in this application on behalf of the owner(s) making application and that back of this application form. I am also aware that certain penalty proving the following property of Taxpayer or Taxpayer's Authorized Representative has a have additional taxpayers sign on reverse side of application)				Timber Land:	102.45
Property Id	ocation (Stree	t, Route, Hwy, etc.)	DESCRIPTION OF THE PROPERTY OF	City, State, Zip of Property:	Covenant Acres	122.45
1906N 2	ND ST EXT			GRIFFIN, GA 30223	Total Acres	122.45
District	AUTI  the undersigned, do hereby solemnly swear, covenant and agree that all the ir the best of my knowledge and that the above described property qualifies und gn this application on behalf of the owner(s) making application and that I have e back of this application form. I am also aware that certain penalty provisions  gnature of Taxpayer or Taxpayer's Authorized Representative  gnature of Taxpayer or Taxpayer's Authorized Representative  lease have additional taxpayers sign on reverse side of application)  denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appear  FOR TAX  MAP & PARCEL NUMBER  TAX DISTRICT  245 01014A  03  If applicable, covenant is a rene Begin: Jan 1, Ends: D  Pursuant to O.C.G.A. § 48-5-7.4(d the 9th year of a covenant period s for an additional 10 years.			List types of storage and processing buildings	s:	100
03	197		4032 32	service that are a contract of	the factor of the	
			AUTHO	RIZED SIGNATURE		
sign this a the back of Signature Signature (Please ha	pplication on f this application of Taxpayer of Taxpayer of Taxpayer of Taxpayer of Taxpayer additional	behalf of the owner(s ion form. Tam also average and a second and a se	making application and that I have shower that certain penalty provisions are ded Representative led Represe	own the percentage interest for each of the ince applicable if this covenant is breached.  Date Application Sworn to and subscribed before methis	dividuals having an owner and the state of t	right to this property on
			FOR TAX A	SSESSORS USE ONLY		
MA	P & PARCE	L NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:	
	245 01014	A	03	21164	Begin: Jan 1, 201	16 Ends: Dec 31, 2025
					If applicable, covenar year: Begin: Jan 1, 2016	ent is a continuation for tax Ends: Dec 31, 2025
			the 9th year of a covenant period so th	taxpayer may enter into a renewal contract in nat the contract is continued without a lapse		where part of the property has riginal Covenant Map and
Approved:	Date:		Board of Tax A	ssessors s shall issue a notice to the taxpayer in the sam	Date	ations are insued
Defiled	Date: _		O.C.G.A. Section 48-5-306.	s shall issue a notice to the taxpayer in the sam	ie manner as all other no	Dilices are issued

	CURRE	ENT USE ASSESSMENT	QUESTIONNAIF	RE – PT283A	245 01014A					
described in this ap	other than single title plication, the percent ble to this application.	ed owners, must list below each in age interest of each, the relationsh	dividual's name that only of each (if the appl	wns a beneficial inter icant is a family farm	rest in the property entity), and all other					
beneficial intered described in this a form does not conta list all owners, p providing all inform		Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	property under other acres in other c	ou own interest in covenants and total onservation use nants	Each owner's percent interest owned and number of acres owned by each under other covenants				
	Name / Relati			County	Total Acres	% Interest / No of Acres				
JOSEPHIN	IE S Scot	T WIFE	1/3							
Check Appropriate	eck Appropriate Ownership Type:									
[X] One or m	ore natural or naturali	ized citizens.								
[ ] An estate	of which the devisee	s or heirs are one or more natural	or naturalized citizens							
[ ] A trust of	which the beneficiari	es are one or more natural or natur	ralized citizens.							
family limi past or fur records);	ted liability company. ture bona fide conser	J., a family corporation, family partner Percent (%) of gross income from vation uses, within this state within that in the case of a newly formed fastimate records.)	bona fide conservation the year immediately	on uses(incl preceding the year in	uding earnings on inv which eligibility is so	vestments directly related to bught (include supporting tax				
	conservation organiz	ation designated as a 501(c)(3) org	ganization under the I	nternal Revenue Cod	e. (Provide copy of IR	S determination				
[ ] Bona fide	club organized for pl	easure, recreation, and other nonp	rofitable purposes pu	rsuant to Section 501	(c)(7) of the Internal I	Revenue Code. (Provide				
		nd the percentage use, as they	relate to the propert	y described in this	application.	A CONTRACTOR OF THE SECOND				
	arvesting, or storing		AS What							
[] Feeding, t	oreeding, or managing	g livestock or poultry %								
[X] Producing	plants, trees, fowl, o	or animals (including the production	of fish or wildlife) %	100						
production	abitat of not less than n shall be considered 3-5-7.4(b)(2)	ten (10) acres of wildlife habitat (e a type of agriculture); % (se	either in its natural sta ee board of tax assess	te or under managem ors for appropriate do	ent; no form of commocumentation in accor	nercial fishing or fish rdance with O.C.G.A.				
[ ] Production	n of aquaculture, hort	iculture, floriculture, forestry, dairy,	, livestock, poultry, an	d apiarian products %	6					
[] Yes [X] No	Is this property or a	iny portion thereof, currently being g used by the lessee, as well as th	leased? (If yes, list th	e name of the person	or entity and briefly e	explain how				
[]Yes [x]No	Are there other real	property improvements located on	this property other th	an the storage and p	rocessing buildings li	sted on the				
[] Yes [ <b>½</b> ] No		tion? If yes, briefly list and describe ctive covenants currently affecting			If yes, please explain					
[ ] Yes [X] No	Are there any deed	restrictions on this property? If yes	s, please list the restri	ctions.						
ĭX]Yes []No	Does the current zo	oning on this property allow agricult	tural use? If no, pleas	e explain.						
[]Yes [X]No	Is there any type bu	isiness operated on this property?	If yes please indicate	business name & typ	e 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										
APPLICAT	APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY									
use assessment with the property records of the Sworn to and subscribe	ne county board of tax a clerk's office. ed before me	naving satisfied all applicable taxes and assessors. Pursuant to O.C.G.A. § 48-	5-7.4(w), no fee is requi	ired for the clerk of supe	, do hereby file this app erior court to file and inc	dication for release of current dex this release in the real				
This day of	, Taxp	payer's Authorized Signature A	Approved by: Board of Ta	ax Assessors						
Notary Public		Date Filed	Date Appr	oved						

245 01014A	2017	2017 Spalding County Board of Assessors							
Owner Information	General Prop	perty Information	n				Values		
SCOTT SR JOHN O & JOSEPHINE S &	SITUS	1906 EXT N 2	ND ST				Imp Val		
SCOTT JR JOHN O 1906 N 2ND ST EXTN GRIFFIN, GA 30223	LEGAL	NORTH SEC	OND ST	EXTN 12	2.45 AC		Acc Val		
	Tax District	SPALDING COUNTY		1069	Homestead	LS8	Land Val		
	Total Acres	122.45	LL	197	No Covenant	0	2016 : 60		
	Zoning	R1	LD	03	Acc/Des	5B941229	2014 : 83		
	Unit	The second section is a second section of the	Return	Value	0				
Topography - 1.00 Wetlands - 1.00 Sh	nape - 1.00 Ea	sements - 1.00	E	kternal - 1	1.00 Ass	emblage - 1.00	Other		

4/25/2017: INTENT TO BREACH LETTER MAILED. BB; PROPERTY SUBDIVIDED ACCORDING TO DEEDS FOR 2016; combined 251-1-62A with this parce (90.28 AC) AND 245-1-9 (6.18 AC) WITH 245-1-14A (FOR A TOTAL OF 218.91 AC) PER OWNER'S REQUEST.

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	cs	٨
SCOTT SR JOHN O & JOSEPHINE S	SCOTT JOHN O & JOSEPHINE S	2016-02-12	4032 32			0 V1	
SCOTT JOHN O & JOSEPHINE S	SCOTT JOHN O	1981-02-27	632 195	7 342		0 V1	
SCOTT JOHN O	RHODES EVERETT SHERYL	1977-08-03	500 159	7 342	10,0	000 A1	

		LANI	INFORMATION		
cs	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
A5	Open Land	3	0.07	4,548	318
A5	Open Land	4	8.78	4,548	39,931
A5	Open Land	5	0.16	4,548	728
A5	Open Land	6	3.53	4,548	16,054
A5	Open Land	8	11.22	4,548	51,029
A5	Open Land	9	0.27	4,548	1,228
A5	Woodland	1	4.23	3,698	15,643
A5	Woodland	2	6.95	3,698	25,701
A5	Woodland	3	2.49	3,698	9,208
A5	Woodland	5	3.46	3,698	12,795
A5	Woodland	6	8.21	3,698	30,361
A5	Woodland	7	69.93	3,698	258,601
A5	Pond	5	1.15	4,448	5,115

Review: 3/5/2009 by JERRY JOHNSON/HEATHER HEADLEY

A5	CUVA Res	5		2.00		4,548		9,0	96					
			AC	CESSC	RY IMPR	OVEM	ENTS - 2	45 0101	4A					
cs	DESCRIP		DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	РСОМ	Func	Econ	Neigh	IDnits
A6	Carport - Constructed		20	20	400	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00
A6	Farm Utility Building		24	36	864	1900	0.80	0.70	0.70	1.00	1.00	1.00	1.00	0.00
A1	Garage - Detached		20	24	480	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00
A6	Greenhouse - Fiberglass	The Parish and Control of the American Control of Contr	24	42	1008	1900	1.00	0.80	0.80	1.00	1.00	1.00	1.00	0.00
A6	Lean-To	Annual Report Annual Control of the Annual C	12	48	576	1900	1.00	0.70	0.70	1.00	1.00	1.00	1.00	0.00
A6	Lean-To		12	48	576	1900	1.00	0.70	0.70	1.00	1.00	1.00	1.00	0.00
A6	Pole Shelter		20	36	720	1900	1.00	0.70	0.70	1.00	1.00	1.00	1.00	0.00
A6	Shed Farm/Utility (3 Sides)		14	30	420	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00
A1	Shop Equipment Building	to to the last to the Advances of the College of th	48	60	2880	1900	1.10	0.70	0.70	1.00	1.00	1.00	1.00	0.00
A9	Swimming Pool - Vinyl		18	36	648	1900	1.00	0.60	0.60	1.00	1.00	1.00	1.00	0.00
A6	Wellhouse - No Value	the first of the force of the same flow of the same in the same of	6	6	36	1900			0.00	1.00	1.00	1.00	1.00	0.00

Impr Key	14179	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	2,926	Grade	1.00
Story Height	1 Story	Year Built	1950
Foundation	Masonry	Eff Year Built	1975
Exterior Wall	Wood w/Stone Accents	Condition	Average
Roofing	Shingles - Architectural	RCN	240,207
Roof Shape	Gable	Phy Depr	0.47
Floor Construction	Wood Joist	Phy OVR	0.00
Floor Finish	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	6	FMV	90,318
Full Baths	3	MAV	0
Half Baths	0	OVR FMV	0

22 14 Dk		
20 60	10 1.0	7OP <sup>15</sup> 7 15 14 EG 23 22
10kW	19 <sub>9</sub> 37 24 4 FAQT <sup>4</sup> 37	1 E 15 2 14 6 29

	Sketch Legend		Other Featu	res
Code	Туре	Area	CODE TYPE	AREA
1.0	1.0 Story	2926	Const 1 sty 1 Box	2
Dkw	Deck - Wood	308		
Dkw	Deck - Wood	100		
PAT	Patio	40		
EG	Garage - Enclosed	308		
OP	Porch - Open	105		
FPa	Porch - Encl w/Glass	204		





# SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 245-01-014B

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval of the 2017 Continuation application for 2016 covenant on the following property:

Scott Sr, John O and Josephine and Scott Jr. John O.

N. 2nd Street

Parcel: 245-01-014B

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure Manual

Is this Item Goal Related?

No

Summary and Background

Mr. Scott was approved for Conservation in 2016. He has added his son to the deed but would like to continue the covenant.

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

**ATTACHMENTS:** 

Description Upload Date Type

□ Documents 6/7/2017 Cover Memo

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

City, State, Zip

Number of acres included in this application.

SCOTT SR JOHN O & JOSEPHINE S &

Owner's mailing address

	JR JOHN O ND ST EXT			GRIFFIN, GA 30223	Agricultural Land: Timber Land:									
Property Id	ocation (Stree	et, Route, Hwy, etc.)	All of the management	City, State, Zip of Property:	Covenant Acres 6.18									
0N 2ND	ST EXT			GRIFFIN, GA 30223	Total Acres 6.18									
District	Land Lot	Sublot & Block	Recorded Deed Book/Page	List types of storage and processing buildings:										
03	197		4032 32	A A M THE SHIP TOWNS IN THE SHIP TO SH										
			AUTHO	ORIZED SIGNATURE										
Signature (Please )	gn 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 1 am also aware that certain penalty provisions are applicable if this covenant is breached.    Superior   Date Application Filed													
			FOR TAX A	SSESSORS USE ONLY										
MA	P & PARCE	EL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:									
	245 01014	В	03	33341	Begin: Jan 1, 2016 Ends: Dec 31, 2025									
		eferential ent, provide date	If applicable, covenant is a renewa Begin: Jan 1, Ends: Dec		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2016 Ends: Dec 31, 2025									
				o a taxpayer may enter into a renewal contract in o that the contract is continued without a lapse been transferred, list Original Covenant M Parcel Number:										
Approved:	Date:	If deni	Board of Tax A ed, the County Board of Tax Assessors O.C.G.A. Section 48-5-306.	ssessors s shall issue a notice to the taxpayer in the sam	Date ne manner as all other notices are issued									
		P												

CURRI	ENT USE ASSESSMENT	QUESTIONNAIF	RE – PT283A	245 01014B							
ALL APPLICANTS, other than single titl	led owners, must list below each in	dividual's name that o	wns a beneficial inter	est in the property							
described in this application, the percen		nip of each (if the appl	icant is a family farm	entity), and all other							
information applicable to this application		I 5			Foot would never to						
Each Person's Name having any beneficial interest in the property	Relationship (complete only if application is for a family farm	Percent interest owned in property		ou own interest in covenants and total	Each owner's percent interest owned and number						
described in this application. (If this	entity)	in this application		onservation use	of acres owned by each						
form does not contain sufficient lines to	3,	only	cove	nants	under other covenants						
list all owners, please attach list											
providing all information requested for each individual.)		S									
Name / Relat	tionship		County	Total Acres	% Interest / No of Acres						
JOSEPHINE S SCOT		1/3	0	20	43						
Superiffice S Scot	1 wife	/ \)	0		12						
Check Appropriate Ownership Type:				THESE							
(i) One or more natural or naturalized citizens.  I An estate of which the devisees or heirs are one or more natural or naturalized citizens.											
• • • • • • • • • • • • • • • • • • • •											
	ies are one or more natural or natu										
[ ] A family owned farm entity (e.	g., a family corporation, family partr r. Percent (%) of gross income fron	nership, family genera	I partnership, family I	imited partnership, fa	mily limited corporation or						
past or future bona fide conse	rvation uses, within this state within	n the year immediately	preceding the year in	n which eligibility is so	ought (include supporting tax						
	hat in the case of a newly formed fa	amily farm entity, an e	stimate of the income	of such entity may b	e used to determine its						
eligibility (include supporting e  [ ] Nonprofit conservation organize	estimate records.)  zation designated as a 501(c)(3) or	ganization under the l	nternal Revenue Cod	e. (Provide copy of IF	RS determination						
letter/charter with application.)		arafitable nurneces nu	rayant to Castian FO1	I/a)/7) of the Internal	Payanya Cada (Provida						
copy of IRS determination letter	leasure, recreation, and other nonper/ er/charter with application.)	profitable purposes pu	rsuant to Section 50	r(c)(7) or the internal	Revenue Code. (Provide						
Check All Bona fide uses that apply a	and the percentage use, as they	relate to the proper	ty described in this	application.	E/2 A/2%						
[ ] Raising, harvesting, or storing	crops %	, ,5n x 1927)									
[ ] Feeding, breeding, or managing	ng livestock or poultry %										
[X] Producing plants, trees, fowl,	or animals (including the production	n of fish or wildlife) %	100								
[ ] Wildlife habitat of not less that	n ten (10) acres of wildlife habitat (	either in its natural sta	te or under managen	nent; no form of comm	nercial fishing or fish						
production shall be considered Section 48-5-7.4(b)(2)	d a type of agriculture); % (se	ee board of tax assess	sors for appropriate d	ocumentation in acco	ordance with O.C.G.A.						
[ ] Production of aquaculture, hor	rticulture, floriculture, forestry, dairy	, livestock, poultry, ar	nd apiarian products	%							
[ ] Other		a rate of gra-	and the second								
	any portion thereof, currently being ng used by the lessee, as well as th			n or entity and briefly	explain how						
	al property improvements located or ation? If yes, briefly list and describ			rocessing buildings I	isted on the						
	rictive covenants currently affecting			If yes, please explain	1.						
[ ] Yes [X] No Are there any deed	d restrictions on this property? If ye	es, please list the restr	ictions.								
[¼] Yes [] No Does the current z	coning on this property allow agricul	Itural use? If no, pleas	se explain.								
[ ] Yes [X] No Is there any type b	usiness operated on this property?	If yes please indicate	business name & ty	pe of business.							
• If this application is for property that is less • Although not required, the applicant(s) for a	than 10 acres in size, a taxpayer must	submit additional relevant	ant records providing pr	oof of bona fide agricult	tural use.						
determination. This information may include:											
(1) Plans or programs for the production of a substantiate a bona fide conservation use, so											
entity return (e.g., Federal Form 1065, 1120,	etc.)										
• The Board of Tax Assessors can only deny not in compliance with O.C.G.A. § 48-5-7.4.	an application if the use of the propert	y does not meet the def	nition of bona fide agric	cultural property or if the	ownership of the property is						
APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY											
I, the owner of the above described property, use assessment with the county board of tax property records of the clerk's office.											
Sworn to and subscribed before me This day of, Tax	xpayer's Authorized Signature	Approved by: Board of 1	ax Assessors								
Notary Public	Date Filed	Date App	roved								

245	01014B		2017	2017 Spalding County Board of Assessors  6/6/2017 11:12 Acct # 33341 SCG\bbrownin								41	9 AM	
Owner	Information		General Prop	General Property Information Values										
	T SR JOHN O & JOSEPHINE S &	•	SITUS	SITUS 0 EXT N 2ND ST								Imp Val		
	T JR JOHN O I 2ND ST EXTN		LEGAL	6.18 AC NORTH 2ND ST EXTN							'al			
			Tax District	SPALDING GMD 1069 Homestead S0				a transfer of the second secon	Land \	Val		*****	53,540	
GRIFFI	IN, GA 30223			COUNTY						Total	Value			53,540
		Total Acres	6.18	LL	197	No Covenar	enant	C	2016 : 53,540			2015 : 0		
		Zoning	AR1	LD	03	Acc/Des	s 0 -	0000000 20		2014 : 0		2013 : 0		
			Unit		Return Value		0							
Topogr	raphy - 1.00 Wetlands - 1.0	0 Shape - 1.0	0 Eas	sements - 1.00	E	xternal -	1.00	Assembl	age - 1.00	Otl	her - 1.0	)	10001	- 1.00
4/25/20	17: INTENT TO BREACH LETTI	ER MAILED. BB ; PRO	PERTY SUBDIV	IDED ACCORD	ING TO I	DEED F	OR 2016;	2015: 245-1-	14A					
				SALES INFORI	MATION									
Grante	e	Grantor		Date	Deed	Book	Plat Boo	ok Sale	eprice	cs	Mkt V	alue	Reason	
SCOTT	SR JOHN O & JOSEPHINE S	SCOTT JOHN O & JC	SEPHINE S	2016-02-	12 4032	32				0 V4		(	QC	
SCOTT	F JOHN O & JOSEPHINE S	INLAND EMPIRE INC		2004-11-0	08 2585	313			36,50	0 R4		(	) LM	
				LAND INFOR	MATION									
cs	CS Code / Description Method			Depth Fro			Depth L Factor	Jnit Value	Adj Unit	,	Adj	Value		
A3	1244 M244-245 -	Acre	6.18	3 0	0			10,000.0	0,0	00.00	1.00		53,540	

**245 01014B** Review: by / Page 1 of 1



## SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 245-01-014C

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval of the 2017 Continuation application for 2016 covenant for the following property:

Scott Sr. John O and Josephine S. and Scott Jr, John O.

E. McIntosh Road Parcel: 245-01-014C

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure Manual

Is this Item Goal Related?

No

#### Summary and Background

Mr. Scott was approved for conservation in 2016. He has added his son to the deed and would like to continue the 2016 covenant.

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

**ATTACHMENTS:** 

Description Upload Date Type

Documents 6/7/2017 Cover Memo

PT283A Rev. 2/15

\_ Date: \_

pursuant to O.C.G.A. Section 48-5-306.

