

# Agenda

## 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

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**Requesting Agency**

Betty Browning

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**Requested Action**

Consider the approval of the minutes from the regular scheduled meeting of Tuesday May 2, 2017.

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**Requirement for Board Action**

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**Is this Item Goal Related?**

No

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**Summary and Background**

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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description	Upload Date	Type
<input type="checkbox"/> 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 Johnnie 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 bona-fide 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**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Owner requested to speak to the board concerning the following property:**

*Bailey, Morris*

*1024 Moon Road*

*Parcel: 264-01-013*

---

**Requirement for Board Action**

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**Is this Item Goal Related?**

No

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**Summary and Background**

In March 2017 the Board approved to allow Mr. Bailey to file his 2016 Appeal on the above referenced property late. Joe Maddox worked the appeal and mailed a 30 Day Notice on Friday, June 2, 2017.


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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description	Upload Date	Type
 Documents	6/7/2017	Cover Memo

264 01013		2017 Spalding County Board of Assessors					6/7/2017 11:35:16 AM Acct # 24656 SCG\bbrowning		
Owner Information		General Property Information					Values		
BAILEY MORRIS		SITUS	1024 MOON RD					Imp Val	148,729
1024 MOON RD		LEGAL	41.53 AC PB 2/237, 9/489					Acc Val	51,036
GRIFFIN, GA 30223		Tax District	SPALDING COUNTY	GMD	1068	Homestead	S1	Land Val	180,551
		Total Acres	41.53	LL	023	No Covenant	0	Total Value	380,316
		Zoning	AR1	LD	04	Acc/Des	4C - 1.038998	2016 : 398,794	2015 : 229,000
		Unit		Return Value		0		2014 : 408,508	2013 : 408,508
Topography - 1.00		Wetlands - 1.00		Shape - 1.00		Easements - 1.00		External - 1.00	
						Assemblage - 1.00		Other - 1.00	
								10001 - 1.00	
3/27/2017: BOA APPROVED THE 2016 UNTIMELY APPEAL BASED ON THE INCORRECT MAILING ADDRESS. BB; ADDRESS PER MR. BAILEY 1/20/2017 KHOLLIS ; 03/10/15 CHANGED HS FROM S0 TO S1 FOR 2015 PER TCO KH; 11/18/14 NOTICE OF TIMBER ACTIVITY KH; REMOVED CONSERVATION FOR 2009-PRT OF PROPERTY SOLD DURING 2009-PENALTY PENDING BY BOA.; FOR 2010: 3.0 AC COMBINED WITH 264-1-13A - SEE DEED KEVIN MOORE & DAVID MOORE 3340									
SALES INFORMATION									