### 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

SCOTT SR JOHN O & JOSEPHINE S & Owner's mailing address City, State, Zip Number of acres included in this application. SCOTT JR JOHN O GRIFFIN, GA 30223 Agricultural Land: 1906 N 2ND ST EXTN Timber Land: Property location (Street, Route, Hwy, etc.) City, State, Zip of Property: Covenant Acres 90.28 **0E MCINTOSH RD** GRIFFIN, GA 30223 **Total Acres** 90.28 District Land Lot Sublot & Block Recorded Deed Book/Page List types of storage and processing buildings: 03 189 4032 32 **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 formal am also aware that certain penalty provisions are applicable if this covenant is breached. Signature of Taxpayer or Taxpayer's Authorized Representative Signature of Taxpayer or Taxpayer's Authorized Representative (Please have additional taxpayers sign on reverse side of application) 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 MAP & PARCEL NUMBER TAX DISTRICT TAXPAYER ACCOUNT NUMBER YEAR COVENANT: 245 01014C 03 33342 Begin: Jan 1, 2016 Ends: Dec 31, 2025 If transferred from Preferential If applicable, covenant is a renewal for tax year: If applicable, covenant is a continuation for tax Agricultural Assessment, provide date Begin: Jan 1, \_\_\_\_\_ Ends: Dec 31, \_\_\_\_ year: of transfer: Begin: Jan 1, 2016 Ends: Dec 31, 2025 Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in If continuing a covenant where part of the property has the 9th year of a covenant period so that the contract is continued without a lapse been transferred, list Original Covenant Map and for an additional 10 years. Parcel Number: Approved: \_\_\_\_ Date: \_\_\_ **Board of Tax Assessors** 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

	CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A 245 01014C											
described in this	rs, other than single titl application, the percent cable to this application	ed owners, must list below each inc tage interest of each, the relationsh	dividual's name that o ip of each (if the appli	wns a beneficial inter icant is a family farm	est in the property entity), and all other							
beneficial inte described in th form does not co list all owners providing all info	s Name having any crest in the property is application. (If this nation sufficient lines to s, please attach list to mation requested for individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	property under other acres in other c	ou own interest in covenants and total onservation use nants	Each owner's percent interest owned and number of acres owned by each under other covenants						
	Name / Relat	tionship		County	Total Acres	% Interest / No of Acres						
JOSEP	HINE S SO	COTT - WIFE	1/3	0	0	1/3						
	iate Ownership Type:	II	The fact of the same									
	more natural or natural	lized citizens. es or heirs are one or more natural (	or naturalized citizens									
		ies are one or more natural or natur g., a family corporation, family partr		I nartnership, family I	imited nartnershin fa	mily limited cornoration or						
family past or record	limited liability company future bona fide conse	Percent (%) of gross income from ervation uses, within this state within that in the case of a newly formed fa	n bona fide conservati n the year immediately	on uses(incl preceding the year in	uding earnings on inv n which eligibility is so	vestments directly related to bught (include supporting tax						
		zation designated as a 501(c)(3) org	ganization under the I	nternal Revenue Cod	e. (Provide copy of IF	RS determination						
The state of the s	harter with application.) ide club organized for p	leasure, recreation, and other nonp	rofitable purposes pu	rsuant to Section 501	(c)(7) of the Internal	Revenue Code. (Provide						
copy o	f IRS determination lette	er/charter with application.)										
Check All Bona	fide uses that apply a	and the percentage use, as they	relate to the proper	ty described in this	application.							
	g, harvesting, or storing											
		ng livestock or poultry %		100								
		or animals (including the production			ant no form of comm	norgial fishing or fish						
produc Section	tion shall be considered n 48-5-7.4(b)(2)	n ten (10) acres of wildlife habitat (ed a type of agriculture); % (se	ee board of tax assess	sors for appropriate d	ocumentation in acco	rdance with O.C.G.A.						
	ction of aquaculture, hor	rticulture, floriculture, forestry, dairy	, livestock, poultry, ar	d apiarian products	/6							
[ ] Other	Is this property or	any portion thereof, currently being	leased? (If yes, list th	ne name of the persor	or entity and briefly	explain how						
	the property is being	ng used by the lessee, as well as th	ne percentage of the p	roperty leased.)								
[]Yes [XÎNo	Are there other rea	al property improvements located or ation? If yes, briefly list and describ	e these real property	nan the storage and primprovements.	rocessing buildings i	isted on the						
[]Yes [X]No	Are there any rest	rictive covenants currently affecting	the property describe	ed in this application?	If yes, please explain	1.						
[]Yes [XNo	Are there any deed	d restrictions on this property? If ye	s, please list the restr	ictions.								
[X] Yes [] No	Does the current z	coning on this property allow agricul	Itural use? If no, pleas	se explain.								
[]Yes [X]No		ousiness operated on this property?										
Although not requ determination. This (1) Plans or progra substantiate a bon- entity return (e.g., for the Board of Tax not in compliance of the substantial of	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.											
		EASE OF CURRENT USE										
I, the owner of the use assessment w property records of Sworn to and subs	ith the county board of tax the clerk's office. cribed before me	having satisfied all applicable taxes ar assessors. Pursuant to O.C.G.A. § 48	-5-7.4(w), no fee is requ	ired for the clerk of sup	e, do hereby file this apperior court to file and in	plication for release of current dex this release in the real						
This day of	, Ta	xpayer's Authorized Signature	Approved by: Board of T	ax Assessors								
Notary Public		Date Filed	Date App	roved								

24	2017: INTENT TO BREACH LETTER MAILED. BB; PI  Itee Grantor  TT SR JOHN O & JOSEPHINE S SCOTT SR JOHN TT JOHN O PLUM CREEK TIM  LAND INFORM  Land Use Productivity ACRES			2	017 Sp	oalding	Cou	nty B	Acc	2017 11:12: t # 33342 G\bbrowning				
Own	er Information  TT SR JOHN O & JOSEPHINE S & FT JR JOHN O N 2ND ST EXTN  FIN, GA 30223  Graphy - 1.00 Wetlands - 1.00 Shape - 2017: INTENT TO BREACH LETTER MAILED. BB; FOR STAN STAN STAN STAN STAN STAN STAN STAN		Gene	eral Property	Information	n				Value	9S			
		JOSEPHINE S &		SITUS	S 0	E MCINTO	SH RD		4.00		Imp V	/al		C
				LEGA	AL 90	0.28 AC E M	CINTOS	H RD PB	13/38		Acc V	/al		The second secon
GDIE	EINI GA 30223			Tax D		PALDING	GMD	1825	Homestead	S0	Land	Val		344,241
GIVII	1 IIV, GA 30223	aphy - 1.00 Wetlands - 1.00 Shape -			C	OUNTY					Total	Value		344,241
				Total /	Acres	90.28	LL	189	No Covenant	0	2016	: 344,241	2015	: 0
				Zoning	g R	Q	LD	03	Acc/Des	0A - 1.000000	2014	: 0	2013	: 0
				Unit			Return \	Value	0				,	
Topog	graphy - 1.00	Wetlands - 1.00	Shape - 1.0	00	Easeme	ents - 1.00	Ex	ternal - 1	1.00 Ass	semblage - 1.00	Ot	ther - 1.00	1000	1 - 1.00
4/25/2	2017: INTENT TO	BREACH LETTER MA	AILED. BB ; PRO	PERTY S	SUBDIVIDED	ACCORDI	NG TO [	DEED FO	OR 2016 ; 2015: 2	45-1-14A				
					SAL	ES INFORM	MATION							
Gran	tee	Gran	ntor		D	ate	Deed	Book	Plat Book	Saleprice	cs	Mkt Value	Reason	
SCO	TT SR JOHN O & .	IOSEPHINE S SCO	TT SR JOHN O	& JOSEP	PHINE S	2016-02-1	2 4032	32			0 V5		0 QC	•
SCOT	TT JOHN O	PLUI	M CREEK TIMBE	RLANDS	S LP	2008-04-1	6 3242	10		540,000	0 A5		0 LM	
		LA	ND INFORMAT	ION										
cs	Land Use	Productivity	ACRES	U	Init Value	UnA	dj Value							
A5	Open Land		4	4.09		4,548	1	8,601						
A5	Open Land		5	2.46		4,548	1	1,188						
A5	Open Land		8	5.67		4,548	2	5,787						
A5	Woodland		2	5.97		3,698	2	2,077						
A5	Woodland	- Carlo Carlo de Carlo C	3	23.83		3,698	8	8,123						
A5	Woodland		4	2.27		3,698		8,394						
A5	Woodland		5	19.31		3,698	7	1,408						
erina in a marketini in a farancia														

98,663

**245 01014C** Review: by/ Page 1 of 1

3,698

26.68

A5

Woodland



# SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 251-02-001A

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval of the 2017 continuation of the 2016 Conservation covenant for the following property:

Scott Sr, John O & Scott Jr, John O.

1714 N. 2nd Street Ext. Parcel: 251-02-001A

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure

Is this Item Goal Related?

No

#### Summary and Background

Mr. Scott was approved for Conservation in 2016, which will expire on December 31, 2016. He has added his son on the deed but would like to continue the covenant

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

**ATTACHMENTS:** 

Description Upload Date Type

□ Documents 6/7/2017 Cover Memo

PT283A Rev. 2/15

Date:

pursuant to O.C.G.A. Section 48-5-306.

#### 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 SCOTT SR JOHN O & Owner's mailing address City, State, Zip Number of acres included in this application. JOHN SCOTT JR GRIFFIN, GA 30223 Agricultural Land: 1906 SECOND STREET EXT 22,50 Timber Land: Property location (Street, Route, Hwy, etc.) City, State, Zip of Property: Covenant Acres 22.50 1714N 2ND ST EXT GRIFFIN, GA 30223 Total Acres 22.50 District Land Lot Sublot & Block Recorded Deed Book/Page List types of storage and processing buildings: 03 196 3766 149 **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. ca ature of Faxpayer or Taxpayer's Authorized Representative Signature of Taxpayer or Taxpayer's Authorized Representative (Please have additional taxpayers sign on reverse side of application) 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 MAP & PARCEL NUMBER TAX DISTRICT TAXPAYER ACCOUNT NUMBER YEAR COVENANT: 251 02001A 03 22317 Begin: Jan 1, 2016 Ends: Dec 31, 2025 If transferred from Preferential If applicable, covenant is a renewal for tax year: If applicable, covenant is a continuation for tax Agricultural Assessment, provide date Begin: Jan 1, \_\_\_\_ Ends: Dec 31, \_\_\_ vear: of transfer: Begin: Jan 1, 2016 Ends: Dec 31, 2025 Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in If continuing a covenant where part of the property has the 9th year of a covenant period so that the contract is continued without a lapse been transferred, list Original Covenant Map and for an additional 10 years. Parcel Number: Approved: \_\_\_ Date: Board of Tax Assessors 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

C	CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A 251 02001A										
ALL APPLICANTS, other than si described in this application, the information applicable to this app	ngle titled owners, must list below ea percentage interest of each, the relat lication.	nch individual's name that ionship of each (if the app	owns a beneficial in olicant is a family far	terest in the property m entity), and all other							
Each Person's Name having a beneficial interest in the prope described in this application. (If form does not contain sufficient li list all owners, please attach I providing all information requeste each individual.)	erty application is for a family far this entity) ines to list		property under oth acres in other	e you own interest in ner covenants and total r conservation use venants	Each owner's percent interest owned and number of acres owned by each under other covenants						
Name	/ Relationship	1	County	Total Acres	% Interest / No of Acres						
				+							
			-								
Check Appropriate Ownership	Type:			_							
One or more natural or	naturalized citizens.										
	devisees or heirs are one or more nat	tural or naturalized citizen:	s.								
1	neficiaries are one or more natural or										
[ ] A family owned farm en family limited liability co past or future bona fide	tity (e.g., a family corporation, family mpany. Percent (%) of gross income conservation uses, within this state vever, that in the case of a newly form	partnership, family general from bona fide conservate within the year immediately	ion uses(in v preceding the year	cluding earnings on inversion which eligibility is so	restments directly related to						
	organization designated as a 501(c)(	3) organization under the	Internal Revenue Co	ode. (Provide copy of IR	S determination						
[ ] Bona fide club organize	d for pleasure, recreation, and other on letter/charter with application.)	nonprofitable purposes pu	ırsuant to Section 50	01(c)(7) of the Internal F	Revenue Code. (Provide						
	pply and the percentage use, as t	hey relate to the proper	ty doscribed in thi	c application							
[ ] Raising, harvesting, or s		ney relate to the proper	ty described in thi	s application.							
100 100	anaging livestock or poultry %										
	fowl, or animals (including the produ		100								
production shall be cons Section 48-5-7.4(b)(2)	ss than ten (10) acres of wildlife habi sidered a type of agriculture); %	_ (see board of tax assess	sors for appropriate	documentation in accor-	ercial fishing or fish dance with O.C.G.A.						
[ ] Production of aquacultum [ ] Other	re, horticulture, floriculture, forestry, o	dairy, livestock, poultry, ar	nd apiarian products	%							
[ ] Yes [X] No Is this prope	erty or any portion thereof, currently be	eing leased? (If yes, list th	ne name of the perso	on or entity and briefly e	explain how						
the property	is being used by the lessee, as well a ner real property improvements locate	as the percentage of the p	property leased.)								
front of this a	application? If yes, briefly list and des	scribe these real property	improvements.								
A	y restrictive covenants currently affect	,		? If yes, please explain.	,						
	y deed restrictions on this property?										
	rrent zoning on this property allow ag										
·	type business operated on this prope										
determination. This information may in (1) Plans or programs for the production	on of agricultural and timber products (2)	es may wish to provide addit	ional information to as	ssist the board of assesso	ors in making their						
entity return (e.g., Federal Form 1065, • The Board of Tax Assessors can only	use, such as receipts for feed, equipmen 1120, etc.) / deny an application if the use of the pro	t, etc. (4) Income tax records	s, such as copies of a	previously filed Federal So	chedule F or the appropriate						
APPLICATION FOR	RELEASE OF CURRENT U	ISE ASSESSMENT	OF BONA FIR	E AGRICUI TUR	AL PROPERTY						
I, the owner of the above described pro	perty, having satisfied all applicable taxe	s and penalties associated	with the covenant above	e do horoby file this appli	igation for release of surrent						
property records of the clerk's office.  Sworn to and subscribed before me	of tax assessors. Pursuant to O.C.G.A. §	§ 48-5-7.4(w), no fee is requ	with the covenant aboverself and the clerk of su	re, do nereby file this appli perior court to file and inde	ex this release in the real						
This day of,	Taxpayer's Authorized Signature	Approved by: Board of Ta	ax Assessors								
Notary Public	Date Filed	Date Appr	oved								

25 <sup>-</sup>	1 02001A			2017	Spalding	Coui	nty	Board	d of As	sessors	Acc	2017 1 t # 223 G\bbrov	17	MA 80	
Owne	er Information			General Prop	erty Informatio	on					Valu	es			
	TT SR JOHN O &			SITUS	1714 EXT N	2ND ST					Imp \	/al			
	N SCOTT JR SECOND STREET EX	Т		LEGAL	N 2ND ST EX	KT 22.50 A	AC.			Charles and the Market Say and the Control	Acc \	/al			
CDIE	FIN, GA 30223			Tax District	SPALDING	GMD	1825	Home	estead	S0	Land	Val			65,8
GNI	T IN, GA 30223				COUNTY						Total	Value			65,8
				Total Acres	22.50	LL	196	CUV	2016	15045	2016	6: 65,835		2015	: 65,835
				Zoning		LD	03	Acc/[	Des	5C000000	2014	: 65,835		2013	: 65,835
				Unit		Return V	/alue	0						•	
Topog	graphy - 1.00 We	tlands - 1.00	Shape90	Eas	sements - 1.00	Ext	ternal -	- 1.00	Asse	mblage - 1.00	0	ther95		124	13 - 1.00
2/16/1	16: BOA APPROVED 2	016 CUVA. BB;	12/31/15: CUVA EX	PIRED; 10/12/1	5 ADDRESS C	HANGE P	ER TO	CO KH; 19	992: 251-2-1	; 1996: CUV RE	NEWA	AL			
				9	SALES INFOR	MATION									
Grant	tee	Gr	antor		Date	Deed	Book	Plat E	Book :	Saleprice	cs	Mkt V	alue	Reason	
SCOT	TT SR JOHN O	SC	OTT RALPH CLIFT	ON ESTATE	2013-05-	31 3766	149	•	•		) V4			0 EA	_
SCOT	TT RALPH & JOHN JR	FU	TRAL THOMAS WA	LTER III	1992-09-	01 1120	149			34,00	) V4			0 LM	
SCOT	TT RALPH & JOHN JR	FU	TRAL ALYCE P EST	TATE & DORA	1992-09-	01 1120	149				) A4			0 ES	
					LAND INFOR	MATION									
cs	Code / Description		Method	Units	Depth Fro			Depth Factor	Unit Value	Adj Unit		Adj	Value		
V4	1251 Map251 -	-	Acre	22.50	0	0			10,00	00.00 10,0	00.00	1.00		77,0	00
			CONSERVA	ATION USE LA	ND INFORMA	TION							William Balance and the first		
		Land Use	Productivity	ACRES	Uni	it Value		Adjustm	ent	Value					
		Agland 93		4	1.05		754		1.00		792				
W 1/2-11 - 1-4-4		Timberland 93		1	1.68		809		1.00	1,	359				
	and the state of t	Timberland 93		2	2.19	to decide to the state of the second state of	724		1.00	1,	586				
		Timberland 93		3	15.76		657		1.00	10,	354				
		Timberland 93		5	1.82		524		1.00		954				

251 02001A

Page 1 of 1



## SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 262-02-004

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval to accept the 2017 Continuation application for the 2009 Conservation Covenant for the following:

Murphy, Kathryn Gwendolyn T & Hardy, Heather Paige, Trustees

640 New Salem Road Parcel: 262-02-004

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure Manual

Is this Item Goal Related?

No

#### Summary and Background

Gwendolyn T. Murphy was approved for conservation in 2009 and the covenant will expire December 31, 2018. Ms. Murphy has added another name to the deed and would like to continue the original covenant.

Fiscal Impact / Funding Source

#### STAFF RECOMMENDATION

**ATTACHMENTS:** 

Description Upload Date Type

Documents 6/7/2017 Cover Memo



SPALDING COUNTY BOARD OF ASSESSORS

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

City, State, Zip

MURPHY KATHRYN GWENDOLYN T &

Owner's mailing address

Owner's m	ailing addres	ss		City, State, Zip	Number of acres included in this application.			
		ARDY TRUSTEES	3	GRIFFIN, GA 30223	Agricultural Land:			
1888 VAL	JGHN ROA				Timber Land:			
Property lo	cation (Stree	et, Route, Hwy, etc.)		City, State, Zip of Property:	Covenant Acres 40.00			
640 NEV	V SALEM R	D		GRIFFIN, GA 30223	Total Acres 40.00			
District	Land Lot	Sublot & Block	Recorded Deed Book/Page	List types of storage and processing buildings	:			
04	077		4028 123		Manning			
			AUTHO	RIZED SIGNATURE	Megan III			
I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the quadronalte, is trustant expect 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 Agn 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 ownesting 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  Sworn to and subscribed before me this  Way of Wa								
			FOR TAX A	SSESSORS USE ONLY				
MAF	% PARCE	L NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT: Continuation			
	262 02004		03	24507	Begin: Jan 1, 2017 Ends: Dec 31, 2026			
			If applicable, covenant is a renewa Begin: Jan 1, Ends: Dec 3		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2/27 Ends: Dec 31, 2017			
				at the contract is continued without a lapse	If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:			
Approved: _	Date:		Board of Tax A	ssessors	Date			
Denied: _	Date: _	If denie pursuant to	ed, the County Board of Tax Assessors O.C.G.A. Section 48-5-306.	shall issue a notice to the taxpayer in the sam	e manner as all other notices are issued			

	CURR	ENT USE ASSESSMENT	QUESTIONNAI	RE – PT283A	262 02004	
described in this ap	other than single title plication, the percent ble to this application.	ed owners, must list below each in age interest of each, the relationsh	dividual's name that o ip of each (if the appl	wns a beneficial inter icant is a family farm	rest in the property entity), and all other	
beneficial interes described in this a	application. (If this in sufficient lines to lease attach list ation requested for	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	property under other acres in other of	ou own interest in covenants and total onservation use nants	Each owner's percent interest owned and number of acres owned by each under other covenants
-buerdo 170	Name / Relati	onship		County	Total Acres	% Interest / No of Acres
Gwedoly	~ Murph	7	50			
Hathy	Hardin/	Cousin + caretaker	50			
(10	., (,					
Check Appropriate	Ownership Type:					
	ore natural or naturali	zed citizens.				
		s or heirs are one or more natural of	or naturalized citizens			
		es are one or more natural or natur				
[ ] A family of family limit past or fut records);	wned farm entity (e.g ted liability company. ure bona fide conser	., a family corporation, family partn Percent (%) of gross income from vation uses, within this state within at in the case of a newly formed fa	ership, family genera bona fide conservations the year immediately	on uses(incl	uding earnings on inv	restments directly related to
[ ] Nonprofit of		ation designated as a 501(c)(3) org	ganization under the li	nternal Revenue Cod	e. (Provide copy of IR	S determination
[ ] Bona fide copy of IR	club organized for ple S determination letter	easure, recreation, and other nonport/ cr/charter with application.)	rofitable purposes pur	rsuant to Section 501	(c)(7) of the Internal I	Revenue Code. (Provide
Check All Bona fide	e uses that apply ar	nd the percentage use, as they i	relate to the propert	y described in this	application.	
	arvesting, or storing of					
		g livestock or poultry % / 00				
		r animals (including the production				
Section 48	shall be considered -5-7.4(b)(2)	ten (10) acres of wildlife habitat (e a type of agriculture); % (see	e board of tax assess	ors for appropriate do	ocumentation in accor	nercial fishing or fish rdance with O.C.G.A.
[ ] Production	of aquaculture, horti	iculture, floriculture, forestry, dairy,	livestock, poultry, and	d apiarian products %	<u> </u>	
[]Yes [V]No	Is this property or at the property is being	ny portion thereof, currently being I g used by the lessee, as well as the	leased? (If yes, list the	e name of the person	or entity and briefly e	explain how
[]Yes [U/No	Are there other real	property improvements located on ion? If yes, briefly list and describe	this property other th	an the storage and pr	ocessing buildings lis	sted on the
[]Yes MNo		ctive covenants currently affecting			If yes, please explain	
[]Yes []No		restrictions on this property? If yes				
MYes []No		ning on this property allow agricult				
[] Yes [MNo		siness operated on this property? I				
determination. This info (1) Plans or programs for substantiate a bona fide entity return (e.g., Feder	the applicant(s) for a purmation may include: or the production of agree conservation use, sucral Form 1065, 1120, etc.	an 10 acres in size, a taxpayer must s property having more than 10 acres ma ricultural and timber products, (2) Evid h as receipts for feed, equipment, etc. tc.)	ay wish to provide additi ence of participation in (4) Income tax records	onal information to assi a government subsidy p , such as copies of a pr	st the board of assesso program for crops or time eviously filed Federal S	ors in making their ober. (3) Receipts that chedule F or the appropriate
The Board of Tax Assertion of in compliance with Complian	essors can only deny a D.C.G.A. § 48-5-7.4.	n application if the use of the property				
APPLICAT	ION FOR RELE	ASE OF CURRENT USE	ASSESSMENT	OF BONA FIDE	AGRICULTUR	AL PROPERTY
property records of the	e county board of tax as clerk's office.	aving satisfied all applicable taxes and ssessors. Pursuant to O.C.G.A. § 48-5	l penalties associated w 5-7.4(w), no fee is requi	rith the covenant above red for the clerk of supe	do hereby file this appl rior court to file and ind	ication for release of current ex this release in the real
Sworn to and subscribed This day of		ayer's Authorized Signature A	pproved by: Board of Ta	x Assessors		
Notary Public		Date Filed	Date Appro	nyed		

### SPALDING COUNTY **BOARD OF TAX ASSESSORS**

Tel. 770-467-4240 • Fax 770-467-4227 119 East Solomon Street Griffin, Georgia 30223



PT-283A REV 8/07

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

question	nnaire on the l	Assessors of Spaldi pack of this applicat he Clerk of Superio	ion for con	sideration	n of current us	se assessment o	n the property	7.4, I submit this application and the completed described herein. Along with this application, I am
Name of	Owner(individua	al(s), family owned farr	n entity, trust	t, estate or	non-profit cons	ervation organization	n or club) - 1	The name of each individual and the percentage and the maximum amount of property that may be
entered	into a covenant	, please consult the	County Boar	rd of Tax	Assessors.	concerning raining	rann Enddes a	and the maximum amount or property that may be
MURPHY	GWENDOLYN							
Owner's I	Mailing Address			City, State	e and Zip:			Number of acres included in this application.
				GRIFFIN	GA 30223			
1888 VAI	JGHN RD							Agricultural Land:
								Timber Land :
Property	location (Street.	Route, HWY, etc.)		City State	and Zip of Pro	nerty:		Total Acres : 40.00
	EW SALEM RD	,,,			GA 30223	porty.		Total Acres : 40.00
District	Land Lot	Sublot and Block	Recorded	L	T	torage and processi	na huildinas:	
04	077	Gubiot and Block	ž.	- 45	List types of st	torage and processi	ng bullaings.	
	J 0/ /		1 720	- 45				
						D SIGNATURE		information provided on the questionnaire, is true and correct
Signa (please h If denied, 48-5-311.	The back of the ba	Taxpayer's Authorical Taxpayer's Authorical Taxpayer's Authorical Taxpayer's Authorical Taxpayers sign on rever C.G.A. Section 48-5-7.	zed Represe zed Represe se side of ap 4 provides th	ntative entative oplication) at the appl	Date File	sworn sale in the same man Notary Public My Commis	to and subscriped to and subscriped the as other proper, Spalding Co	d before me this 30 day dec 2008  Notary Public Purple of the control of the cont
262 0200	04			03	3	245	507	Begins: Jan 1, 2009 Ends: Dec 31, 2018
		ntial Agricultural	If applie	cable, cove	enant is renewa	I for tax year	7 A T	If applicable, covenant is a continuation for tax year
Assessme	ent, provide date	of transfer:			K	FINEW	AL	Beginning Jan 1, 1999 Ending Dec 31, 2008
			renewa	al contract i	in the 9th year o	7.4(d) a taxpayer ma of a covenant period pse for an additiona	so that the	If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:
Based o consider	n the informat ed such infor	ion submitted abov mation and has mad	e, as well a	as the info wing dete	ormation provermination of t	rided on the ques this application:	tionnaire, the S	Spalding County Board of Tax Assessors has
Approved:	Date:			Bo	pard of Tax Asse	essors		1/26(09 Date
Denied:	Date:	If denied, pursuant to O.	the County E C.G.A. Section	Board of Ta on 48-5-30	ax Assessors sh 6.	nall issue a notice to	the taxpayer in the	he same manner as all other notices are issued
Al	PPLICATION	N FOR RELEASE	OF CUR	RENT U	ISE ASSESS	SMENT OF BC	NA FIDE AG	RICULTURAL PROPERTY
l. vne	er of the above of	lescribed property, have ith the county board of	ing satisfied	all applica	ble taxes and p	enalties associated	with the covenan	tt above, do hereby file this application for release of or Clerk of Superior Court to file and index this release in the
Sworn to a	and subscribed							
thisc	lay UI	·	Auth	orized Sigi	nature		Appro	oved By: Board of Tax Assessors
Notary F	Public		Date F	Filed				Date Approved

#### **CURRENT USE ASSESSMENT QUESTIONNAIRE - PT283A**

PIN: 262 02003A

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 the percentage interest and number of acres of property in other counties where covenants are in effect. Attach tional pages if needed:

Each Individual's Name	Relationship (complete only if application is for	Percent interest owned in	County where you own interest in	Percent interest owned and number of acres under other covenants		
having any beneficial interest in the property described in this application	a family farm entity	property in this application	property under other covenants	nip, family (including diately wiy formed ate records) and Revenue  s application.	No. of Acres	
		***************************************				
					M-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
Check Appropriate Ownership Type:						
family farm entity, an estimate of the income of such [ ] Nonprofit conservation organization designated as a determination letter/charter with application.)  Bona fide club organized for pleasure, recreation, ar Code. (Provide copy of IRS determination letter/charter)	s 501(c)(3) organization and other nonprofitable p	under the Internal Rev	renue Code. (Provide cop	y of IRS		
Check All Bona fide uses that apply and the pe	rcentage use, as th	ey relate to the pro	perty described in thi	s application.		
<ul> <li>Raising, harvesting, or storing crops %</li></ul>	he production of fish or llife habitat (either in its of agriculture(; %	natural state or under (see board of tax asse	essors for appropriate doc	commercial umentation in		
( )Yes (『No Is this property or any portion thereof, curr is being used by the lessee, as well as the	rently being leased? (If e percentage of the pro	yes, list the name of the perty leased.)	ne person or entity and br	iefly explain how	the property	
( )Yes ( )Mo Are there other real property improvement application? If yes, briefly list and describ	s located on this proper be these real property in	rty, other than the stora	age and processing building	ngs listed on the	front of this	
( )Yes ( No Are there any restrictive covenants current	tly affecting the property	y described in this appl	lication. If yes, please ex	plain.		
)Yes (পুর্মিo Are there any deed restrictions on this pro	perty? If yes, please lis	st the restrictions.				
v)Yes ( )No Does the current zoning on this property a	llow agricultural use? I	f no, please explain.				
)Yes ( )Mo Is there any type of business operated on	this property? If yes, p	lease indicate business	s name and type of busine	ess.		
If this application is for property that is less than 10 ac	cres in size, a taxpayer	MUST submit addition	al relevant records provid	ing proof of bona	ı fide	

- though 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.
- Plans or programs for the production of agricultural and timber products.
- Evidence of participation in a government subsidy program for crops or timber
- Receipts that substantiate a bona fide conservation use, suc as receipts for feed, equipment, etc
- □ 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. Section 48-5-7.4

262 0	2004			2017 Spalding County Board of Assessors								
Owner Inf	formation			Ge	eneral Prop	perty Informat	ion				Values	s
	KATHRYN GV			SI	SITUS 640 NEW SALEM RD							
	R PAIGE HARD GHN ROAD	Y TRUSTEES		LE	LEGAL 40 ACS VAUGHN RD						Acc Va	al
GRIFFIN.	GRIFFIN, GA 30223				x District	SPALDING	GMD	1068	Homestead	S0	Land V	/al
,						COUNTY					Total \	Val
				То	tal Acres	40.0	00 LL	077	No Covenant	0	2016 :	: 16
				Zo	ning		LD	LD 04	Acc/Des	4C - 1.047000	2014 : 16	
				Un	it		Retur	n Value	0			
Topograph	ny - 1.00	Wetlands - 1.0	00	Shape - 1.00	Eas	sements - 1.0	0	External -	1.00 As	ssemblage - 1.00	Oth	ner
4/25/2017:	INTENT TO B	REACH LETTI	ER MAILED	). BB ; 1983: 262-	2-4 & 5; CC	ONSERVATIO	N RENE	WED 1/21/	/2009.			_
						SALES INFO	RMATIO	N				
Grantee			Grantor			Date	Dee	ed Book	Plat Book	Saleprice	cs	1
MURPHY	KATHRYN GW	/ENDOLYN T	MURPHY	GWENDOLYN		2016-01	1-27 402	28 123		(	) V5	
MURPHY	GWENDOLYN		THOMPS	Н Н ИС		1984-08	3-02 72	8 45		(	) V5	
			LAND II	NFORMATION								
CS La	and Use	Productivi	ty A	CRES	Unit Valu	ue Un	Adj Valu	ie				
A5 O	pen Land		4	0.0		4,548		45				
A5 O	pen Land		5	5.81		4,548		26,424				
A5 O <sub>l</sub>	pen Land	Carlo con America Contractor Cont	8	1.43	3	4,548		6,504				

3,698

3,698

65,676

46,225

Woodland

Woodland

A5 A5 3

5

17.76

12.50



## SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 262-02-003A

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval of the 2017 Continuation application for the 2009 Conservation Covenant for the following property:

Murphy, Kathryn Gwendolyn T. & Hardy, Heather Paige Trustees

1888 Vaughn Road Parcel: 262-02-003A

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Tax Assessors Policy and Procedure Manual

Is this Item Goal Related?

No

#### **Summary and Background**

Ms. Murphy was approved for conservation in 2009 and it will expire December 31, 2018. Ms. Murphy added a name to the deed but wishes to continue the 2009 covenant.

Fiscal Impact / Funding Source

#### STAFF RECOMMENDATION

**ATTACHMENTS:** 

Description Upload Date Type

Documents 6/7/2017 Cover Memo

### RECEIVED

MAY 1 U 2017

SPALDING COUNTY BOARD OF ASSESSORS

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

consult the County Board of Tax Assessors MURPHY KATHRYN GWENDOLYN T & Owner's mailing address City, State, Zip Number of acres included in this application. HEATHER PAIGE HARDY TRUSTEES GRIFFIN, GA 30223 Agricultural Land: 1888 VAUGHN ROAD Timber Land: Property location (Street, Route, Hwy, etc.) City, State, Zip of Property: Covenant Acres 98.60 1888 VAUGHN RD GRIFFIN, GA 30223 **Total Acres** 98.60 District Sublot & Block Land Lot Recorded Deed Book/Page List types of storage and processing buildings: 078 4028 121 **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, 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 the provision are baballed to the contained above, as well as the information provided on the questionnaire. to the best of my knowledge and that the above described property dualines direct the best of my knowledge and that the above described property dualines and the percentage interest for each of the individuals having an ewners in the same that I have shown the percentage interest for each of the individuals having an ewners in the same that I have shown the percentage interest for each of the individuals having an ewners in the same that I have shown the percentage interest for each of the individuals having an ewners in the same that I have shown the percentage interest for each of the individuals having an ewners in the same that I have shown the percentage interest for each of the individuals having an ewners in the same that I have shown the percentage interest for each of the individuals having an ewners in the same that I have shown the percentage interest for each of the individuals having an experiment of the individuals have the individual of the indi Pik the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached. winh Signature of Taxpayer or Taxpayer's Authorized Representative Date Application Filed Sworn to and subscribed before me this Signature of Taxpayer or Taxpayer's Authorized Representative Mogan (Please have additional taxpayers sign on reverse side of application) 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. FOR TAX ASSESSORS USE ONLY MAP & PARCEL NUMBER TAX DISTRICT TAXPAYER ACCOUNT NUMBER YEAR COVENANT: dio 26 tax

			WITHHURCHO		
262 02003A	03	24505	Begin: Jan 1, -2017 Ends: Dec 31, -2026		
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is a renewa Begin: Jan 1, Ends: Dec	If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2008 Ends: Dec 31, 2018			
		taxpayer may enter into a renewal contract in nat the contract is continued without a lapse	If continuing a covenant where part of the property been transferred, list Original Covenant Map and Parcel Number:		
Approved: Date:	Board of Tax A	ssessors	Date		
Denied: Date: If deni	ed, the County Board of Tax Assessors O.C.G.A. Section 48-5-306.	s shall issue a notice to the taxpayer in the sam	e manner as all other notices are issued		

CUF	RRENT USE ASSESSMENT	QUESTIONNAIF	RE - PT283A	262 02003A	
ALL APPLICANTS, other than singl	e titled owners, must list below each in	ndividual's name that o	wns a beneficial inter	est in the property	
described in this application, the per information applicable to this applica	centage interest of each, the relationsh	hip of each (if the appl	icant is a family farm	entity), and all other	
		I D			
Each Person's Name having any beneficial interest in the property		Percent interest owned in property		ou own interest in covenants and total	Each owner's percent interest owned and number
described in this application. (If thi	is entity)	in this application		onservation use	of acres owned by each
form does not contain sufficient lines	s to	only		nants	under other covenants
list all owners, please attach list providing all information requested	for				
each individual.)					
Name / R	Relationship	,	County	Total Acres	% Interest / No of Acres
/ / /	phy	60			70 III.O. GOLY 110 OLY IO. GO
		50			
Heather Hardy /c	cousin + core tablese	90			
			/		
Chask Assessment Community To					
Check Appropriate Ownership Ty				7.4	
M One or more natural or nat	uralized citizens.				
[ ] An estate of which the dev	visees or heirs are one or more natural	or naturalized citizens	•		
[ ] A trust of which the benefi	ciaries are one or more natural or natural	ralized citizens.			
[ ] A family owned farm entity	(e.g., a family corporation, family partr	nership, family genera	l partnership, family li	mited partnership, far	mily limited corporation or
family limited liability comp	pany. Percent (%) of gross income from	n bona fide conservati	on uses. (incl	uding earnings on inv	restments directly related to
records); provided, however	nservation uses, within this state within er, that in the case of a newly formed fa	n the year immediately amily farm entity, an e	stimate of the income	of such entity may be	ought (include supporting tax
eligibility (include supportin	ng estimate records.)	army farm office, and	ournate of the moorne	or sacri critity may be	s daca to determine its
[ ] Nonprofit conservation org	anization designated as a 501(c)(3) orgon.)	ganization under the I	nternal Revenue Cod	e. (Provide copy of IR	S determination
[ ] Bona fide club organized for	or pleasure, recreation, and other nonp letter/charter with application.)	profitable purposes pu	rsuant to Section 501	(c)(7) of the Internal (	Revenue Code. (Provide
	ly and the percentage use, as they	relate to the proper	y described in this	application.	An and the second
[ ] Raising, harvesting, or stor					
	aging livestock or poultry %_/05				
	wl, or animals (including the production				
production shall be conside	than ten (10) acres of wildlife habitat (e ered a type of agriculture); % (se	either in its natural sta ee board of tax assess	te or under managem ors for appropriate de	ent; no form of commocumentation in accor	nercial fishing or fish rdance with O.C.G.A.
Section 48-5-7.4(b)(2)					
	horticulture, floriculture, forestry, dairy	, livestock, poultry, an	d apiarian products %	6	
[ ] Other [ ] Yes [ ] No Is this property	or any portion thereof, currently being	leased? (If yes, list th	a name of the person	or ontity and briefly s	pysleip hour
the property is	being used by the lessee, as well as the	ne percentage of the p	roperty leased.)	-1-1-1999	
front of this app	real property improvements located or plication? If yes, briefly list and describ	n this property other the e these real property i	an the storage and p mprovements.	rocessing buildings lis	sted on the
The same of the sa	estrictive covenants currently affecting	the property describe	d in this application?	If yes, please explain	
	deed restrictions on this property? If yes				
	nt zoning on this property allow agricul	Itural use? If no, pleas	e explain.		
	be business operated on this property?	4 4			
• If this application is for property that is le	ess than 10 acres in size, a taxpayer must or a property having more than 10 acres m	submit additional releva	nt records providing pro	of of bona fide agricultu	ıral use.
determination. This information may inclu	ıde:				
(1) Plans or programs for the production of	of agricultural and timber products, (2) Evid e, such as receipts for feed, equipment, etc	dence of participation in	a government subsidy	program for crops or tim	iber. (3) Receipts that
entity return (e.g., Federal Form 1065, 11	20. etc.)				
<ul> <li>The Board of Tax Assessors can only do not in compliance with O.C.G.A. § 48-5-7</li> </ul>	eny an application if the use of the property	y does not meet the defin	nition of bona fide agric	ultural property or if the	ownership of the property is
	ELEASE OF CURRENT USE	ASSESSMENT	OF BONA FIDE	AGRICULTUR	AL PROPERTY
I, the owner of the above described prope	rty, having satisfied all applicable taxes an	d penalties associated v	vith the covenant above	, do hereby file this app	lication for release of current
use assessment with the county board of property records of the clerk's office.	tax assessors. Pursuant to O.C.G.A. § 48-	-5-7.4(w), no fee is requi	red for the clerk of supe	erior court to file and ind	lex this release in the real
Sworn to and subscribed before me					
This day of,	Taxpayer's Authorized Signature	Approved by: Board of Ta	ax Assessors		
N					
Notary Public	Date Filed	Date Appr	oved		

Recording information for Release of Conservation Use Assessment

## Recording information for Application of Conservation Use Assessment SPALDING COUNTY BOARD OF TAX ASSESSORS Tel. 770-467-4240 • Fax 770-467-4227 119 East Solomon Street Griffin, Georgia 30223

PT-283A REV 8/07

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

questionr	naire on the b	pack of this applicat	ion for con	sideratio	n of current use	assessment on the pi	A. 48-5-7.4 property de	4, I submit this application and the completed escribed herein. Along with this application, I am		
Name of C	wner(individua	al(s), family owned farm	entity, trus	t, estate oi	non-profit conser	vation organization or club	b) - Th	e name of each individual and the percentage		
interest of entered in	each must be to a covenant	e listed on the back o t, please consult the C	f this applic County Boa	ation. Fo	or special rules c Assessors.	oncerning Family Farm E				
MURPHY	GWENDOLYN	I T								
Owner's M	ailing Address			City, Stat	te and Zip:			Number of acres included in this application.		
				GRIFFIN	GA 30223					
1888 VAU	GHN RD							Agricultural Land:		
								Timber Land :		
Property Io	cation (Street	Route HWY etc.)	THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED	City Stat	e and Zin of Prop	ertv:		Total Agree : ag ag		
		,,,				orty.		10tal Acres . 98.60		
District		Sublot and Block	Recorded		The state of the s	rage and processing buildi	lings:			
04	078				List types of ste	rago and proceeding bands	iiigo.			
					AUTHORIZE	SIGNATURE				
(please ha	ve additional ta	axpayers sign on revers	se side of an	oplication)		I in the same manner as o	other proper Spalding (	ty appeals are made pursuant to O.C.G.A. Section		
					OD TAV ACC			, Dec. 20, 2009		
MAP & PAI	RCEL NUMBE	R:	TAX D					YR. COVENANT:		
262 0200	3A			03 24505				Begins: Jan 1 2009 Ends: Dec 31 2018		
			If appl	oplicable, covenant is renewal for tax year:			I	If applicable, covenant is a continuation for tax year		
Assessine	it, provide date	or transier.				TO THE WAY	T.	Beginning Jan 1, 1999 Ending Dec 31, 2008		
			renewa	val contract in the 9th year of a covenant period so that the			t the			
Based on considere	the informated such informated	tion submitted above mation and has mad	e, as well a de the follo	as the inf wing det	ormation providermination of the	led on the questionnair is application:	ire, the Sp	alding County Board of Tax Assessors has		
Approved: _	Date:			В	oard of Tax Asses	chalen		1/26/09 Date		
Denied: _	CRIFFIN GA 30223    City, Stats and Zip of Property:   Total Acres   G8.60									
AP	PLICATION	N FOR RELEASE	OF CUF	RENT	JSE ASSESS	MENT OF BONA FI	IDE AGF	RICULTURAL PROPERTY		
real propert	assessment w y records of the	ith the county board of e Clerk's office.	ring satisfied tax assesso	l all applica ors. Pursu	able taxes and pe ant to O.C.G.A. S	nalties associated with the ec 48-5-7.4(w), no fee is re	e covenant required for	above, do hereby file this application for release of Clerk of Superior Court to file and index this release in the		
			Auth	norized Sig	gnature		Approv	ved By: Board of Tax Assessors		
Notary P	ublic		Date	Filed			Da	ate Approved		

Evidence of participation in a government subsidy program for crops or timber

the ownership of the property is not in compliance with O.C.G.A. Section 48-5-7.4

Receipts that substantiate a bona fide conservation use, suc as receipts for feed, equipment, etc

#### **CURRENT USE ASSESSMENT QUESTIONNAIRE - PT283A**

PIN: 262 02004

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 the percentage interest and number of acres of property in other counties where covenants are in effect. Attach

Each Individual's Name	Relationship (complete only if application is for	Percent interest owned in	County where you own interest in	Percent interest owned and number of acres under other covenants		
having any beneficial interest in the property described in this application	·a family farm entity	property in this application	property under other covenants	ership, family (including newly formed stimate records) copy of IRS Internal Revenue  this application.	No. of Acres	
		The second secon				
Check Appropriate Ownership Type:	l l					
Bona fide club organized for pleasure, recreation, ar Code. (Provide copy of IRS determination letter/chatcheck All Bona fide uses that apply and the pe  Raising, harvesting, or storing crops %  Peeding, breeding, or managing livestock or poultry Producing plants, trees, fowl, or animals (including the light of the production shall be considered a type)	rter with application.)  rcentage use, as the  % /60  the production of fish or  life habitat (either in its	ey relate to the pro wildlife) % natural state or under	perty described in thi	s application.		
accordance with O.C.G.A Section 48-5-7.4(b)(2) ] Production of aquaculture, horticulture, floriculture, for Other				arrenation in		
)Yes (শুমি০ Is this property or any portion thereof, curr is being used by the lessee, as well as the	rently being leased? (If e percentage of the pro	yes, list the name of the perty leased.)	ne person or entity and br	iefly explain how	the property	
)Yes ( 4No Are there other real property improvement application? If yes, briefly list and describ	s located on this proper be these real property in	rty, other than the stora	age and processing building	ngs listed on the t	ront of this	
)Yes (MNo Are there any restrictive covenants curren	tly affecting the propert	y described in this app	lication. If yes, please ex	plain.		
)Yes (V)No Are there any deed restrictions on this pro						
Yes ()No Does the current zoning on this property a						
)Yes ( $\sqrt[8]{N}$ o Is there any type of business operated on	this property? If yes, p	lease indicate busines	s name and type of busine	ess.		
If this application is for property that is less than 10 ac agricultural use. though not required, the applicant(s) for a property hassessors in making their determination. This informal Plans or programs for the production of agricultural	naving more than 10 acr					

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

262 02003A	2017	Spalding	Cou	nty B	oard of A	ssessors	6/6/2017 11:15: Acct # 24505 SCG\bbrowning	
Owner Information	General Prop	erty Information	1				Values	
MURPHY KATHRYN GWENDOLYN T &	SITUS	1888 VAUGH	IN RD				Imp Val	65,923
HEATHER PAIGE HARDY TRUSTEES 1888 VAUGHN ROAD	LEGAL	VAUGHN RD	98.60 A	)			Acc Val	8,173
GRIFFIN, GA 30223	Tax District	XX	GMD	1068	Homestead	LM8	Land Val	336,418
GRIFFIN, GA 30223		COUNTY					Total Value	410,514
	Total Acres	98.60	LL	078	No Covenant	0	2016 : 410,514	2015 : 410,514
	Zoning	AR1	LD	04	Acc/Des	4C813182	2014 : 410,514	2013 : 416,578
	Unit	A C C C C C C C C C C C C C C C C C C C	Return \	/alue	0			
Topography - 1.00 Wetlands - 1.00 Sh	ape - 1.00 Eas	sements - 1.00	Ex	ternal - 1	.00 Ass	semblage - 1.00	Other - 1.00	10001 - 1.00

4/25/2017: INTENT TO BREACH LETTER MAILED. BB; CONSERVATION RENEWED 1/21/2009.; 1983: 262-2-3 & 3A; PARCEL 262-2-3A WAS ORIGINALLY 1.95AC. IN 1981 TRACT SIZE INCREASED TO 100.1 +/- AC.; PARCELS 262-2-3 AND 262-2-3A WERE COMBINED FOR 1984.; 1.50 AC WENT TO DOWDA DEED 1013/189 10/1990.; OLD HOUSE 1238 SQ.FT. WAS TORN DOWN.; 2010 - CHANGED H/S FROM L5 TO LM8 PER TCO FOR 2010. 05.28.2010 L.L.

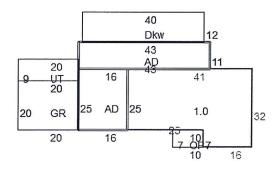
		SALES INFORMA	ATION					
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	cs	Mkt Value	Reason
MURPHY KATHRYN GWENDOLYN T	MURPHY GWENDOLYN T	2016-01-27	4028 121			0 V1		0 TD
MURPHY GWENDOLYN T	MURPHY GWENOLYN T & PATRICK	1981-11-12	649 216	6 407		0 V5		0 AI
MURPHY GWENDOLYN T & PATRICK	THOMPSON H H	1979-04-08	564 156			0 R5		0 UK

		LAND	INFORMATION		
cs	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
A5	Open Land	3	1.57	4,548	7,140
A5	Open Land	5	42.67	4,548	194,063
A5	Open Land	6	0.20	4,548	910
A5	Open Land	7	0.55	4,548	2,501
A5	Open Land	8	11.20	4,548	50,938
A5	Woodland	1	2.27	3,698	8,394
A5	Woodland	2	0.01	3,698	37
A5	Woodland	3	19.41	3,698	71,778
A5	Woodland	4	7.77	3,698	28,733
A5	Woodland	5	3.27	3,698	12,092
A5	Woodland	7	2.41	3,698	8,912
A5	Woodland	8	6.25	3,698	23,113
A5	Woodland	9	0.04	3,698	148

A5	Pond	4	0.98		5,048		4,9	47							
		A	CCESS	ORY IMPR	OVEMI	ENTS - 2	62 0200	)3A							NAME OF THE OWNER.
cs	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	РСОМ	Func	Econ	Neigh	IDnits	Value	Photo?
A1	Garage - Detached	2	24 24	576	2002	0.90	0.64	0.00	1.00	1.00	1.00	1.00	0.00	8,173	True

Impr Key	16378	Basement / Attic	Squarefoot
Class / Strat	A1	Bsmt / Finish	0 / 0.00
Occupancy / Style	One Family	Attic / Finish	0 / 0.00
Rooms	5	Basement Quality	
Bedrooms	3	Attic Quality	
Heated Area	2,010	Grade	1.05
Story Height	1 Story	Year Built	1966
Foundation	Masonry	Eff Year Built	1977
Exterior Wall	Vinyl w/Brick Accents	Condition	Average
Roofing	Shingles - Architectural	RCN	161,575
Roof Shape	Gable	Phy Depr	0.51
Floor Construction	Wood Joist	Phy OVR	0.00
Floor Finish	Hardwood	Func Obsol	1.00
Interior Wall	Plaster	Econ Obsol	1.00
Interior Ceiling	Plaster	% Complete	1.00
Heat	Central AC (Heat/Cool)	Neigh Adj	0.80
Plumbing:Std Comp	1	CD	1.00
Plumbing: Extra Fix	2	FMV	65,923
Full Baths	1	MAV	0
Half Baths	1	OVR FMV	0

	Sketch Legend		Other Features				
Code	Туре	Area	CODE TYPE	AREA			
1.0	1.0 Story	1137	Const 1 sty 1 Box	1			
AD	Addition	400					
AD	Addition	473					
Dkw	Deck - Wood	480					
GR	Garage - Attached	400					
UT	Utility	180					
OP	Porch - Open	70					







# SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 274-01-090

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval of the 2017 Continuation application for the 2009 covenant for the following property:

Carter, Rebecca McCollum & Carter, Wilmer Jackson

Blanton Mill Road Parcel: 274-01-090

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy & Procedure Manual

Is this Item Goal Related?

No

### Summary and Background

Rebecca Carter was approved for conservation in 2009. She has added her husband to the deed but would like to continue the 2009 covenant.

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

**ATTACHMENTS:** 

D

Description Upload Date Type

Documents 6/7/2017 Cover Memo

SPALDING COUNTY BOARD OF TAX ASSESSORS Tel. 770-467-4240 · Pax 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 CARTER REBECCA MCCOLLUM & Owner's mailing address City, State, Zip Number of acres included in this application. WILMER JANSON CARTER BROOKS, GA 30205 Agricultural Land: P O BOX 129 Timber Land: Property location (Street, Route, Hwy, etc.) City, State, Zip of Property: Covenant Acres 15.25 0 BLANTON MILL RD GRIFFIN, GA 30224 **Total Acres** 15.25 District Land Lot Sublot & Block Recorded Deed Book/Page List types of storage and processing buildings: 01 061 4099 72 **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 operain penalty provisions are applicable if this covenant is breached McCaller Signature of Taxpayer or Taxpayer's Authorized Representative Date Application Filed

Signature of Taxpayer or Taxpayer's Authoriz (Please have additional taxpayers sign on re If denied, Georgia law O.C.G.A. § 48-5-7.4 p	zed Representative	Sworn to and subscribed before me this can be same manner as other property appeals	Notary Public Lamar County, Georgia ar My Commission Expires 3619110, 2017
		SSESSORS USE ONLY	
MAP & PARCEL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:
274 01090	03	26023	Begin: Jan 1, 2017 Ends: Dec 31, 2026
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is a renewa Begin: Jan 1, Ends: Dec		If applicable, covenant is a continuation for tax year: Begin: Jan 1, Ends: Dec 31,
		axpayer may enter into a renewal contract in lat the contract is continued without a lapse	If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:
Approved: Date:	Board of Tax A	ssessors	Date
Denied: If deni pursuant to	ed, the County Board of Tax Assessors O.C.G.A. Section 48-5-306.	shall issue a notice to the taxpayer in the sam	ne manner as all other notices are issued

	CURR	ENT USE ASSESSMENT	QUESTIONNAI	RE – PT283A	274 01090	
ALL APPLICANTS, other described in this applicati information applicable to the second	on, the percent	ed owners, must list below each inc age interest of each, the relationsh	dividual's name that only of each (if the appl	wns a beneficial inter icant is a family farm	rest in the property entity), and all other	
Each Person's Name beneficial interest in the described in this application does not contain sufficient all owners, please providing all information each individual	te property ation. (If this ficient lines to attach list requested for	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	property under other acres in other of	ou own interest in covenants and total onservation use nants	Each owner's percent interest owned and number of acres owned by each under other covenants
	Name / Relat	ionship		County	Total Acres	% Interest / No of Acres
Kebeca C	arter		SOb			
Wilma	Carte	er .	5090			
Check Appropriate Owr	ership Type:					
One or more na	tural or natural	ized citizens.				
[ ] An estate of wh	ich the devisee	s or heirs are one or more natural	or naturalized citizens	i.		
The second second second		es are one or more natural or natur				
family limited lia past or future b records); provid	bility company ona fide conser ed, however, th	g., a family corporation, family partr Percent (%) of gross income from vation uses, within this state within hat in the case of a newly formed fa stimate records.)	n bona fide conservati n the year immediately	on uses(incl preceding the year i	uding earnings on inv n which eligibility is so	vestments directly related to bught (include supporting tax
	rvation organiz	ation designated as a 501(c)(3) org	ganization under the I	nternal Revenue Cod	e. (Provide copy of IF	RS determination
[ ] Bona fide club o	organized for pl	easure, recreation, and other nonp	orofitable purposes pu	rsuant to Section 501	(c)(7) of the Internal	Revenue Code. (Provide
		er/charter with application.)  nd the percentage use, as they	rolate to the proper	ty described in this	application	
[v] Raising, harves			relate to the proper	ty described in this	аррисацоп.	
		g livestock or poultry %_SO				
		or animals (including the production				
[ ] Wildlife habitat production shall Section 48-5-7.	be considered	ten (10) acres of wildlife habitat (e a type of agriculture); % (se	either in its natural sta ee board of tax assess	te or under managen sors for appropriate d	nent; no form of comn ocumentation in acco	nercial fishing or fish ordance with O.C.G.A.
[ ] Production of a	quaculture, hor	ticulture, floriculture, forestry, dairy	, livestock, poultry, ar	nd apiarian products 9	/6	
[]Yes [VNc Is th		any portion thereof, currently being			or entity and briefly	explain how
[] Yes [VNo Are	there other rea	ng used by the lessee, as well as the I property improvements located or	n this property other th	nan the storage and p	rocessing buildings li	isted on the
1		ation? If yes, briefly list and describ active covenants currently affecting			If yes, please explain	1.
Mark All Print Living Division Assign	my Publicula	restrictions on this property? If yes			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
[Nes []No Doe	s the current z	oning on this property allow agricul	tural use? If no, pleas	e explain.		
[]Yes []No Is th	ere any type bi	usiness operated on this property?	If yes please indicate	business name & ty	pe of business.	
Although not required, the adetermination. This informati     (1) Plans or programs for the substantiate a bona fide consentity return (e.g., Federal Fo	pplicant(s) for a on may include: production of ag ervation use, su rm 1065, 1120, o	han 10 acres in size, a taxpayer must property having more than 10 acres m gricultural and timber products, (2) Evich as receipts for feed, equipment, etcetc.)  an application if the use of the property	nay wish to provide addidence of participation in c. (4) Income tax recordence.	tional information to ass a government subsidy s, such as copies of a p	sist the board of assess program for crops or tir reviously filed Federal S	ors in making their mber. (3) Receipts that Schedule F or the appropriate
not in compliance with O.C.G	.A. § 48-5-7.4.	EASE OF CURRENT USE				
		naving satisfied all applicable taxes an				
	nty board of tax a office.	naving satisfied all applicable taxes an assessors. Pursuant to O.C.G.A. § 48-				
This day of,	Tax	payer's Authorized Signature	Approved by: Board of T	ax Assessors		
Notary Public		Date Filed	Date Appl	roved		

# 576

Recording information for Release of Conservation Use Assessment

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

FILED & RECORDED
GLERK, SUPERIOR COURT
SPALDING COUNTY, GA.

2009 FEB 19 AM 11 45

PT-283A REV 8/07

APPLICATION AND QUESTIONNAIRE FOR CURRENT USE ASSESSMENT OF BONA FIDE ASSESSME

questior	inaire on the l	Assessors of Spaldir back of this applicat the Clerk of Superio	ion for con	sideration	n of current us	se assessment on the property	-7.4, I submit this application and the completed v described herein. Along with this application, I am
						ervation organization or club) -	The name of each individual and the percentage
interest of entered i	of each must b nto a covenan	e listed on the back o t, please consult the C	f this applic	ation. Fo	or special rules		and the maximum amount of property that may be
CARTER	REBECCA MC	COLLUM		7			
Owner's I	Mailing Address			City, Sta	te and Zip:		Number of acres included in this application.
				BROOK	S GA 30205		
Р О ВОХ	129						Agricultural Land:
							Timber Land :
Property	ocation (Street,	Route, HWY, etc.)		City, Sta	te and Zip of Pro	perty:	Total Acres : 17.33
200 BL	ANTON MILL F	RD		GRIFFIN	GA 30224		
District 01	Land Lot 061	Sublot and Block	Recorded	Deed -	List types of st	torage and processing buildings:	
			1		LITHORIZE	D SIGNATURE	
	Georgia law O.	r or Taxpayer's Authori	,		Date Fif	alij a. Lytr	Notary Public, Spaiding County, Georgia 2008. A. Section
				F	OR TAX AS	SESSORS USE ONLY	
MAP & PA	ARCEL NUMBE	R:	TAX D	ISTRICT:		TAXPAYER ACCOUNT NUMBER	R: YR. COVENANT:
274 0109	90				3	26023	Begins: Jan 1, 2009 Ends: Dec 31, 2018
	ed from Preferent, provide date	ntial Agricultural	If appli	cable, cov	enant is renewa	for tax year;	If applicable, covenant is a continuation for tax year
A336331116	int, provide date	or transier.				- I VEZ V V POLI	Beginning Jan 1, 1999 Ending Dec 31, 2008
			renewa	al contract	in the 9th year of	7.4(d) a taxpayer may enter into a of a covenant period so that the pse for an additional 10 years.	If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:
Based o consider	n the informat ed such infor	tion submitted above mation and has mad	e, as well a le the follo	as the int	formation provermination of t	ided on the questionnaire, the this application:	Spalding County Board of Tax Assessors has
Approved:	✓ Date:			الله الله	oard of Tax Asse	essors	2/18/09 Date
Denied: .	Date:	If denied, pursuant to O.C	the County E C.G.A. Section	Board of T on 48-5-3	ax Assessors sh	nall issue a notice to the taxpayer in	the same manner as all other notices are issued
wne it use real proper	r of the above of	lescribed property, hav ith the county board of e Clerk's office.	ing satisfied tax assesso	all applicates. Pursu	able taxes and p ant to O.C.G.A.	enalties associated with the covena	GRICULTURAL PROPERTY  ant above, do hereby file this application for release of for Clerk of Superior Court to file and index this release in the
thisd	ay of	·	Auth	orized Sig	nature	Арр	proved By: Board of Tax Assessors
Notary F	ublic		Date I	Filed			Date Approved

### **CURRENT USE ASSESSMENT QUESTIONNAIRE - PT283A**

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 the percentage interest and number of acres of property in other counties where covenants are in effect. Attach Titional pages if needed:

Each Individual's Name	Relationship (complete only if application is for	Percent interest owned in	County where you own interest in	Percent inte and numbe under other	er of acres
having any beneficial interest in the property described in this application	a family farm entity	property in this application	property under other covenants	Percent Interest	No. of Acres
	A STATE OF THE STA		The Control of the Co		
			And the same of th		
Check Appropriate Ownership Type:					

Entering Control of the Control of t						AND THE PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO
945-25-400-25-400-100-100-100-100-100-100-100-100-100						
Check Ap	ppropriate Ownership Type:	,				
An esta [ ] A trust [ ] A famil limited earning preced family f [ ] Nonpro determ Bona fi	r more natural or naturalized citizens. ate of which the devisees or heirs are one o of which the beneficiaries are one or more i ly owned farm entity (e.g., a family corporati corporation or family limited liability compar gs on investments directly related to past or ling the year in which eligibility is sought (inc farm entity, an estimate of the income of su ofit conservation organization designated as mination letter/charter with application.) ide club organized for pleasure, recreation, a (Provide copy of IRS determination letter/ch	natural or naturalized cition, family partnership, fany. Percent (%) of gross future bona fide consendude supporting tax record entity may be used to a 501(c)(3) organization and other nonprofitable pand other nonprofitab	izens.  amily general partnershi s income from bona fide vation uses, within this s ords); provided, howeve determine its eligibility n under the Internal Rev	conservation usesstate within the year immr, that in the case of a ne (include supporting estirenue Code. (Provide con	(including lediately lewly formed mate records) by of IRS	
[	Bona fide uses that apply and the pg, harvesting, or storing crops % 20% (mg, breeding, or managing livestock or poultrying plants, trees, fowl, or animals (including e habitat of not less than ten (10) acres of wior fish production shall be considered a type ance with O.C.G.A Section 48-5-7.4(b)(2) tion of aquaculture, horticulture, floriculture,	the production of fish or Idlife habitat (either in itse of agriculture(; %	r wildlife) %s s natural state or under _ (see board of tax asse	management; no form of essors for appropriate do	f commercial	
()Yes (XÍN	No Is this property or any portion thereof, cu is being used by the lessee, as well as t	rrently being leased? (I	f yes, list the name of the perty leased.)	ne person or entity and b	riefly explain how	the property
()Yes (XI)	No Are there other real property improveme application? If yes, briefly list and descriptions	nts located on this prope ibe these real property i	erty, other than the stora mprovements .	age and processing build	lings listed on the	front of this
( )Yes ( )N	No Are there any restrictive covenants curre	ntly affecting the proper	ty described in this app	lication. If yes, please e	xplain.	
()Yes (XN	No Are there any deed restrictions on this pr	operty? If yes, please li	ist the restrictions.			
Yes ()N	No Does the current zoning on this property	allow agricultural use?	If no, please explain.			
()Yes	No Is there any type of business operated o	n this property? If yes, p	olease indicate business	s name and type of busin	ness.	
	pplication is for property that is less than 10 ural use.	acres in size, a taxpaye	r MUST submit addition	al relevant records provi	ding proof of bona	a fide

- though 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.

  Plans or programs for the production of agricultural and timber products.
- Evidence of participation in a government subsidy program for crops or timber
- Receipts that substantiate a bona fide conservation use, suc as receipts for feed, equipment, etc
- ☐ 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. Section 48-5-7.4

	4 01090			20	)17 S	palding	Co	ounty	/ Boa	ard c	of As	sess	ors	6/6/201 Acct # SCG\bl
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CART BOLT  CS A4  CS A6 A6	TER REBECCA MCCOLLUM & TER REBECCA MCCOLLUM ON JOHN T  Code / Description 691 Blanton Mill Rd  DESCRIP Carport - Prefab	CARTER REB BOLTON JOH VENZIANO DA	ACDIM1	Units  CCESSO  DIM2  20	15.25 DRY IMPI Units 360	2016-10-0 1998-07- 1995-11- AND INFOR Depth Fro Fro 0  ROVEMENT Year Gr 0 1990 0 1999	04 40 16 15 14 13 MATIO m nt 0 S - 2	099 72 567 334 331 30 ON Depth Table 74 0109 Depr 0.20	Dep Fact	16 373 16 373 th U	16,00 Func 1.00	Econ 1.00	52,000 72,000 dj Unit 16,00 Neigh 1.00	0 V4 0 A4 0 A5 Adj 00.00 IDnits \ 0.00 0.00
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CART BOLT  CS A4  CS A6 A6 A6	Code / Description  691 Blanton Mill Rd  DESCRIP Carport - Prefab Lean-To Office Bldg - Farm/Home	CARTER REB BOLTON JOH VENZIANO DA	ACUM1  18  14	Units  CCESSO DIM2 20 40 40	15.25 DRY IMPI Units 360 760 160	2016-10-0 1998-07- 1995-11- AND INFOR Depth Fro Fro 0 ROVEMENT Year Gr 0 1900 0 1999 0 2000	04 40 116 15 114 13 MATIO m nt 0 S - 2 ade 0.00 0.75 0.65	099 72 567 334 331 30 ON Depth Table 74 0109 Depr 0.20 0.52 0.45	Dep Fact 00 Ovr D 0.00 0.00 0.45	16 373 16 373 th Ui or PCOM 1.00 1.00	16,00 Func 1.00 1.00 1.00	Econ 1.00 1.00 1.00	52,000 72,000 72,000 dj Unit 16,00 Neigh 1.00 1.00 1.00	Adj
CART CART BOLT CS A4 CS A6 A6 A1 A6	TER REBECCA MCCOLLUM & TER REBECCA MCCOLLUM TON JOHN T  Code / Description 691 Blanton Mill Rd  DESCRIP Carport - Prefab Lean-To Office Bldg - Farm/Home Pole Shelter	CARTER REB BOLTON JOH VENZIANO DA	AC DIM1 18 14 19 10	Units  CCESSO  DIM2  20  40  40  16	15.25  DRY IMPI Units  360  760  160  2050	2016-10-0 1998-07- 1995-11-  AND INFOR  Depth Fro  0 ROVEMENT Year Gr 0 1900 0 1999 0 2000 0 2000	004 400 116 15 114 13 114 13 114 13 114 13 115 116 116 116 116 116 116 116 116 116	099 72 567 334 331 30 ON Depth Table 74 0109 Depr 0.20 0.52 0.45 0.56	Dep Fact 00 Ovr D 0.00 0.00 0.45 0.00	16 373 16 373 th Or U  PCOM 1.00 1.00 1.00	16,00 Func 1.00 1.00 1.00	Econ 1.00 1.00 1.00	52,000 72,000 72,000 dj Unit 16,00 Neigh 1.00 1.00 1.00	Adj



# SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 275-01-065

Requesting Agency

**Betty Browning** 

Requested Action

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

Bowlin, William Larry Rover Zetella Road Parcel: 275-01-065

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure Manual

Is this Item Goal Related?

No

### **Summary and Background**

Mr. Bolton purchased the property 6/10/2016 which included 2 parcels that are now combined by the deed. Parcel 275-01-065 (57 acres) and 275-01-006D (50.43 AC) were both under conservation at the time of the sale.

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

**ATTACHMENTS:** 

D

Description Upload Date Type

Documents 6/7/2017 Cover Memo

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 **BOWLIN WILLIAM LARRY** Number of acres included in this application. City, State, Zip Owner's mailing address WILLIAMSON, GA 30292 Agricultural Land: 1271 ROVER ZETELLA RD

Timber Land: City, State, Zip of Property: Covenant Acres 107.43 Property location (Street, Route, Hwy, etc.) 107.43 **Total Acres** GRIFFIN, GA 30224 **0 ROVER ZETELLA RD** Recorded Deed Book/Page List types of storage and processing buildings: District Land Lot Sublot & Block 4064 253 02 065

### **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

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

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 C.G.

Sworn to and subscribed before me this de

day of

Notary Public

			Commence of the Commence of th						
FOR TAX ASSESSORS USE ONLY									
MAP & PARCEL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:						
275 01065	03	26184	Begin: Jan 1, 2017 Ends: Dec 31, 2026						
f transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is a renewa Begin: Jan 1, Ends: Dec	31,	If applicable, covenant is a continuation for tax year: Begin: Jan 1, Ends: Dec 31,						
	Pursuant to O.C.G.A. § 48-5-7.4(d) a the 9th year of a covenant period so the for an additional 10 years.		If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:						
Approved: Date:			Date						

**Board of Tax Assessors** 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 Denied: Date: pursuant to O.C.G.A. Section 48-5-306.

	CURRENT LISE ASSESSMENT QUESTIONNAIDE DECOMA								
	CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A 275 01065  ALL APPLICANTS, other than single titled owners, must list below each in it is to be								
	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								
	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 this application only	property under othe acres in other of	rou own interest in r covenants and total conservation use enants	Each owner's per interest owned and r of acres owned by under other cover	number each		
	Name / Relationship County Total Acres % Interest / No of Acre								
-	Milliam Carry B	villaro	100%	Smilding	32.24	50% 16.	1 7		
1			10 0 70	Pike	102.84	100% 107	211		
-				FINO	102.01	10010 102	.04		
-									
L									
(	Check Appropriate Ownership Type:								
Γ	One or more natural or natural	ized citizens.							
	[ ] An estate of which the devisee	es or heirs are one or more natural o	or naturalized citizens.						
	[ ] A trust of which the beneficiari	es are one or more natural or natura	alized citizens.						
	[ ] A family owned farm entity (e.g family limited liability company. past or future bona fide conser	g., a family corporation, family partner Percent (%) of gross income from vation uses, within this state within that in the case of a newly formed far	ership, family general bona fide conservation	on uses(inclu	iding earnings on inve	estments directly relate	ed to		
	[ ] Nonprofit conservation organization.)								
	[ ] Bona fide club organized for ple	easure, recreation, and other poppr					اما		
С	copy of IRS determination letter					Towns Code. (1 Towns	C		
F	[ ] Raising, harvesting, or storing of	crops %	elate to the property	described in this a	pplication.				
-	[V] Feeding, breeding, or managing						0		
	[ ] Producing plants, trees, fowl, or	r animals (including the production	of fish or wildlife) %						
	[ ] Wildlife habitat of not less than	ten (10) acres of wildlife habitat (eit a type of agriculture); % (see	thor in its net and at a		nt; no form of comme cumentation in accord	ercial fishing or fish ance with O.C.G.A.			
1	Production of aquaculture, horting  Other	culture, floriculture, forestry, dairy, I	livestock, poultry, and	apiarian products %	50				
[]	Yes [ No Is this property or ar	ny portion thereof, currently being le	eased? (If yes, list the	name of the person of	or entity and briefly ex	plain how			
[]	Yes [ No Are there other real	property improvements located on t	his property other than	perty leased.)					
[]	1 6/10 / 1/10	jee, bridly not and acachibe	mese real property im	provements.		od on the			
	1 1 1 1 1 1	tive covenants currently affecting the			yes, please explain.				
	1000	estrictions on this property? If yes, ning on this property allow agricultur							
	/								
• If t	business name & type of business.								
dete	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								
(1) I sub: entit	Plans or programs for the production of agric stantiate a bona fide conservation use, such y return (e.g., Federal Form 1065, 1120, etc.	cultural and timber products, (2) Evider as receipts for feed, equipment, etc. (4	nce of participation in a g 4) Income tax records, s	government subsidy prouch as copies of a prev	ogram for crops or timberiously filed Federal Sch	er. (3) Receipts that	ate		
Th not i	e Board of Tax Assessors can only deny an n compliance with O.C.G.A. § 48-5-7.4.	application if the use of the property do	oes not meet the definition	on of bona fide agricult	ural property or if the ow	nership of the property i	s		
	APPLICATION FOR RELEA	ASE OF CURRENT USE A	SSESSMENT O	F BONA FIDE	AGRICULTURA	L PROPERTY	452		
Swo	owner of the above described property, had assessment with the county board of tax ass erty records of the clerk's office. In to and subscribed before me	ving satisfied all applicable taxes and p sessors. Pursuant to O.C.G.A. § 48-5-7					nt		
nis	day of, Taxpay	yer's Authorized Signature App	roved by: Board of Tax A	Assessors					
lota	ry Public	Date Filed	Date Approve	id.					

# Parcel # <u>275-01-065</u>

# **Covenant Application Questionnaire**

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.

If yes, how many acres?  3. Has any timber been harved If yes, how many acres?  4. Did you lease out the hunt. Are these daily or annual least the second conduct hunts for least the property produce (Income that is not directly (a) Are there any rental hour (b) Are there any telecomme (c) Are there any billboard (d) Other	ing rights on this property last year? eases? hire on this property? (Provide guides, deany income that is not agriculturally repeated to the raising, production or stormes on this parcel?	ogs, equip Etc.)	Yes ————————————————————————————————————	No
BarnsStorehouses	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		_
mc/buh re	5-5-17 Date	7		

Thank you for your cooperation in completing this form.

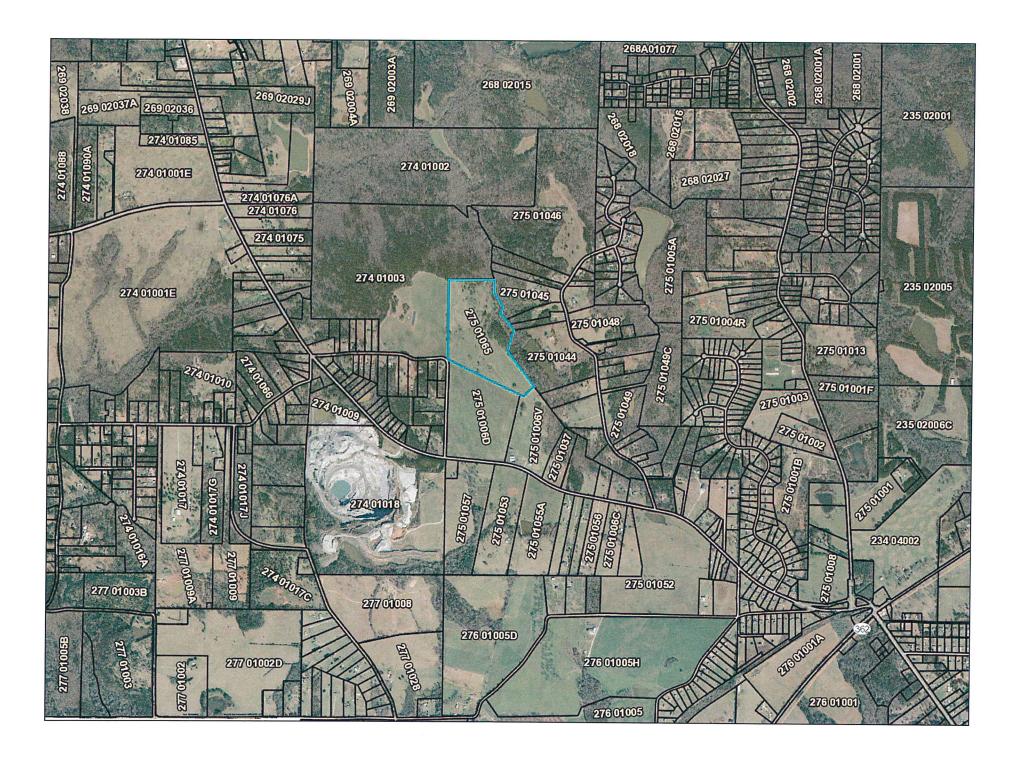
# Spalding County Tax Assessors Office

Phone No. 770-560-2525 770-560-2268

# Conservation Use Covenant Receipt

I have received a copy of the rules and regulations (Official code of Georgia 48-5-7.4) concerning the Conservation Use Covenant Program prior to my renewal, continuation or new Conservation Use Covenant application filing.

Luz Sul		5-5-17
Signature  Larry Bowlin  Printl Name		Date
Signature		Date
Print Name	·	
Signature		Date
Print Name		
Signature		Date
Print Name		



275 01065	2017 opaiding county board of Assessors					6/6/2017 11:48:36 AM Acct # 26184 SCG\bbrowning			
Owner Information	General Prop	General Property Information						Values	
BOWLIN WILLIAM LARRY	SITUS	0 ROVER ZE	TELLA	RD			Imp Val	0	
  1271 ROVER ZETELLA RD	LEGAL	ROVER ZETELLA RD & CANDLER RD 107.43 ac					Acc Val		
MILLIAMSON, CA 20202	Tax District	SPALDING COUNTY	GMD	GMD 1067 Hor	Homestead	S0	Land Val	268,776	
WILLIAMSON, GA 30292							Total Value	268,776	
	Total Acres	107.43	LL	065	No Covenant	- c	2016 : 169,015	2015 : 169,015	
	Zoning	A STANDARD COLOR OF THE STANDARD COLOR OF TH	LD	02	Acc/Des	6C559060	2014 : 169,015	2013 : 169,015	
	Unit		Return	Value	0	*****		•	
Topography - 1.00 Wetlands - 1.00 Shape - 1.0		sements - 1.00	89346530	Value kternal - 1	8	semblage - 1.00	Unpaved Road - 1	.00 10001 - 1.00	

5/18/2017: RETURNED MAIL, NO MAIL RECEPTACLE. BB; combined 275-1-6d with 275-1-65 for 2017 per deed 4064/253- taxes paid in full 5/5/2017 khollis; 4/25/2017: INTENT TO BREACH LETTER MAILED. BB; 2016: MAILING ADDRESS NEW OWNER - 2016 DEED REC'D AFTER ASSMT NOTICE MAILED-GAVE BETTY COPY OF DEED 7/7/16 KHOLLIS; 1.8 AC +- COMBINED WITH 6d for 2013; 275-1-6d FOR 2013 2012: Boa approved cuva May 22,

SALES INFORMATION								
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	cs	Mkt Value	Reason
BOWLIN WILLIAM LARRY	MOBLEY B DEAN & ANNE	2016-06-10	4064 253		418,	977 V5		0 MT
MOBLEY B DEAN & ANNE	SOUTHEASTERN REAL ESTATE DEV	2011-10-20	3573 307		485,	000 A5	219,3	06 BL
SOUTHEASTERN REAL ESTATE DEV	BOWLIN WILLIAM L & VICTORIA K	2010-02-02	3426 274			0 A5		0 DP

LAND INFORMATION							
cs	Land Use	Productivity	ACRES	Unit Value	UnAdj Value		
A5	Open Land	4	67.74	4,548	308,082		
A5	Open Land	5	15.42	4,548	70,130		
A5	Open Land	8	8.85	4,548	40,250		
A5	Woodland	3	2.96	3,698	10,946		
A5	Woodland	7	6.51	3,698	24,074		
A5	Pond	4	0.46	5,048	2,322		
A5	Pond	5	0.07	4,448	311		
A5	Open Land	3	5.42	4,548	24,650		

APPLICATION AND QUESTIONNAIRE FOR CURRENT USE ASSESSMENT OF BONA FIDE AGE PT-283A REV 8/07

To the Board of Tax Assessors of Spalding County: In Accordance with the provisions of O.C.G.A. 48-5-7.4.1 submit this application of current use assessment on the property described begin. All

submitting	g the fee of the	he Clerk of Superio	r Court for	recordin	g such applic	ase assessment on transition and a second contraction if approved.	ie property	described herein. Along with this application, I am
interest of	f each must be		f this appli	cation. Fo	r special rules	servation organization or s concerning Family Fa		The name of each individual and the percentage and the maximum amount of property that may be
	B DEAN & ANN					V) (1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		
Owner's Ma	ailing Address			City, Stat	e and Zip:			Number of acres included in this application.
				LOCUST	GROVE GA	30248		
670 TRES	TLE ROAD					THE PARTY OF THE P		Agricultural Land:
								Timber Land :
Property lo	cation (Street,	Route, HWY, etc.)		City, Stat	e and Zip of Pr	operty:		Total Acres : 57.00
0 CANE	DLER RD			GRIFFIN	GA 30224			
District	Land Lot	Sublot and Block	Recorded	Deed	List types of	storage and processing b	ouildings:	
02	065		3573	- 307				
					UTHORIZ	ED SIGNATURE		
Signatu	ire of Taxpayer	or Taxpayer's Authorical or Taxpayer's Authorical or Taxpayer's Authorical or Taxpayer's Sign on reversion 48-5-7.	zed Repres	entative			•	d before me this 2/ day of August 2013  Notary Public  Appeals are made pursuant to O.C. G.A. Section
				F	OR TAX AS	SSESSORS USE O	YINC	
MAP & PAF	RCEL NUMBE	R:	TAX	DISTRICT:		TAXPAYER ACCOU		: YR. COVENANT:
275 0106	5		İ	0	3	26184		Begins: Jan 1, 2012 Ends: Dec 31, 2021
		ntial Agricultural	If appl	licable, cov	enant is renew	al for tax year:		If applicable, covenant is a continuation for tax year
Assessmen	nt, provide date	of transfer:						Beginning Jan 1, Ending Dec 31,
		TV.	renew	al contract	in the 9th year	-7.4(d) a taxpayer may er of a covenant period so apse for an additional 10	that the	If continuing a covenant where part of the property has bee transferred, list Original Covenant Map and Parcel Number
		ion submitted above mation and has ma					nnaire, the S	Spalding County Board of Tax Assessors has
				•				
vbblonea:	Date: Date: Date					Date		
Denied: _	Date:	If denied,				shall issue a notice to the	e taxpayer in t	he same manner as all other notices are issued

OANDI ED DD				
CANDLER RD	GRIFFIN	GA 30224		
t Land Lot Sublot and Block	Recorded Deed	List types of storage and proce	essing buildings:	
065	3573 - 307			
FI SECULATION OF SECULO SECULO SECULO SECULO SE		ALITUODIZED CICNATI	IDE	
ndersigned do hereby solemnly swear		AUTHORIZED SIGNATU		ormation provided on the questionnaire, is true and correct
est of my knowledge and that the above	e described property que the owner(s) making ap	alifies under the ownership and I plication and that I have shown t	land use provisions of the percentage interest	O.C.G.A. Section 48-5-7.4. I further swear that I am for each of the individuals having an ownership right to this
		8.21.2012 Swo	orn to and subscribed b	efore me this 2/ day of August 2012
pature of Taxpayer or Taxpayer's Authonature of Taxpayer or Taxpayer's Authonature of Taxpayer's Authonature	,	Date Filed	Haury.	Value Notary Public
a barra additional tarracrass size as seri	:6!:!:\	licant navancepinhite, speld My Commission Ex	den Caunty, Gaog cpires Dec. 16, 201	appeals are made pursuant to O.C.G.A. Section
	F	OR TAX ASSESSORS I	USE ONLY	The state of the s
PARCEL NUMBER:	TAX DISTRICT:		USE ONLY ACCOUNT NUMBER:	r. covenant:
	TAX DISTRICT:	TAXPAYER A		/R. COVENANT:  Begins: Jan 1, 2012 Ends: Dec 31, 2021
065 erred from Preferential Agricultural	TAX DISTRICT:	TAXPAYER A	ACCOUNT NUMBER: 26184	11/12
1065 ferred from Preferential Agricultural	TAX DISTRICT:	TAXPAYER A	ACCOUNT NUMBER: 126184	Begins: Jan 1, 2012 Ends: Dec 31, 2021
1065 ferred from Preferential Agricultural	If applicable, cov	TAXPAYER A	26184  I may enter into a eriod so that the	Begins: Jan 1, 2012 Ends: Dec 31, 2021 applicable, covenant is a continuation for tax year
PARCEL NUMBER:  1065  ferred from Preferential Agricultural sment, provide date of transfer:  d on the information submitted abodered such information and has means.	If applicable, could be supplied by the supplicable of the supplied by the sup	enant is renewal for tax year:  G.A. Sec 48-5-7.4(d) a taxpayer in the 9th year of a covenant pe ued without a lapse for an additionmation provided on the qu	account number:  26184  I E  r may enter into a eriod so that the tional 10 years.  uestionnaire, the Sp	Begins: Jan 1, 2012 Ends: Dec 31, 2021  applicable, covenant is a continuation for tax year  Beginning Jan 1, Ending Dec 31,  continuing a covenant where part of the property has been
ferred from Preferential Agricultural sment, provide date of transfer:	If applicable, cover a pursuant to O.C. renewal contract contract is continuous, as well as the inflade the following det	enant is renewal for tax year:  G.A. Sec 48-5-7.4(d) a taxpayer in the 9th year of a covenant pe ued without a lapse for an additionmation provided on the qu	account number:  26184  I E  r may enter into a eriod so that the tional 10 years.  uestionnaire, the Sp	Begins: Jan 1, 2012 Ends: Dec 31, 2021 f applicable, covenant is a continuation for tax year Beginning Jan 1, Ending Dec 31, f continuing a covenant where part of the property has beer ransferred, list Original Covenant Map and Parcel Number

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RICULTURAL PROPERTY	l
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ount of property that may be	
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res included in this application.	1
res included in this application.	
and:	
and:	
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57.00	
57.00	
the questionnaire, is true and correct	
5-7.4. I further swear that I am	
duals having an ownership right to this	
4.4	N
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1. August Jana	
day of Hugust 2012	
3.7	を ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・
Notary Public	
pursuant to O.C.G.A. Section	
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The state of the s	27
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012 Ends: Dec 31, 2021	
t is a continuation for tax year	
Ending Dec 31,	
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al Covenant Map and Parcel Number:	
NAME OF THE OWNER	
ard of Tax Assessors has	
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alban antinan and investigation	
other notices are issued	
ROPERTY	

Each Individual's Name	(complete only if application is for	Percent interest owned in	County where you own interest in	and number of acres under other covenants		
having any beneficial interest in the property described in this application	a family farm entity	property in this application	property under other covenants	Percent Interest	No. of Acres	
					710.00	
					,	
Check Appropriate Ownership Type:						
earnings on investments directly related to past or for preceding the year in which eligibility is sought (inclufamily farm entity, an estimate of the income of such a Nonprofit conservation organization designated as a determination letter/charter with application.)  [ ] Bona fide club organized for pleasure, recreation, and Code. (Provide copy of IRS determination letter/charter)	ude supporting tax reconnentity may be used to sold to	rds); provided, however determine its eligibility under the Internal Rev	r, that in the case of a nev (include supporting estim enue Code. (Provide copy	wly formed nate records) y of IRS		
Check All Bona fide uses that apply and the pe	rcentage use, as th	ey relate to the pro	perty described in thi	s application.		
<ul> <li>Raising, harvesting, or storing crops %_50</li> <li>Feeding, breeding, or managing livestock or poultry</li> <li>Producing plants, trees, fowl, or animals (including the light of /li></ul>	he production of fish or llife habitat (either in its of agriculture(; %	natural state or under (see board of tax asse	essors for appropriate doc	commercial sumentation in		
( )Yes ( YNO Is this property or any portion thereof, curr is being used by the lessee, as well as the	rently being leased? (If e percentage of the pro	yes, list the name of the perty leased.)	ne person or entity and bri	iefly explain how	the property	
( )Yes ( )Mo Are there other real property improvement application? If yes, briefly list and describ	s located on this proper be these real property in	rty, other than the stora nprovements .	age and processing building	ngs listed on the	front of this	
)Yes (No Are there any restrictive covenants current	tly affecting the property	y described in this appl	ication. If yes, please exp	olain.		
)Yes ( )No Are there any deed restrictions on this pro	perty? If yes, please lis	st the restrictions.				
Yes ( )No Does the current zoning on this property a	llow agricultural use?	f no, please explain.				
)Yes ( )No Is there any type of business operated on	this property? If yes, pl	lease indicate business	name and type of busine	ess.		

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.

May been better one of Griffin: Georgia 80229

# 2015 APR 13 PM 2 48

PT-283A REV 8/07 APPLICATION	AND QUESTIONNAIRE FOR CURRENT L	USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY
questionnaire on the back of this applicati	g County: In Accordance with the provision on for consideration of current use assessm Court for recording such application if appr	ns of O.C.G.A. 48-5-7.4, I submit this application and the completed ment on the property described herein. Along with this application, I along with the application, I along with the application of the property described herein.
100		anization or club) - The name of each individual and the percentage pramily Farm Entities and the maximum amount of property that may be
MOBLEY B DEAN & ANNE		
Owner's Mailing Address	City, State and Zip:	Number of acres included in this application.
	LOCUST GROVE GA 30248	Agricultural Land: 13.19 50.4
S70 TRESTLE ROAD		74

				LOCUST	GROVE GA 30248	Agricultural Land: _	10.17 00.9.
						Timberland : _	<del>50.43</del>
					and Zip of Property: ON GA 30292	Total Acres : 50.43	
District	Land Lot	Sublot and Block	Recorded	Deed	List types of storage and processing buildings:	1	
02	065		3573 -	307			

#### **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. Section 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 T	axpáyer/	r Taxpayer	Authorized Representative
7	1/		

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

If denied, Georgia law O.C.G.A. Section 48-5-7.4 provides that the applicant may appeal in the same manner as other property of provides are manner.

VIII------

48-5-311.	ydes that the applicant may	My Commission Expires Dec. 16,	2013	am loco, G.A. Section	
	FOR TAX	X ASSESSORS USE ONLY		10000	
MAP & PARCEL NUMBER:	TAX DISTRICT:	TAXPAYER ACCOUNT NUMBER:	YR. COVENANT:	3. 19. 3000 15 No. 15	
275 01006D	03	26071	Begins: Jan 1, 2013	Ends: Dec 31, 2022	
If transferred from Preferential Agricultural	If applicable, covenant is re	enewal for tax year:	If applicable, covenant is a continuation for tax year		
Assessment, provide date of transfer:			Beginning Jan 1,	Ending Dec 31,	
	renewal contract in the 9th	48-5-7.4(d) a taxpayer may enter into a year of a covenant period so that the ut a lapse for an additional 10 years.		ere part of the property has bed venant Map and Parcel Numbe	
Based on the information submitted above, a considered such information and has made the			palding County Board of	Tax Assessors has	
Approved: V Date: 12 - 18-13	Will. Board of Ta	A - Sharp x Assessors	Date		
	County Board of Tax Assess A. Section 48-5-306.	sors shall issue a notice to the taxpayer in the	ne same manner as all other	notices are issued	

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

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0.000	

Each Individual's Name	κειατιοης (complete only if application is for	Percent interest owned in	County where you own interest in	and number	Percent interest owned and number of acres under other covenants	
having any beneficial interest in the property described in this application	a family farm entity	property in this application	property under other covenants	Percent Interest	No. of Acres	
heck Appropriate Ownership Type:						
<ul> <li>Nonprofit conservation organization designated as a determination letter/charter with application.)</li> <li>Bona fide club organized for pleasure, recreation, at Code. (Provide copy of IRS determination letter/charter)</li> </ul>	nd other nonprofitable p			•		
					1	
heck All Bona fide uses that apply and the pe	rcentage use, as th	ey relate to the pro	perty described in th	is application.		
Raising, harvesting, or storing crops %_50  ] Feeding, breeding, or managing livestock or poultry ] Producing plants, trees, fowl, or animals (including t ] Wildlife habitat of not less than ten (10) acres of wild fishing or fish production shall be considered a type accordance with O.C.G.A Section 48-5-7.4(b)(2)	%	wildlife) % natural state or under (see board of tax asse	management; no form of	commercial		
Raising, harvesting, or storing crops %_50  ] Feeding, breeding, or managing livestock or poultry ] Producing plants, trees, fowl, or animals (including t ] Wildlife habitat of not less than ten (10) acres of wild fishing or fish production shall be considered a type accordance with O.C.G.A Section 48-5-7.4(b)(2)  Production of aquaculture, horticulture, floriculture, f ] Other	%	wildlife) % natural state or under (see board of tax asse , poultry, and apiarian p	management; no form of essors for appropriate dod products %	commercial cumentation in		
Raising, harvesting, or storing crops %_50 ] Feeding, breeding, or managing livestock or poultry ] Producing plants, trees, fowl, or animals (including t ] Wildlife habitat of not less than ten (10) acres of wild fishing or fish production shall be considered a type accordance with O.C.G.A Section 48-5-7.4(b)(2) Production of aquaculture, horticulture, floriculture, f ] Other  Yes (No Is this property or any portion thereof, curr is being used by the lessee, as well as th	%	wildlife) %natural state or under(see board of tax asse, poultry, and apiarian present the store of the perty leased.)	management; no form of essors for appropriate dod products %	commercial cumentation in iefly explain how	the property	
Raising, harvesting, or storing crops % 50  ] Feeding, breeding, or managing livestock or poultry ] Producing plants, trees, fowl, or animals (including t ] Wildlife habitat of not less than ten (10) acres of wild fishing or fish production shall be considered a type accordance with O.C.G.A Section 48-5-7.4(b)(2)  Production of aquaculture, horticulture, floriculture, f ] Other  Oyes (-)No Is this property or any portion thereof, curr is being used by the lessee, as well as th Oyes (-)No Are there other real property improvement application? If yes, briefly list and describ	%	wildlife) % natural state or under (see board of tax asse , poultry, and apiarian p yes, list the name of the perty leased.)	management; no form of essors for appropriate dod products %	commercial cumentation in riefly explain how	the property	
Raising, harvesting, or storing crops % 50  ] Feeding, breeding, or managing livestock or poultry ] Producing plants, trees, fowl, or animals (including t ] Wildlife habitat of not less than ten (10) acres of wild fishing or fish production shall be considered a type accordance with O.C.G.A Section 48-5-7.4(b)(2)  Production of aquaculture, horticulture, floriculture, f ] Other  Yes (No Is this property or any portion thereof, curr is being used by the lessee, as well as th  Yes (No Are there other real property improvement application? If yes, briefly list and describ  Yes (No Are there any restrictive covenants current  Yes (No Are there any deed restrictions on this pro	%	wildlife) %natural state or under (see board of tax asset, poultry, and apiarian proventies) and the store of the perty leased.)  rty, other than the store of the proventies applies the restrictions.	management; no form of essors for appropriate dod products %	commercial cumentation in riefly explain how	the property	
Raising, harvesting, or storing crops %_50  ] Feeding, breeding, or managing livestock or poultry ] Producing plants, trees, fowl, or animals (including t ] Wildlife habitat of not less than ten (10) acres of wild fishing or fish production shall be considered a type accordance with O.C.G.A Section 48-5-7.4(b)(2)  Production of aquaculture, horticulture, floriculture, f ] Other  )Yes ()No Is this property or any portion thereof, cur is being used by the lessee, as well as th )Yes ()No Are there other real property improvement	%	wildlife) %natural state or under (see board of tax asset, poultry, and apiarian provided by the perty leased.)  rty, other than the stora provements .  y described in this applest the restrictions.  f no, please explain.	management; no form of essors for appropriate docured with the products % 500 me person or entity and brage and processing buildication. If yes, please ex	commercial cumentation in riefly explain how ngs listed on the plain.	the property	

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



# SPALDING COUNTY BOARD OF TAX ASSESSORS Intent to Breach - Parcel: 277-01-005B

Requesting Agency

**Betty Browning** 

Requested Action

Consider the approval of the 2017 Continuation application for the 2011 covenant for the following parcel:

Prothro, Charles as Trustee & Parish, Bryan Daniel

Yarbrough Mill Road Parcel: 277-01-005B

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Tax Assessors Policy and Procedure Manual

Is this Item Goal Related?

No

### Summary and Background

Charles Prothro as Trustee was approved for conservation in 2011 which expires December 31, 2020. Mr. Prothro has added a name to the deed but wishes to continue the 2011 covenant.

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

**ATTACHMENTS:** 

D

Description Upload Date Type

Documents 6/7/2017 Cover Memo



Number of acres included in this application.

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

City, State, Zip

PROTHRO CHARLES AS TRUSTEE &

Owner's mailing address

BRYAN DANIEL PARISH 1408 DAUSET DR				GRIFFIN, GA 30224	Agricultural Land: Timber Land:		
Property Io	ocation (Stree	t, Route, Hwy, etc.)	- Warden Alberta	City, State, Zip of Property:	Covenant Acres 70.04		
0 YARBI	ROUGH MII	LL RD		GRIFFIN, GA 30224	Total Acres 70.04		
District	Land Lot	Sublot & Block	Recorded Deed Book/Page	List types of storage and processing buildings			
01	100		4038 338	BLOCK STORAGE BLOG -	(APP: 25' × 40')		
			AUTHO	RIZED SIGNATURE			
Signature of Control of the Signature of the Si	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 of the back of this application form, I am also aware that certain penalty provisions are applicable if this covenant is breached.    Compared to the individuals having an ownership right to this property of the back of this application form, I am also aware that certain penalty provisions are applicable if this covenant is breached.    Compared to the individuals having an ownership right to this property of the back of the individuals having an ownership right to this property of the back of this application form, I am also aware that certain penalty provisions are applicable if this covenant is breached.    Compared to the individuals having an ownership right to this property of the individuals having an ownership right to this property of the back of the individuals having an ownership right to this property of the back of the individuals having an ownership right to this property of the back of the individuals having an ownership right to this property of the back of the individuals having an ownership right to this property of the back of the individuals having an ownership right to this property of the back of the ba						
			FOR TAX A	SSESSORS USE ONLY	PAIDW		
MA	P & PARCE	L NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:		
	277 01005	В	03	27516	Begin: Jan 1, 2011 Ends: Dec 31, 2020		
If transferred from Preferential Agricultural Assessment, provide date of transfer:  If applicable, covenant is a renewal Begin: Jan 1, Ends: Dec 3				31,	If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2011 Ends: Dec 31, 2020		
				taxpayer may enter into a renewal contract in hat the contract is continued without a lapse had the contract is contract in the contract is contract.			
Approved: _	Date:	If denie	Board of Tax A ed, the County Board of Tax Assessors O.C.G.A. Section 48-5-306.	ssessors s shall issue a notice to the taxpayer in the sam	Date ne manner as all other notices are issued		

CL	JRRENT USE ASSESSMENT	QUESTIONNAIR	RE – PT283A	277 01005B	
ALL APPLICANTS, other than sin described in this application, the p information applicable to this applicable	gle titled owners, must list below each in ercentage interest of each, the relations cation.	ndividual's name that on hip of each (if the app	owns a beneficial intellicant is a family farm	rest in the property entity), and all other	
Each Person's Name having ar beneficial interest in the proper described in this application. (If t form does not contain sufficient lin list all owners, please attach lis providing all information requested each individual.)	application is for a family farm entity) est to	Percent interest owned in property in this application only	Counties where y property under other acres in other cover	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
CHARLES PROTHER - T	RUSTEE UIW-5 PARISH	640	NIA		
	IN DANIET PARISH				
BRYAN DANIEL PAR	21514	36%	NA		
			7-1		
Check Appropriate Ownership T	ype:		Salvan Sal		
One or more natural or n	aturalized citizens.				
[ ] An estate of which the de	evisees or heirs are one or more natural	or naturalized citizens			
A trust of which the bene	eficiaries are one or more natural or natu	ralized citizens.			
[ ] A family owned farm entifermentiferment [] [ ] A family limited liability compast or future bona fide compast	ty (e.g., a family corporation, family partr pany. Percent (%) of gross income from conservation uses, within this state within ver, that in the case of a newly formed fa	nership, family genera n bona fide conservation n the year immediately	on uses(incl	uding earnings on inv	estments directly related to
	ganization designated as a 501(c)(3) or	ganization under the li	nternal Revenue Cod	e. (Provide copy of IR	S determination
[ ] Bona fide club organized copy of IRS determination	for pleasure, recreation, and other nonp n letter/charter with application.)	profitable purposes pur	rsuant to Section 501	(c)(7) of the Internal F	Revenue Code. (Provide
	ply and the percentage use, as they	relate to the propert	y described in this	application.	
[ ] Raising, harvesting, or sto	oring crops %				
	naging livestock or poultry %				
	owl, or animals (including the production				
[ ] Wildlife habitat of not less production shall be consid Section 48-5-7.4(b)(2)	s than ten (10) acres of wildlife habitat (eddered a type of agriculture); % (se	either in its natural stat ee board of tax assess	e or under managem ors for appropriate do	ent; no form of comm ocumentation in accor	ercial fishing or fish dance with O.C.G.A.
	e, horticulture, floriculture, forestry, dairy,				
[V Other LAND ALLOW !	ED TOGROW NATURALLY	TREE HARVES	STING PLAN	WITH GA FORD	ESTRY COMM,
[ ] Yes [WNo Is this property is	y or any portion thereof, currently being being used by the lessee, as well as the	leased? (If yes, list the percentage of the pr	e name of the person operty leased.)	or entity and briefly e	xplain how
front of this ap	er real property improvements located on oplication? If yes, briefly list and describe	e these real property in	mprovements.		
[ ] Yes [ No Are there any	restrictive covenants currently affecting	the property described	d in this application?	If yes, please explain.	
	deed restrictions on this property? If yes	s, please list the restric	ctions.		
	ent zoning on this property allow agricult	tural use? If no, please	e explain.		
	pe business operated on this property?				
Although not required, the applicant(s) determination. This information may incl (1) Plans or programs for the production substantiate a bona fide conservation us entity return (e.g., Federal Form 1065, 1	of agricultural and timber products, (2) Evid se, such as receipts for feed, equipment, etc. 120, etc.) deny an application if the use of the property	ay wish to provide addition  dence of participation in a  . (4) Income tax records,	onal information to assi a government subsidy p such as copies of a pr	st the board of assesson program for crops or time eviously filed Federal So	rs in making their ber. (3) Receipts that chedule F or the appropriate
	ELEASE OF CURRENT USE	ASSESSMENT	OF BONA FIDE	AGRICUI TURA	AI PROPERTY
, the owner of the above described prope use assessment with the county board of property records of the clerk's office. Sworn to and subscribed before me	erty, having satisfied all applicable taxes and fax assessors. Pursuant to O.C.G.A. § 48-5	d penalties associated w 5-7.4(w), no fee is requir	ith the covenant above, ed for the clerk of supe	do horoby filo this appli	inction for release of account
This day of,,	Taxpayer's Authorized Signature	pproved by: Board of Ta	x Assessors		
Notary Public	Date Filed	Date Appro	ved		

Recording information for Application of Conservation Use Assessment Recording information for Release of Conservation Use Assessment SPALDING COUNTY 95 BOARD OF TAX ASSESSORS Tel. 770-467-4240 • Fax 770-467-4227 GLERK, SUPERIOR COURT SPALDING COUNTY, GA. 119 East Solomon Street Griffin, Georgia 30223 2011 APR RZ—AM 11 56 APPLICATION AND QUESTIONNAIRE FOR CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY 9T-283A REV 8/07 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 the board on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am use the property described herein. Along with this application, I am use the property described herein. ubmitting the fee of the Clerk of Superior Court for recording such application if approved. ame of Owner(Individual(s), family owned farm entity, trust, estate or non-profit conservation organization or club) -The name of each individual and the percentage prest 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 pered into a covenant, please consult the County Board of Tax Assessors. PARISH STERLYN Owner's Mailing Address City, State and Zip Number of acres included in this application. C/O ESTATE OF STERLYN PARISH GRIFFIN GA 30224 Agricultural Land: \_ EXECUTOR CHARLES P. PROTHRO Timber Land : 70:04 1408 DAUSET DRIVE roperty location (Street, Route, HWY, etc.) City, State and Zip of Property: Total Acres : 70.04 O YARBROUGH MILL RD **GRIFFIN GA 30224** List types of storage and processing buildings: Sublot and Block Recorded Deed Land Lot BLOCK STORAGE BUILDING (APP. 25' x 40' 3411 - 279 100 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 the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. Section 48-5-7.4. I further swear that I am untorized 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 on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached. ) KIOKUD TRUSTEE FOR BRYAND, & MIKEL A. PARISH Signature of Taxpayer or Taxpayer's Authorized Representative (plesse have additional taxpayers sign on reverse side of application) deried, Georgia law O.C.G.A. Section 48-5-7.4 provides that the applicant 8-5-311. May appeal in the same manner danning Georgia Notary Public, Spending Coasethe Georgia My Commission Expires Dec. 16, 2013 CARL CONTRACTOR OF THE STREET MAP & PARCEL NUMBER: TAX DISTRICT: TAXPAYER ACCOUNT NUMBER: YR. COVENANTS 277 01005B 27516 Begins: Jan 1, 2011 Ends: Dec 31, 2020 transferred from Preferential Agricultural If applicable, covenant is renewal for tax year: If applicable, covenant is a continuation for tax year ssessment, provide date of transfer. Beginning Jan 1, 2011 Ending Dec 31, 2020 If continuing a covenant where part of the property has been Pursuant to O.C.G.A. Sec 48-5-7.4(d) a taxpayer may enter into a transferred, list Original Covenant Map and Parcel Number: wal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years. Based on the information submitted above, as well as the information provided on the questionnaire, the Spalding County Board of Tax Assessors has considered such information and has made the following determination of this application: oproved: \_\_ Date: 4- 20-1/ 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. AND IL TO DREET PASSED RECURRENT TO PASSESSMENT TO LEGITATION ACRIGUITATION OF THE PASSESSMENT TO PROPERTY OF THE PASSESSMEN No 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 property in the county board of tax assessors. Pursuant to O.C.G.A. Sec 48-5-7.4(w), no fee is required for Clerk of Superior Court to file and index this release in the property records of the Clerk's office. n to and subscribed before me **Authorized Signature** Approved By: Board of Tax Assessors Notary Public Date Filed Date Approved

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# BOOK 3531 PAGE 96

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 the percentage interest and number of acres of property in other counties where covenants are in effect. Attach additional pages if needed:

Each Individual's Name having any beneficial interest in the property	Relationship (complete only if application is for a family	Percent interest owned in	County where you own interest in	Percent interest owned and number of acres under other covenants		
described in this application	farm entity	property in this application			No. of Acres	
BRYAN DANIEL PARISH, TR-UW CHARLES PROTHRO - TRUSTEE	GRANDSON	50%	N/A			
MIKEL ANDREW PARISH, TR-UW CHARLES PROTHRO-TRUSTEE	GRANDSON	50%	N/A			
		and a section of the			3227	

citiz
citiz
S

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 nonprofitable purposes pursuant to Section 501(c)(7) of the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

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erty
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1000
Annual Control

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.

Plans or programs for the production of agricultural and timber products.

Evidence of participation in a government subsidy program for crops or timber

Receipts that substantiate a bona fide conservation use, suc as receipts for feed, equipment, etc

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. Section 48-5-7.4

											SCG\bl
Own	er Information			G	eneral Prop	perty Informati	ion				Values
0.00	THRO CHARLES AS	TRUSTEE &		S	SITUS 0 YARBROUGH MILL RD						Imp Val
	AN DANIEL PARISH DAUSET DR			LE	EGAL	YARBROUG	GH MILL I	RD 70.04	AC	The Control of the Co	Acc Val
GRIE	FFIN, GA 30224			Та	ax District	SPALDING	GMD	1067	Homestead	S0	Land Val
GI (II	1 IIV, G/V 5022-4					COUNTY					Total Val
					otal Acres	70.0	)4 LL	100	CUV 2011		2016 : 16
				Z	oning		LD	01	Acc/Des	6C628674	2014 : 16
				U	nit		Return	Value	0		
Торо	graphy - 1.00 V	Vetlands - 1.00	Sha	pe - 1.00	Ea	sements - 1.0	) [E	xternal -	1.00 As	ssemblage - 1.00	Other -
	017: MAILED NEW A 1/2012.; BOA APPRO										te Appraisa
						SALES INFOR	RMATIO	1			
Gran	itee	Gı	rantor			Date	Dee	d Book	Plat Book	Saleprice	CS N
PARI	ISH BRYAN DANIEL	PF	ROTHRO CI	HARLES AS	TRUSTEE	2016-03	-28 403	338			0 V5
PRO	THRO CHARLES AS	TRUSTEE PF	ROTHRO CI	HARLES AS	TRUSTEE	2012-04	-09 362	6 4		77,50	0 V4
PRO	THRO CHARLES	PA	ARISH STEP	RLYN		2011-02	-21 351	3 141			0 V5
			LAND INFO	PRMATION							
cs	Land Use	Productivity	ACRI	ES	Unit Valu	ıe Un	Adj Valu	9			
A5	Woodland		1	2.0	5	3,698		7,581			
A5	Woodland		2	4.7	5	3,698		17,566			
A5	Woodland		3	28.9	7	3,698	1	07,131			
A5	Woodland		5	6.1	5	3,698		22,743			
						0.000	1	03,988			
A5	Woodland		7	28.1	2	3,698		03,300			
A5	Woodland		7	28.1	2	3,698		03,988			
A5	Woodland		7			3,698					
A5 CS	Woodland		7	ACCE		IPROVEMEN		01005B	D PCOM Fund	c Econ Neigh	IDnits  V

2017 Spalding County Board of Assessors

6/6/201 Acct #

Page

277 01005B



# spalding county board of tax assessors Policy - Improvement on Split Parcels

Requesting Agency
Don Long
Requested Action
Consider the approval and adoption of the following policy: <u>Building Structures on two Tax parcels</u> _If a building be it residential, commercial or industrial is built over a propertyline whereby it is on two parcels it will be valued and assessed on the parcel that the building permit was issued on unless the property owner supplies a Certified Signed Survey to the Assessors' Office showing the building structure's location and the percentage of the structure on each parcel.
Requirement for Board Action
Is this Item Goal Related?
No
Summary and Background
Fiscal Impact / Funding Source
STAFF RECOMMENDATION



# SPALDING COUNTY BOARD OF TAX ASSESSORS Exempt Personal Property - Acct: 9688

Requ	uesting Agency		
Bett	y Browning		
Requ	uested Action		
	nsider to approve the Exempt IlStar Spalding Regional Hospita	Status for the following Personal Proper	ty Account:
	South 8th Street	и, тто.	
	ount: 9688		
Requ	uirement for Board Action		
Is th	is Item Goal Related?		
No			
Sum	mary and Background		
Fisca	al Impact / Funding Source		
STA	FF RECOMMENDATION		
<u>ATTA</u>	ACHMENTS:		
	Description	Upload Date	Туре
D	Documents	6/7/2017	Cover Memo

Account: 9688

# Personal Property Account Summary - 2017 Spalding County

Account Number: 9688

Account	9688			Owner#	7	71402			Flags		
County ID#				Parcel Numb	oer			Ī			
Name	WELLSTAR SPALE	ING REGIONAL HO	OSPITAL, INC	Physical 601 8TH			ST				
Address 1	793 SAWYER ROA	D		Tax District	G	RIFFIN					
Address 2	THIRD FLOOR ACC	COUNTING		Phone 4706440071							
Address 3 Attn: Nicole Vincent			NAICS	62	21491						
City, State Zip MARIETTA GA 30062			Digest Class	С							
Business	WELLSTAR MEDIC	CAL GROUP / ENT									
Values		Boats		Total			94,458	Taxable Invn			
Total Inventory	<b>y</b> 0	Aircraft		E-Steel Control				Frport Invn		İ	
Mach & Equip	94,458	94,458 Other					Frport Exempt				
Comments	2017: modified own	ership to wellstar on a ICES HOSPITAL **	account # 1221	1 - rhw							
					BUSINESS	INVEN	TORY				
Merchandise	e Raw Material	In-Process	Finished	d .	Transit	T w	arehoused	Consigned	d	Flo	or Plan
	0 0	0		0		0	0		0		
					COST A	PPROAG	СН				
Year	Descr	iption		Serial No	Group		Cost	Disposals	T	Depr	Func
2016 UNS	PECIFIED EQUIPMENT					1	300		0	0.87	1.0
2016 UNS	2016 UNSPECIFIED EQUIPMENT					2	38,250		0	0.92	1.0
2016 UNS	PECIFIED EQUIPMENT					4	88,070		0	0.67	1.0
		TOTA	ALS >>>				126,620		0		



Requesting Agency

# SPALDING COUNTY BOARD OF TAX ASSESSORS Bridgestone Audit Results - Acct: 117

Rob	by Williams		
Requ	ested Action		
Pro Bria 801 Acc	perty Account: Igestone Bandag, LLC Greenbelt Parkway ount: 117	s, 2014 and 2015 Audit results for the follow	ving Personal
Requ	irement for Board Action		
Is thi	s Item Goal Related?		
No			
Sum	mary and Background		
Brid	gestone Bandag, LLC was audited by Mendo	ola and Associates.	
Fisca	I Impact / Funding Source		
STA	F RECOMMENDATION		
	0		
<u>Al IA</u>	CHMENTS:	Unload Data	Turno
В	Description  Documents	<b>Upload Date</b> 6/9/2017	Type Cover Memo
_	20000	0.0.20	22701 11101110

Board of Tax Assessors Agenda Information
Please complete this form when you have issues that need to be put on the AGENDA.

Date:06.07.17
Appraiser's Name: R Williams
Tax Payer's Name: Bridgestone
Property Address:
Property Parcel or PP Account #:
Reason: Audit Results, 2013, 14 4 15
* Summary Results  * NoA - O Revised Calculations

Thank You!



# The Spalding County Tax Assessor's Office 119 E. Solomon Street, Room 101 Griffin, GA 30223

## TAXPAYER AUDIT CONSENT FORM

# Personal Property Account - BRIDGESTONE BANDAG, LLC

#### Account Number – 117

As an officer or agent of Bridgestone Bandag, LLC, I am duly authorized to represent Bridgestone Bandag, LLC before the Spalding County Board of Tax Assessors with respect to business personal property tax matters. My signature below indicates Bridgestone Bandag LLC's agreement with the "Net Additional Taxable Market Values" (listed below) as determined by the auditor for Spalding County, Joe Mendola, CPA, and pending the approval by the Spalding County Board of Tax Assessors.

Net Additional Taxable Market Values determined during the audit of the company's Business Personal Property Tax Return for the year(s) 2015, 2014, and 2013 is as follows:

	Original Fair Market Value	Adjusted Fair Market Value	Net Additional
2015	12,825,821	12,906,358	Market Value 80,537
2014	12,897,606	13,359,274	461,668
2013	10,290,562	10,680,417	389,855

932,060

# **Explanation for adjustment to Net Additional Taxable Market Values:**

Fixed assets were adjusted to agree with accounting records. Assets we	ere grouped into	their proper cat	egories.

Supplies were left as originally reported and/or taxed by the County.

Inventory agreed to financial records. Finished Goods not manufactured in Georgia but were shipped to an "in-state "destination were removed from Freeport.

0.000		
Signature of Officer or Agent	Title	Date

Joe Mendola, CPA Auditor for Spalding County Spalding County Board of Assessors 119 East Solomon Street - Room 101 Griffin Ga 30223-0223 (770)467-4240 Notice Date: 06/14/2017

# This is not a tax bill Do not send payment

Last Date To File Appeal: 07/31/2017

County property records are available online at:

www.gpublic.net/spalding

BRIDGESTONE BANDAG, LLC BANDAG GRIFFIN 535 MARRIOTT DRIVE TAX DEPARTMENT NASHVILLE, TN 37214 Official Tax Matter - 2013 Assessment

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 this notice. You have the right to appeal these values to the County Board of Tax Assessors. All documents and records used to determine the current value are available upon request. Additional information on the appeal process may be obtained at http://dor.georgia.gov/property-tax-real-and-personal-property#field\_related \_ links-486-3

#### At the time of filing your appeal you must select one of the following appeal methods:

- (1) Appeal to the County Board of Equalization with appeal to the Superior Court. (value, uniformity, denial of exemption, taxability)
- (2) To arbitration with an appeal to the Superior Court (valuation is the only grounds that may be appealed to arbitration)
- (3) For (1) nonhomestead real property or (2) wireless personal property account(s) with a FMV in excess of \$750,000, to a hearing officer with appeal to superior court.

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 are available at the local Tax Assessors Office or the forms can be downloaded from http://dor.georgia.gov/documents/property-tax-appeal-assessment-form.

For further information on the proper method of filing an appeal, you may contact the county Board of Tax Assessors which is located at 119 East Solomon Street - Room 101 Griffin, Ga 30223-0223 and which may be contacted by telephone at: (770) 467-4240. Your staff contacts are Robby Williams and Don Long.

Account Number	Property IDNumber	Acreage	Tax Dist	<b>Covenant Year</b>	Homestead
117	039-01-003		01		

Property Description					
Property Address					
Fair Market Value	Returned Value		Previous YearValue	Current Year Value	Other Value
100% Fair Market Value		0	0	389,855	
40% Assessed Value		0	0	155,942	

Personal Property Audit Discovery – Net Increase in Taxable Market Value

#### Reasons for Assessment Notice

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's net 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	ther Exempt Homestead Exempt No Taxable				Previous Millage	Estimated Tax	
CITY - GRIFFIN		0	155,942	8.611	1,343			
COUNTY SCHOOL M&O		0	155,942	15.766	2,459			
COUNTY M&O		0	155,942	19.704	3,073			
				Total Estimated Taxes	6,875			

Spalding County Board of Assessors 119 East Solomon Street - Room 101 Griffin Ga 30223-0223 (770)467-4240 Notice Date: 06/14/2017

# This is not a tax bill Do not send payment

Last Date To File Appeal: 07/31/2017

County property records are available online at:

www.gpublic.net/spalding

Official Tax Matter - 2014 Assessment

BRIDGESTONE BANDAG, LLC BANDAG GRIFFIN 535 MARRIOTT DRIVE TAX DEPARTMENT NASHVILLE, TN 37214

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 this notice. You have the right to appeal these values to the County Board of Tax Assessors. All documents and records used to determine the current value are available upon request. Additional information on the appeal process may be obtained at http://dor.georgia.gov/property-tax-real-and-personal-property#field\_related \_ links-486-3

### At the time of filing your appeal you must select one of the following appeal methods:

- (1) Appeal to the County Board of Equalization with appeal to the Superior Court. (value, uniformity, denial of exemption, taxability)
- (2) To arbitration with an appeal to the Superior Court (valuation is the only grounds that may be appealed to arbitration)
- (3) For (1) nonhomestead real property or (2) wireless personal property account(s) with a FMV in excess of \$750,000, to a hearing officer with appeal to superior court.

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 are available at the local Tax Assessors Office or the forms can be downloaded from http://dor.georgia.gov/documents/property-tax-appeal-assessment-form.

For further information on the proper method of filing an appeal, you may contact the county Board of Tax Assessors which is located at 119 East Solomon Street - Room 101 Griffin, Ga 30223-0223 and which may be contacted by telephone at: (770) 467-4240. Your staff contacts are Robby Williams and Don Long.

Account Number	Property IDNumber	Acreage	Tax Dist	Covenant Year	Homestead
117	039-01-003		01		

Property Description					
Property Address					
Fair Market Value	Returned Value		Previous YearValue	Current Year Value	Other Value
100% Fair Market Value		0	0	461,668	
40% Assessed Value		0	0	184,667	

Personal Property Audit Discovery – Net Increase in Taxable Market Value

#### Reasons for Assessment Notice

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's net 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 Taxable	Net		Previous Millage	Estimated Tax
CITY - GRIFFIN		0 0		184,667	8.400	1,551
COUNTY SCHOOL M&O		0 0		184,667	15.863	2,929
COUNTY M&O		0 0		184,667	19.617	3,623
					<b>Total Estimated Taxes</b>	8,103

Spalding County Board of Assessors 119 East Solomon Street - Room 101 Griffin Ga 30223-0223 (770)467-4240 Notice Date: 06/14/2017

This is not a tax bill

# Do not send payment

Last Date To File Appeal: 07/31/2017

County property records are available online at:

www.qpublic.net/spalding

Official Tax Matter - 2015 Assessment

BRIDGESTONE BANDAG, LLC BANDAG GRIFFIN 535 MARRIOTT DRIVE TAX DEPARTMENT NASHVILLE, TN 37214

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 this notice. You have the right to appeal these values to the County Board of Tax Assessors. All documents and records used to determine the current value are available upon request. Additional information on the appeal process may be obtained at http://dor.georgia.gov/property-tax-real-and-personal-property#field\_related \_ links-486-3

### At the time of filing your appeal you must select one of the following appeal methods:

- (1) Appeal to the County Board of Equalization with appeal to the Superior Court. (value, uniformity, denial of exemption, taxability)
- (2) To arbitration with an appeal to the Superior Court (valuation is the only grounds that may be appealed to arbitration)
- (3) For (1) nonhomestead real property or (2) wireless personal property account(s) with a FMV in excess of \$750,000, to a hearing officer with appeal to superior court.

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 are available at the local Tax Assessors Office or the forms can be downloaded from http://dor.georgia.gov/documents/property-tax-appeal-assessment-form.

For further information on the proper method of filing an appeal, you may contact the county Board of Tax Assessors which is located at 119 East Solomon Street - Room 101 Griffin, Ga 30223-0223 and which may be contacted by telephone at: (770) 467-4240. Your staff contacts are Robby Williams and Don Long.

Account Number	Property IDNumber	Acreage	Tax Dist	<b>Covenant Year</b>	Homestead
117	039-01-003		01		

Returned Value		Previous YearValue	Current Year Value	Other Value
	0	0	80,537	
2000	0	0	32,215	
	Returned Value	Returned Value  0 0	801 GREENBE	0 0 80,537

Personal Property Audit Discovery – Net Increase in Taxable Market Value

#### Reasons for Assessment Notice

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's net 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 Taxable	Net	Previous Millage	Estimated Tax
CITY - GRIFFIN		0 0	32,215	7.889	254
COUNTY SCHOOL M&O		0 0	32,215	15.156	488
COUNTY M&O		0 0	32,215	19.596	631
				Total Estimated Taxes	1,373

Auditor: Joseph L. Mendola, CPA

County: Spalding

## Personal Property Account: Bridgestone Bandag, LLC Bandagriffin

(hereinafter referred to as "taxpayer")

**Account Number:** 

117

	Original	Adjusted	Net Additional	
	Fair Market Value	Fair Market Value	Market Value	
2015	12,825,821	12,906,358	80,537	
2014	12,897,606	13,359,274	461,668	
2013	10,290,562 ₩	10,680,417	389,855	2000
			931.	

## Explanation for adjustment to Net Additional Taxable Market Values:

Fixed assets were adjusted to agree with accounting records. Assets were grouped in their proper categories.

Supplies left as originally reported and/or taxed by the County.

Inventory agreed to financial records. FG not manufactured in Georgia were removed from Freeport.

Allowed Freeport.

\* only dis allowed Sals in to God (on a % varie)

\* Only dis allowed Sals in to God (on a % varie)

\* Only Distributor.

\* Not Many in the Griffin Bacility but

\* Shipped to an "in-state" destination.

Account Number: 117   Year of Audit Adjustment   Property   FMV	Bridgestone Bandag, LLC Bandagriffin				
Audit	Account Number:	117			
Group 2 Assets (12,274,932) Group 3 Assets 10,110,289 Group 4 Assets 1,072,988 C-I-P 0 Other 0 Other 0 Supplies 445,334 Inventory 12,088,064 Freeport Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (12,442,029) Group 2 Assets (12,442,029) Group 3 Assets 10,761,088 Group 4 Assets 10,761,088 Group 4 Assets 10,761,088 C-I-P 0 Other 0 Supplies 0 Inventory 0 Freeport Exemption 741,421 Other Exemption 741,421 Other Exemption 0  Group 3 Assets 44,782 Group 2 Assets 9 Group 4 Assets 1,427,684 C-I-P 0 F&FM&E (9,842,863) Other 0 Supplies 447,699 Inventory (676,256) Freeport Exemption 844,903 Other Exemption 0 Other Exemption 844,903 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0	Audit				
Group 3 Assets 10,110,289 Group 4 Assets 1,072,998 C-1-P Other 0 Other 0 Supplies 445,334 Inventory 12,088,064 Freeport Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (12,442,029) Group 2 Assets (12,442,029) Group 3 Assets 10,761,088 Group 4 Assets 1,361,196 C-1-P Other 0 Other 0 Supplies 0 Inventory 0 Freeport Exemption 741,421 Other Exemption 741,421 Other Exemption 0 Group 3 Assets 8,143,906 Group 4 Assets 1,427,684 C-1-P F&F/M&E (9,842,863) Other 0 Supplies 447,699 Inventory (676,256) Freeport Exemption 0 Supplies 447,699 Inventory (676,256) Freeport Exemption 0 Other Exemption 0 Supplies 447,699 Inventory (676,256) Freeport Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0	2015	Group 1 Assets	0		
Group 4 Assets 1,072,998 C-I-P 0 Other 0 Supplies 445,334 Inventory 12,088,064 Freeport Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (12,442,029) Group 3 Assets (12,442,029) Group 3 Assets (10,761,088 Group 4 Assets 1,361,196 C-I-P 0 Other 0 Supplies 0 Inventory 0 Freeport Exemption 741,421 Other Exemption 741,421 Other Exemption 0 Group 3 Assets 8,143,906 Group 2 Assets 0 Group 3 Assets 8,143,906 Group 4 Assets 1,427,684 C-I-P 0 F&F/M&E (9,842,863) Other 0 Supplies (9,842,863) Other 0 Supplies (9,842,863) Other 0 Supplies (9,842,863) Other 0 Supplies (447,699) Inventory (676,256) Freeport Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0 Other Exemption 0	, in the second of the second	Group 2 Assets	(12,274,932)		
C-I-P					
Other Other Other Other Other Other Other Other Other Supplies 445,334 Inventory 12,088,064 Freeport Exemption (11,361,216) Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Supplies Other Other Other Other Other Other Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Supplies Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Supplies Other O	ri .		1,072,998		
Other Supplies 445,334 Inventory 12,088,064 Freeport Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (11,361,216) Other Exemption (12,442,029) Group 3 Assets (12,442,029) Group 3 Assets (10,761,088 Group 4 Assets 1,361,196 C-I-P 0 Other 0 Other 0 Other 0 Other 0 Other 0 Other 0 Other 1 Other 1 Other 1 Other 1 Other 1 Other 1 Other Exemption (14,421 Other (14,421			0		
Supplies   1445,334   Inventory   12,088,064   Freeport Exemption   (11,361,216)   Other Exemption   Other   Oth			0		
Inventory   12,088,064   Freeport Exemption   Other Exemption   Other Exemption   Other Exemption   Other Exemption   Other Exemption   Other Exemption   Other Exemption   Other			•		
Other Exemption   O					
2014   Group 1 Assets   39,992			(11,361,216)		
Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Assets   Comp   Amount   Amo		Other Exemption	0		
Group 2 Assets (12,442,029) Group 3 Assets 10,761,088 Group 4 Assets 11,361,196 C-I-P 0 Other 0 Other 0 Supplies 0 Inventory 0 Freeport Exemption 741,421 Other Exemption 0 Group 1 Assets 44,782 Group 2 Assets 0 Group 3 Assets 8,143,906 Group 4 Assets 1,427,684 C-I-P 0 F&F/M&E (9,842,863) Other 0 Supplies (9,842,863) Other 0 Supplies 447,699 Inventory (676,256) Freeport Exemption 0  389,855				80,537	
Group 3 Assets Group 4 Assets 1,361,196 C-I-P Other Other Other Supplies Inventory Freeport Exemption Other Exemption Official Assets Group 2 Assets Group 4 Assets C-I-P Group 4 Assets Group 4 Assets Group 4 Assets Group 5 Assets Group 6 Assets Group 6 Assets Group 7 Assets Group 7 Assets Group 7 Assets Group 8 Assets Group 9 Assets Group 9 Assets Group 1 Assets Group 4 Assets Group 6 Assets Group 7 Assets Group 7 Assets Group 8 Assets Group 9 Assets Group 9 Assets Group 1 Assets Group 1 Assets Group 1 Assets Group 6 Assets Group 7 Assets Group 7 Assets Group 8 Assets Group 9 Assets G	2014	Group 1 Assets	39,992		
Group 4 Assets 1,361,196 C-I-P 0 Other 0 Other 0 Supplies 0 Inventory 0 Freeport Exemption 741,421 Other Exemption 0  Group 1 Assets 44,782 Group 2 Assets 0 Group 3 Assets 8,143,906 Group 4 Assets 1,427,684 C-I-P 0 F&F/M&E (9,842,863) Other 0 Supplies 447,699 Inventory (676,256) Freeport Exemption 844,903 Other Exemption 0  389,855		Group 2 Assets	(12,442,029)		
C-I-P Other Other Other Other Other Other Supplies Inventory Freeport Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other  Group 1 Assets Group 2 Assets Group 3 Assets Group 4 Assets 1,427,684 C-I-P OFF&F/M&E C-I-P Ofther Other Supplies Inventory Other Supplies Inventory Freeport Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Supplies Other Supplies Other Supplies Other Other Other Other Supplies Other Other Other Other Supplies Other		•			
Other       0         Other       0         Supplies       0         Inventory       0         Freeport Exemption       741,421         Other Exemption       0         461,668         2013       Group 1 Assets       44,782         Group 2 Assets       0         Group 3 Assets       8,143,906         Group 4 Assets       1,427,684         C-I-P       0         F&F/M&E       (9,842,863)         Other       0         Supplies       447,699         Inventory       (676,256)         Freeport Exemption       844,903         Other Exemption       0					
Other Supplies       0         Inventory       0         Freeport Exemption       741,421         Other Exemption       0         461,668         2013       Group 1 Assets       44,782         Group 2 Assets       0       6         Group 3 Assets       8,143,906       6         Group 4 Assets       1,427,684       6         C-I-P       0       6         F&F/M&E       (9,842,863)       6         Other       0       8         Supplies       447,699       1         Inventory       (676,256)       6         Freeport Exemption       844,903       6         Other Exemption       0       389,855					
Supplies   0   1   1   1   1   1   1   1   1   1					
Inventory   Treeport Exemption   T41,421   Other Exemption   Other   Oth					
Other Exemption         461,668         2013       Group 1 Assets       44,782         Group 2 Assets       0         Group 3 Assets       8,143,906         Group 4 Assets       1,427,684         C-I-P       0         F&F/M&E       (9,842,863)         Other       0         Supplies       447,699         Inventory       (676,256)         Freeport Exemption       844,903         Other Exemption       0         389,855					
2013       Group 1 Assets       44,782         Group 2 Assets       0         Group 3 Assets       8,143,906         Group 4 Assets       1,427,684         C-I-P       0         F&F/M&E       (9,842,863)         Other       0         Supplies       447,699         Inventory       (676,256)         Freeport Exemption       844,903         Other Exemption       0					
2013       Group 1 Assets       44,782         Group 2 Assets       0         Group 3 Assets       8,143,906         Group 4 Assets       1,427,684         C-I-P       0         F&F/M&E       (9,842,863)         Other       0         Supplies       447,699         Inventory       (676,256)         Freeport Exemption       844,903         Other Exemption       0		Other Exemption	0		
Group 2 Assets 0 Group 3 Assets 8,143,906 Group 4 Assets 1,427,684 C-I-P 0 F&F/M&E (9,842,863) Other 0 Supplies 447,699 Inventory (676,256) Freeport Exemption 844,903 Other Exemption 0				461,668	
Group 3 Assets 8,143,906 Group 4 Assets 1,427,684 C-I-P 0 F&F/M&E (9,842,863) Other 0 Supplies 447,699 Inventory (676,256) Freeport Exemption 844,903 Other Exemption 0	2013		44,782		
Group 4 Assets C-I-P 0 F&F/M&E 0 Supplies Inventory Freeport Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption Other Exemption		•	0		
C-I-P 0 F&F/M&E (9,842,863) Other 0 Supplies 447,699 Inventory (676,256) Freeport Exemption 844,903 Other Exemption 0		•	7.5		
F&F/M&E       (9,842,863)         Other       0         Supplies       447,699         Inventory       (676,256)         Freeport Exemption       844,903         Other Exemption       0    389,855		•	_		
Other       0         Supplies       447,699         Inventory       (676,256)         Freeport Exemption       844,903         Other Exemption       0         389,855					
Supplies       447,699         Inventory       (676,256)         Freeport Exemption       844,903         Other Exemption       0         389,855			(3,042,003) 0		
Inventory (676,256) Freeport Exemption 844,903 Other Exemption 0  389,855			447,699		
Other Exemption 0 389,855		_			
389,855			_		
		Other Exemption	0		
Tayabla Fair Market Value		*		389,855	
Taxable Fall Walket Value 932,000	Taxable Fair Market Va	lue	932,060		

Bridges	tone Band	lag, LLC Bandagri	ffin						Spalding
Account	Number:	117		Banadad	Verience	Di-ti	FMV.	FARY Adia	7-4-15104
Group	Year Acquired	Audited Cost	Adjustments	Reported Cost	Variance Cost	Depreciation Factor	FMV Before Audit	FMV per Audit Discovery/(Refund)	Total FMV For Account
2015									
1	2014	0		0	0	0.87	0	0	0
	2013	0		0	0	0.74	0	0	0
	2012	0		0	0	0.58	0	0	0
	2011	0		0	0	0.43	0	0	0
	2010	0		0	0	0.32	0	0	0
	2009	0		0	0	0.26	0	0	0
١.,	2008	0		0	0	0.21	0	0	0
	2007 & Prior	0	100	0	0	0.20	0	0	0
Group 1 S	ubtotal	0	0	0	0		0	0	0
2	2014	1,602,655		2,580,306	(977,651)	0.92	2,373,882	(899,440)	1,474,442
	2013	0		3,492,477	(3,492,477)	0.85	2,968,605	(2,968,605)	0
	2012	(111,149)		1,482,528	(1,593,677)	0.78	1,156,372	(1,243,068)	(86,696)
	2011	0		820,424	(820,424)	0.70	574,297	(574,297)	0
	2010	(140,363)		1,202,710	(1,343,073)	0.63	757,707	(846,136)	(88,429)
	2009	(3,840)		1,285,132	(1,288,972)	0.54	693,971	(696,045)	(2,074)
	2008	(194,982)		276,204	(471,186)	0.44	121,530	(207,322)	(85,792)
	2007	(70,085)		835,175	(905,260)	0.34	283,960	(307,789)	(23,829)
	2006	(35,854)		707,674	(743,528)	0.28	198,149	(208,188)	(10,039)
	2005	(56,626)		409,422	(466,048)	0.25	102,356	(116,512)	(14,156)
١.,	2004	(98,410)		647,229	(745,639)	0.25	161,807	(186,410)	(24,603)
	2003 & Prior	(2,983,502)		17,122,102	(20,105,604)	0.20	3,424,420	(4,021,120)	(596,700)
Group 2 S	ubtotal	(2,092,157)	0	30,861,383	(32,953,540)		12,817,056	(12,274,932)	542,124
3	2014	0		0	0	0.95	0	0	0
	2013	3,161,759		0	3,161,759	0.91	0	2,877,201	2,877,201
	2012	969,719		0	969,719	0.87	0	843,656	843,656
	2011	486,565		0	486,565	0.82	0	398,983	398,983
	2010	832,539		0	832,539	0.79	0	657,706	657,706
	2009	1,077,897		4,499	1,073,398	0.75	3,374	805,049	808,423
	2008	231,558		0	231,558	0.70	0	162,091	162,091
	2007	304,636		0	304,636	0.63	0	191,920	191,920
	2006	282,046		0	282,046	0.57	0	160,766	160,766
	2005 2004	267,387		0	267,387	0.52 0.47	0	139,041	139,041
	2004	215,011 545,424		0	215,011 545.424	0.41	0	101,055 223,624	101,055 223,624
	2003	694,974		0	694,974	0.35	0	243,241	
	2002	67,166		0	67,166	0.31	0	20,821	243,241 20,821
	2000	14,044		0	14,044	0.29	0	4,073	4,073
	1999	2,627,294		0	2,627,294	0.28	0	735,642	735,642
1	998 & Prior	12,727,098		0	12,727,098	0.20	0	2,545,420	2,545,420
Group 3 St		24,505,117	0	4,499	24,500,618		3,374	10,110,289	10,113,663
4	2014	0		0	0	0.67	0	0	0
	2013	340,307		9,984	330,323	0.54	5,391	178,375	183,766
_	2012	668,019		0	668,019	0.31	0	207,086	207,086
	011 & Prior	6,875,370		0	6,875,370	0.10	0	687,537	687,537
Group 4 Su	ubtotal	7,883,696	0	9,984	7,873,712		5,391	1,072,998	1,078,389
Subtotal of	f 1-4	30,296,656	0	30,875,866	(579,210)		12,825,821	(1,091,645)	11,734,176
C-I-P		0		0	0	0.75	0	0	0
						1.00			
Other		0		0	0		0	0	0
Other		0		0	0	1.00	0	0	0
Subtotal		0		0	0		0	0	0
Supplies		445,334		0	445,334	1.00	0	445,334	445,334
Inventory		12,088,064		0	12,088,064	1.00	0	12,088,064	12,088,064
Subtotal		12,533,398		0			0	12,533,398	12,533,398
Subtotal		12,555,556			12,533,398			12,555,556	12,555,556
TOTAL FAI	R MARKET \	/ALUE					12,825,821	11,441,753	24,267,574
				•	(11 261 246)	1.00			
Freeport Exem	•	(11,361,216)		0	(11,361,216)		0	(11,361,216)	(11,361,216)
Other Exemption		0		0	0	1.00	0	0	0
Total Exem	ptions	(11,361,216)		0	(11,361,216)		0	(11,361,216)	(11,361,216)
TAXABLE F	FAIR MARKE	T VALUE				*	12,825,821	80,537	12,906,358
								,	

Total   Control   Contr	Accoun	t Number:	117							
1   2013				Adjustments						Total FM\ For Accou
2012   29,994   0	200	2012	0		0	0	0.07	0	0	
2011	1									22.105
2010										22,195
2009										O
2008   0			-		· ·					0
2008 & Prior   88,984   0			0			150	0.26			0
Second   Subtotal   118,978		2007	0		0	0	0.21	0	0	0
2 2013		2006 & Prior	88,984		0	88,984	0.20	0	17,797	17,797
2012	Group 1	Subtotal	118,978	0	0	118,978		0	39,992	39,992
2011	2		0		3,492,477	(3,492,477)	0.92	3,213,079	(3,213,079)	0
2010			0			(1,623,671)	0.85	1,380,120	(1,380,120)	0
2008									100	0
2008										0
2007   0   928,209   (928,209)   0.44   408,412   (408,412)   2005   2005   0   832,512   (832,512)   0.34   283,056   (283,056)   2004   0   772,905   (772,905)   0.28   135,956   (135,956)   2004   0   772,905   (772,905)   0.28   135,956   (135,956)   2002 & Prior   0   19,454,031   (19,454,031)   0.29   3,890,806   (3,890,806)   (3,990,806)   (3,990,806)   (3,990,806)   (3,990,806)   (3,990,806)   (3,990,806)   (3,990,806)   (3,990,806)   (3,990,806)   (3,990,806)   (3,990,806)   (3,990,806)   (								950		0
2006					by by broker jety by	A THE PARTY OF THE				0
2005   0					and the second of the case of the case	19			, ,	0
2004   0										0
2003   0									,	0
2002 & Prior   0						100 100				0
Section   Sec								ton the second control of the second	, , ,	0
2012   969,719   0   969,719   0.91   0   882,445   882,44			0	0						0
2011	3	2013	3,161,759		0	3,161,759	0.95	0	3,003,671	3,003,671
2010			969,719		0	969,719	0.91	0	882,445	882,445
2009							0.87	0		423,311
2008         275, 144         0         275, 144         0.75         0         206,358         206,33           2007         327,586         0         327,586         0.70         0         229,310         229,3           2006         282,046         0         328,046         0.83         0         177,689         177,68           2004         242,277         0         286,888         0.57         0         163,532         163,532           2004         242,277         0         242,277         0.52         0         163,532         163,532           2003         545,424         0         545,424         0.41         0         266,349         266,34           2001         67,166         0         67,166         0.35         0         23,508         23,556           2000         45,423         0         45,423         0         14,081         14,061         14,061           1998         2,708,042         0         282,950         0         282,950         0.28         0         79,226         79,226           31998         7970         12,790,346         0         12,790,346         0.20         0         2,558,06			The second of th			the state of the s				682,682
2007   327,586   0   327,586   0.70   0   229,310   229,31   229,31   229,31   229,31   229,31   229,31   229,31   229,31   2206   286,898   0.85   0.85   0.85   0.85   0.85   0.85   177,68						2 2				868,156
2006   282,046   0   282,046   0.0   177,689   177,689   177,689   2005   286,898   0.57   0   125,594										206,358
2005   286,898   0   286,898   0.57   0   163,532   163,55									5	229,310
2004   242,277   0   242,277   0.52   0   125,984   125,985   2003   545,424   0   545,424   0.47   0   256,349   266,349   226,349						- No. 100 100 100 100 100 100 100 100 100 10				
2003   545,424   0   545,424   0.47   0   259,349   256,34										
2002   694,974   0   694,974   0.41   0   284,939   284,935   2001   67,166   0   67,166   0   67,166   0.35   0   23,508   23,										
2001   67,166   0   67,166   0.35   0   23,508   23,508   20,000   45,423   0   45,423   0.31   0   14,081   14,081   14,081   1999   2,708,042   0   2,708,042   0.29   0   785,332   785,333   1998   282,950   0   282,950   0.28   0   79,226   70,226   70,226   70,226   70,226   70,226   70,226   70,226   70,226   70,226			The second of th			1000 223600 1 220 10 10			and the second second	
2000					0		0.35			23,508
1999   2,708,042   0   2,708,042   0.28   0   785,332   785,333   1998   282,950   0   282,950   0.28   0   79,226   7		2000			0		0.31	0		14,081
1998   282,950   0   282,950   0.28   0   79,226   79,22     1997 & Prior   12,790,346   0   12,790,346   0.20   0   2,558,069   2,558,069     2,558,069   2,558,069   2,558,069     3,554   10,761,088   10,764,646     4   2013   340,307   9,984   330,323   0.67   6,689   221,317   228,000     2012   668,019   0   668,019   0.54   0   360,730   360,73     2011   405,070   0   405,070   0.31   0   125,572   125,57     2010 & Prior   6,535,767   0   0   6,535,767   0.10   0   653,577   653,57     3000 4 Subtotal   7,949,163   0   9,984   7,939,179   6,689   1,361,196   1,367,88     3000 4 Subtotal   7,949,163   0   32,616,598   549,332   12,452,272   (279,753   12,172,51     3000 4 Subtotal   7,949,163   0   32,616,598   549,332   12,452,272   (279,753   12,172,51     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0   0     3000 5 Subtotal   0   0   0   0   0   0   0     3000 6 Subtotal   0   0   0   0   0   0   0   0     3000 6 Subtotal   0   0   0   0   0   0   0   0   0     3000 7 Subtotal   0   0   0   0   0   0   0   0   0		1999	2,708,042		0		0.29	0		785,332
Section   Subtotal   25,097,788   0   4,499   25,093,289   3,554   10,761,088   10,764,646   4   2013   340,307   9,984   330,323   0.67   6,689   221,317   228,007   2012   668,019   0   668,019   0.54   0   360,730   360,730   2011   405,070   0   405,070   0.31   0   125,572   125,57   2010 & Prior   6,535,767   0   6,535,767   0.10   0   653,577   653,577   653,577   653,577   653,577   653,576   0.10   0   668,019   0.54   0   668,019   0.54   0   0   0   0   0   0   0   0   0			Laborated to the Charles and the Charles		0			0		79,226
4 2013 340,307 9,984 330,323 0.67 6,689 221,317 228,00 2012 668,019 0 668,019 0.54 0 360,730 360,73 2011 405,070 0 405,070 0.31 0 125,572 125,57 2010 & Prior 6,535,767 0 6,535,767 0.10 0 653,577 653,57 67 0.10 0 653,577 653,57 653,57 653,57 67 0.10 0 0.75 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					<del>-</del>		0.20			2,558,069
2012 668,019 0 668,019 0.54 0 360,730 360,73 2011 405,070 0 405,070 0.31 0 125,572 125,57 2010 & Prior 6,535,767 0 6,535,767 0.10 0 653,577 653,57  Group 4 Subtotal 7,949,163 0 9,984 7,939,179 6,689 1,361,196 1,367,88  Subtotal of 1-4 33,165,930 0 32,616,598 549,332 12,452,272 (279,753) 12,172,51  C-I-P 0 0 0 0 0 0.75 0 0 0  Other 0 0 0 0 0.05  Subtotal 0 0 0 0 0 0 0  Subtotal 0 0 0 0 0 0  Subtotal 0 0 0 0 0 0 0  Subtotal 0 0 0 0 0 0 0  Subtotal 0 0 0 0 0 0 0 0  Subtotal 11,776,080 11,776,080 0 1.00 11,776,080 0 11,776,080  Subtotal 12,221,414 12,221,414 0 12,221,414 0 12,221,414  COTAL FAIR MARKET VALUE 24,673,686 (279,753) 24,393,93  Treeport Exemption (11,034,659) (11,776,080) 741,421 1.00 0 0 0  Total Exemption (11,034,659) (11,776,080) 741,421 (11,034,659)  Total Exemptions (11,034,659) (11,776,080) 741,421 (11,034,659)				0						10,764,642
2011	4		200 M O 1820 M M		0000	10 4000 miles (10			228,006	
2010 & Prior   6,535,767   0   6,535,767   0.10   0   653,577   653,57										360,730
Group 4 Subtotal 7,949,163 0 9,984 7,939,179 6,689 1,361,196 1,367,88   Subtotal of 1-4 33,165,930 0 32,616,598 549,332 12,452,272 (279,753) 12,172,51   C-I-P			2000							
Subtotal of 1-4 33,165,930 0 32,616,598 549,332 12,452,272 (279,753) 12,172,510 C-I-P			The second secon	0		1 1 11 11 11 11	0.10			
C-I-P 0 0 0 0 0.75 0 0 0 Other 0 0 0 0 1.00 0 0 0 Other 0 0 0 0 0 0 0 0 Other 0 0 0 0 0 0 0 0 Other 0 0 0 0 0 0 0 0 0 Other 0 0 0 0 0 0 0 0 0 Other 0 0 0 0 0 0 0 0 0 0 Other 0 0 0 0 0 0 0 0 Other 0 0 0 0 0 0 0 0 0 Other 0 0 0 0 0 0 0 0 0 0 Other 0 0 0 0 0 0 0 0 0 0 0 Other 0 0 0 0 0 0 0 0 0 0 0 0 0 0 Other 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 Other 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									Service on the School	
Other         0         0         1.00         0         0           Other         0         0         0         1.00         0         0           Subtotal         0         0         0         0         0         0           Supplies         445,334         445,334         0         1.00         445,334         0         445,334           Inventory         11,776,080         11,776,080         0         1.00         11,776,080         0         11,776,080           Subtotal         12,221,414         12,221,414         0         12,221,		J1 1-4		-			0.75			4 9
Other         0         0         1.00         0         0           Subtotal         0         0         0         0         0           Supplies         445,334         445,334         0         1.00         445,334         0         445,333           Inventory         11,776,080         11,776,080         0         1.00         11,776,080         0         11,776,080           Subtotal         12,221,414         12,221,414         0         <										, 0
Subtotal         0         0         0         0         0           Supplies         445,334 anventory         445,334 anventory         11,776,080 and 11										0
Supplies         445,334 nventory         11,776,080 11,776,080 11,776,080 0 1.00 11,776,080 0 11,776,080 0 11,776,080         0 1.00 11,776,080 0 11,776,080 0 11,776,080           Subtotal         12,221,414 12,221,414 0 12,221,414 0 12,221,414 0 12,221,414         24,673,686 (279,753) 24,393,93           COTAL FAIR MARKET VALUE         24,673,686 (279,753) 24,393,93           resport Exemption         (11,034,659)         (11,776,080) 741,421 1.00 (11,776,080) 741,421 (11,034,659)           other Exemptions         (11,034,659)         (11,776,080) 741,421 (11,776,080) 741,421 (11,776,080) 741,421 (11,034,659)										0
Inventory         11,776,080         11,776,080         0         1.00         11,776,080         0         11,776,080           Subtotal         12,221,414         12,221,414         0         12,221,414 </td <td></td> <td></td> <td>445.334</td> <td></td> <td>445 334</td> <td></td> <td>1.00</td> <td>445 334</td> <td>0</td> <td>445 334</td>			445.334		445 334		1.00	445 334	0	445 334
Subtotal         12,221,414         12,221,414         0         24,393,93         24,393,93         24,393,93         24,393,93         24,393,93         24,493,93         24,493,93         24,493,93         24,493,93         24,493,93         24,493,93         24,493,93	100.000				the state of the second state of the second					
reeport Exemption         (11,034,659)         (11,776,080)         741,421         1.00         (11,776,080)         741,421         (11,034,659)           ther Exemption         0         0         0         1.00         0         0         0         0         0         0         0         0         741,421         (11,776,080)         741,421         (11,	Subtotal		12,221,414		12,221,414	0				12,221,414
reeport Exemption         (11,034,659)         (11,776,080)         741,421         1.00         (11,776,080)         741,421         (11,034,659)           ther Exemption         0         0         0         1.00         0         0         0         0         0         0         0         0         741,421         (11,776,080)         741,421         (11,776,080)         741,421         (11,776,080)         741,421         (11,776,080)         741,421         (11,034,650)	OTAL FA	ID MADVET V	ALUE		1999			24 672 600	(070 750)	
ther Exemption 0 0 1.00 0 0  Total Exemptions (11,034,659) (11,776,080) 741,421 (11,776,080) 741,421 (11,034,659)				****	(11 776 000)	744 404	1.00			
Total Exemptions (11,034,659) (11,776,080) 741,421 (11,776,080) 741,421 (11,034,65	-							_	,	_
										(11.034.659)
AXABLE FAIR MARKET VALUE 12,897,606 461,668 13,359,27						,				
	AXABLE	FAIR MARKE	T VALUE					12,897,606	461,668	13,359,274

	estone Banc nt Number:	lag, LLC Banda 117	griffin						Spaldin
Group	Year Acquired	Audited Cost	Adjustments	Reported	Variance		FMV	FMV per Audit	Total FN
2013	Acquired	Cost	Adjustments	Cost	Cost	Factor	Before Audit	Discovery/(Refund)	For Acco
1	2012	29,994		0	29,994	0.87	0	26,095	26,09
	2011	0		0	0	0.74	0	20,033	20,03
	2010	Ō		0	0	0.58	0	0	
	2009	0		0	0	0.43	Ö	0	
	2008	0		0	0	0.32	Ö	0	
	2007	0		0	0	0.26	0	0	
	2006	88,984		0	88,984	0.21	0	18,687	18,68
	2005 & Prior	0		0	0	0.20	0	0	,
Group 1	Subtotal	118,978	0	0	118,978		0	44,782	44,78
2	2012	0		0	0	0.92	0	0	
	2011	0		0	0	0.85	0	0	
	2010	0		0	0	0.78	0	0	-
	2009	0		0	0	0.70	0	0	
	2008	0		0	0	0.63	0	0	
	2007	0		0	0	0.54	0	0	(
	2006	0		0	0	0.44	0	0	
	2005	0		0	0	0.34	0	0	(
	2004	0		0	0	0.28	0	0	
	2003	0		0	0	0.25	0	0	(
	2002	0		0	0	0.25	0	0	(
	2001 & Prior	0		0	0	0.20	0	0	(
	Subtotal	0	0	0	0		0	0	(
3	2012	969,719		0	969,719	0.95	0	921,233	921,233
	2011	486,565		0	486,565	0.91	0	442,774	442,774
	2010	832,539		0	832,539	0.87	0	724,309	724,309
	2009	1,098,932		0	1,098,932	0.82	0	901,124	901,124
	2008	275,144		0	275,144	0.79	0	217,364	217,364
	2007	327,586		0	327,586	0.75	0	245,689	245,689
	2006	282,046		0	282,046	0.70	0	197,432	197,432
	2005	286,898		0	286,898	0.63	0	180,745	180,745
	2004	242,277		0	242,277	0.57	0	138,098	138,098
	2003	545,424		0	545,424	0.52	0	283,621	283,621
	2002	694,974		0	694,974	0.47	0	326,638	326,638
	2001	67,166		0	67,166	0.41	0	27,538	27,538
	2000	45,423		0	45,423	0.35	0	15,898	15,898
	1999	2,708,042		0	2,708,042	0.31	0	839,493	839,493
	1998	282,950		0	282,950	0.29	0	82,055	82,055
	1997	522,820		0	522,820	0.28	0	146,390	146,390
Croup 2	1996 & Prior Subtotal	12,267,526		0	12,267,526	0.20	0	2,453,505	2,453,505
		21,936,029	0	0	21,936,029		0	8,143,906	8,143,906
4	2012	668,019		0	668,019	0.67	0	447,573	447,573
	2011	405,070		0	405,070	0.54	0	218,738	218,738
	2010	513,315		0	513,315	0.31	0	159,128	159,128
1	2009 & Prior	6,022,451		0	6,022,451	0.10	0	602,245	602,245
	Subtotal	7,608,856	0	0	7,608,856		0	1,427,684	1,427,684
Subtotal	OT 1-4	29,663,864	0	0	29,663,864		0	9,616,372	9,616,372
:-I-P	_	0		0	0	0.75	0	0	0
&F/M&E	=,	0		9,842,863	(9,842,863)	1.00	9,842,863	(9,842,863)	0
Other Subtotal		0		0 042 963	(0.942.963)	1.00	0 842 863	(0.042.002)	0
				9,842,863	(9,842,863)	100	9,842,863	(9,842,863)	0
Supplies nventory		447,699 11,487,787		0 12,164,043	447,699 (676,256)	1.00 1.00	12 164 043	447,699	447,699
ubtotal		11,935,486		12,164,043	(228,557)		12,164,043 12,164,043	(676,256) (228,557)	11,487,787 11,935,486
				,	(220,001)		12,107,040	(220,331)	11,333,400
	AIR MARKET V						22,006,906	(455,048)	21,551,858
reeport Ex	emption	(10,871,441)	(	11,716,344)	844,903	1.00	(11,716,344)	844,903	(10,871,441
ther Exem		0		0	0	1.00	0	0	0
otal Exe	emptions	(10,871,441)	(	11,716,344)	844,903		(11,716,344)	844,903	(10,871,441)
AXABLE	FAIR MARKE	T VALUE					10,290,562	389,855	10,680,417

Spakling-A01-WP Rev2 2013 6/7/2017 8:56 AM



# SPALDING COUNTY BOARD OF TAX ASSESSORS2017 Freeport Applications - Update

Req	uesting Agency		
Rob	oby Williams		
Req	uested Action		
Co	nsider the approval of the up	odated 2017 Freeport recommendations.	
Req	uirement for Board Action		
ls th	is Item Goal Related?		
No			
Sun	nmary and Background		
Fisc	al Impact / Funding Source		
STA	FF RECOMMENDATION		
<u> ATT</u>	ACHMENTS:		
	Description	Upload Date	Туре
D	Documents	6/9/2017	Cover Memo

# **Board of Tax Assessors Agenda Information**

Please complete this form when you have issues that need to be put on the AGENDA.

Date: 06.07. 17
Appraiser's Name: R. Williams
Tax Payer's Name: Freeport - 2017
Property Address:
Property Parcel or PP Account #:
Reason: Update Freeport Recommendations -
* BALANCE of companies Not reviewed in May.
* Final MASTER List - All companies.

Thank You!



# **2017 Freeport Applications;**

DATE: 06.02.2017

### JUNE BOA MEETING UPDATE:

( not covered in May Meting )

			Reviewed	Reviewed	Recommend	ation to BOA
ACCT#		COMPANY	2016	2017	Approval	DENIAL
9510	1	OTSUKA CHEMICAL		Х	✓	
979	2	POLY FIBER ENTERPRISES		Х		X
1187	3	STOWE WOODWARD		X	✓	
915	4	NORWESCO, INC		Х	<b>√</b>	
2869	5	INTERNATIONAL PAPER		Х	<b>√</b>	
3523	6	WALKER CONCRETE COMPANY		Х	<b>✓</b>	
8599	7	THYSSEN KRUPP CRANKSHAFT CO, LLC		Х	-	X
3476	8	COVERIS HOLDING		Х	✓	
8006	9	COVERIS HOLDING - OFF SITE STORAGE		Х	PARTIAL	
3254	10	WARE INDUSTRIES		Х	✓	
11	11	AEP INDUSTRIES		Х	✓	
451	12	FASHION INDUSTRIES		Х	✓	
3695	13	ARMAL INC (late)		Х	✓	
8444	14	SUMIKA POLYMERS NORTH AMERICA		Х	PARTIAL	
6459	15	C.W.MATTHEWS		Х	✓	
371	16	DIVERSIFIED FABRICATORS INC ( late )		Х	<b>✓</b>	

# 2017 Freeport Applications;

DATE: 06.02.2017

		DATE: 06.02.2017	D			
ACCT#		COMPANY	Reviewed 2016	Reviewed 2017	Recommenda Approval	ation to BOA DENIAL
244	1	CHEROKEE CASKET	Х		1	
1076	2	SEFCOR		Х	<b>✓</b>	
9588	3	TOPPAN		Х	✓	
474	4	FOOD MASTERS	Х		✓	
43	5	ALL STAR KNIT WEAR	Х		✓	
562	6	GRIFFIN FENCE COMPANY		Х	<b>✓</b>	
3578	7	BARE METALS		Х		X
9510	8	OTSUKA CHEMICAL		Х	<b>✓</b>	
979	9	POLY FIBER ENTERPRISES		Х		X
470	10	VULCAN	Х		<b>√</b>	
9201	11	NEWTON CROUCH	X		✓	
1351	12	WOODLAND INDUSTRIES		Х	✓	
910	13	NORCOM	Х		✓	
1187	14	STOWE WOODWARD		Х	1	
2149	15	HOOPER TRAILER SALES	Х			X
915	16	NORWESCO, INC		Х	✓	
2869	17	INTERNATIONAL PAPER		Х	✓	
3523	18	WALKER CONCRETE COMPANY		Х	✓	
8599	19	THYSSEN KRUPP CRANKSHAFT CO, LLC		Х		X
372	20	DIXON INVESTMENTS		Х	✓	
3476	21	COVERIS HOLDING		Х	✓	
8006	22	COVERIS HOLDING - OFF SITE STORAGE		х	PARTIAL	
396	23	E.H. TURNER MANUFACTURING	х		✓ ×	
9462	24	CATERPILLAR NEWBERRY				X
8939 / 8940	25	KOPPERS PERFORMANCE CHEMICAL		Х		X
3254	26	WARE INDUSTRIES		х	<b>√</b>	
3477	27	PERKINS SHIBAURA	х		<b>✓</b>	
7969	28	KEYSTONE STEEL & WIRE		Х	<b>√</b>	
8444	29	SUMIKA POLYMERS NORTH AMERICA		х	PARTIAL	
3516	30	INVISSION HOSPITATLITY	х		✓	
4289	31	HANGER PROSTHETICS	Х		<b>√</b>	
3276	32	UTILITY SALES AND SERVICE	х		<b>√</b>	
6921	33	LUCON, INC		Х	✓	
53		AMERICAN TANNING & LEATHER	Х		1	
11	- 1	AEP INDUSTRIES		Х	<b>√</b>	
67	36	APEX FIBERGLASS	Х		1	
4630	-	BLEND SUPPLY	7	х	<b>√</b>	
5447	38	FCA LLC	Х	~	<b>✓</b>	
52	-	AMERICAN STEP CO	X		1	
7992	- 1-	GEMINI AIR SUPPORT	X			X
451		ASHION INDUSTRIES		х	<b>✓</b>	
662		HOSHIZAKI AMERICA	х		1	
3695		ARMAL INC (late)		Х	·	
6459	-	C.W.MATTHEWS		X	·	
1283		/ERNAY MANUFACTURING		X	<b>*</b>	
8550	-	KIRBY RISK MANAGEMENT	х	^	·	
1368 / 9467	_	L888 MILLS GROUP	X		<b>✓</b>	
371		DIVERSIFIED FABRICATORS INC ( late )	^		<b>✓</b>	
117		BRIDGESTONE BANDAG, INC		Х	<b>V</b>	
233		CATERPILLAR	X			
4578	-		X		<b>✓</b>	
3479	_	CATERPILLAR LOGISTICS	X			X
3473	32	OOMTAR PAPER CO.	Х		✓	



# SPALDING COUNTY BOARD OF TAX ASSESSORS Personal Property Audits

Req	uesting Agency		
Rob	bby Williams		
Req	uested Action		
	nsider the approval for audits to e auditing company.	be conducted on selected Personal P	roperty accounts by an out
Req	uirement for Board Action		
ls th	is Item Goal Related?		
No			
Sum	nmary and Background		
Fisc	al Impact / Funding Source		
STA	FF RECOMMENDATION		
ATTA	ACHMENTS:		
	Description	Upload Date	Туре
D	Audits	6/12/2017	Cover Memo

## **REQUEST TO CONDUCT PERSONAL PROPERTY AUDITS - 2017**

DATE: 06.12.2017

**RE: AUDITS TO BE CONDUCTED BY MENDOLA & ASSOCIATES** 

\* Audit of Tax Years: 2014, 2015 and 2016

1	Eagle Industrial Equipment	\$ 425.00
2	Shane's Rib Shack	\$ 425.00
3	AEP Industries	\$ 4,400.00
4	Stowe Woodward	\$ 4,400.00
5	Ranew Truck Equipment	\$ 500.00
6	IHOP Restaurant	\$ 425.00
7	Holiday Inn Express	\$ 425.00
8	Baymont Inn & Suites	\$ 425.00
9	Griffin Inn & Suites	\$ 425.00
10	Walgreens Drug Store (10632)	\$ 900.00
11	Rite Aid (11765)	\$ 900.00

\$ 13,650.00



# SPALDING COUNTY BOARD OF TAX ASSESSORS **FYI**

Requ	esting Agency		
Don	Long		
Requ	ested Action		
	2017 Assessment Summary Homestead Exemption Denials		
Requ	irement for Board Action		
Is this	s Item Goal Related?		
Sumi	mary and Background		
Fisca	I Impact / Funding Source		
STAF	F RECOMMENDATION		
ATTA	CHMENTS:		
	Description	Upload Date	Туре
D	2017 Assessment Summary	6/7/2017	Cover Memo
D	Homestead Exemption Example	6/7/2017	Cover Memo

BOARD MEMBERS:

WILLIAM B. NORRIS CHAIRMAN SPALDING COUNTY BOARD OF TAX ASSESSORS

OFFICE STAFF:

DONALD LONG CHIEF APPRAISER

BETTY BROWNING BOARD SECRETARY

CHAIRMAN

**BRAD WIDEMAN** 

**MEMBER** 

VICE-CHAIRMAN

JOHNIE MCDANIEL

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

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

### 2017 Assessment Summary:

Total Parcels (All Classes): 31,548

Total Parcels Increased in Value:4,910Total Parcels Decreased In Value:2,130Total Parcels No Changes in Value:24,508

#### **Total Dollar Value Changes**

Parcels Increased in Value	Parcels Decreased in Value	Parcels No Change in Value
4910	2130	24,508
\$200,937,251	(38,418,761)	N/A

#### **Breakdown for Residential Parcels**

Res. Parcels Increased in Value	Res. Parcels Decreased in Value	Res. Parcels No Change in Value
4570	1915	21,065
127,474,728	(14,053,556)	N/A

#### Breakdown for Commercial/Industrial Parcels

Parcels Increased in Value	Parcels Decreased in Value	Parcels No Change in Value
260	87	1400
56,108,465	(14,083,465)	N/A

230	8 02009				20	)17 \$	Spaldin	g C	oun	ty Bo	oard	of As	sess	ors	6/7/20 Acct # SCG\d
Owner Information				General Property Information								Values			
ANDREWS W FRANK				SITUS	SITUS 2401 W HWY 16						Imp Val				
2401 NEWNAN ROAD GRIFFIN, GA 30223				LEGAL	EGAL 2401 HWY 16 W PB 2/107					neder donas rovens com and	Acc Val				
					Tax Dis	strict	SPALDING	GI	MD	1065	Homes	tead	S1		Land Val
							COUNTY								Total Va
			×		Total A	cres	1.	46 LL		050	No Cov	enant		0	2016 : 1
					Zoning			LD	)	02	Acc/De	s	4C0	00000	2014 : 1
					Unit			Re	turn Va	lue	0				
Topography - 1.00 Wetlands - 1.00 Shape - 1.00					7_			1		1010				1	
Торо	graphy - 1.00	Wetlands - 1.00	Sha	ape - 1.00		Eas	ements - 1.0	00	Exte	rnal - 1.	00	Asse	emblage -	- 1.00	Other
	graphy - 1.00 017 HS REMOVED	1		•		1				rnal - 1.	00	Asse	emblage -	- 1.00	Other
	J 1 7	1		•		ENT AN		PONSI	E)-RDP	rnal - 1.	00	Asse	emblage ·	- 1.00	Other
	017 HS REMOVED	PER TCO(AFTE		•		ENT AN	ND NO RESE	PONSE	E)-RDP		00 Plat Bo		emblage ·		Other
5/4/20	017 HS REMOVED	PER TCO( AFTE	ER 3RD LET	TER HAS		ENT AN	ND NO RESE	PONSI RMAT	E)-RDP	ook				е	
Gran	017 HS REMOVED	PER TCO( AFTE	R 3RD LET	TER HAS		ENT AN	Date 2007-0	PONSE RMAT	E)-RDP TON Deed Be	ook 6		ok		е (	cs
Gran	017 HS REMOVED tee	PER TCO( AFTE	R 3RD LET	TER HAS		ENT AN	Date 2007-0	7-11 3-04	E)-RDP TON Deed Be 3286 8 119 53	ook 6	Plat Bo	ok		е (	CS R1
Gran	017 HS REMOVED tee	PER TCO(AFTE	R 3RD LET	TER HAS		ENT AN	Date 2007-0 1950-0 LAND INFO	7-11 3-04	E)-RDP TON Deed Be 3286 8 119 53	00k 66 88	Plat Bo	ok	Salepric	е (	CS R1
Gran	tee REWS W FRANK	PER TCO(AFTE	Grantor	TER HAS	BEEN SI	ENT AN	Date 2007-0 1950-0 LAND INFO	PONSE RMAT 7-11 3-04 RMAT rom	Deed Book 119 53	00k 66 88	Plat Bo	ok 7	Salepric	e ( ( dj Unit	CS     R1   R3
Grand ANDF ANDF	tee REWS W FRANK REWS JEWELL  Code / Descrip	PER TCO(AFTE	Grantor ANDREWS J	TER HAS	Units	1.46	Date 2007-0 1950-0 LAND INFO	PONSE RMAT [7-11 3-04 PRMAT rom	TON Deed Bo 3286 8 119 53 FION Dept Table 0	book 66 88 h Dee Fa	Plat Bo	ok 7	Salepric e A	e ( ( dj Unit	CS
Grand ANDF ANDF	tee REWS W FRANK REWS JEWELL  Code / Descrip	PER TCO(AFTE	Grantor ANDREWS J	TER HAS	Units	1.46	Date 2007-0 1950-0 LAND INFO Depth F PROVEMEN	PONSE RMAT [17-11 3-04 PRMAT rom ront	TON Deed Bo 3286 8 119 53 FION Dept Table 0	book 66 88 h Dee Fa	Plat Bo	ok 7	Salepric e A	e ( ( dj Unit	CS

Impr Key	13333	Basement / Attic	Squarefoot	
Class / Strat	R1	Bsmt / Finish	0 / 0.00	
Occupancy / Style	One Family	Attic / Finish	0 / 0.00	
Rooms	0	Basement Quality		
Bedrooms	0	Attic Quality		
Heated Area	1,500	Grade	1.00	
Story Height	1 Story	Year Built	1998	
Foundation	Masonry	Eff Year Built	1998	
Exterior Wall	Vinyl Siding	Condition	Average	
Roofing	Shingles - Asphalt	RCN	123,082	
Roof Shape	Gable	Phy Depr	0.84	
Floor Construction	Wood Joist	Phy OVR	0.00	
Floor Finish	Carpet/Hdwd/Tile	Func Obsol	1.00	
Interior Wall	Sheetrock	Econ Obsol	1.00	
Interior Ceiling	Sheetrock	% Complete	1.00	
Heat	Central AC (Heat/Cool)	Neigh Adj	0.80	
Plumbing:Std Comp	1	CD	1.00	
Plumbing: Extra Fix	3	FMV	82,711	
Full Baths	2	MAV	0	
Half Baths	0	OVR FMV	0	

UT 8 4 4	50	
21 CP <sup>25</sup>	1.0	30
12	50 6 OP 6	

Sketch Legend			Other Features		
Code	Туре	Area	CODE TYPE	AREA	
1.0	1.0 Story	1500	Pre-fab 1 sty 1 Box	1	
СР	Carport	268			
UT	Utility	32			
OP	Porch - Open	96			



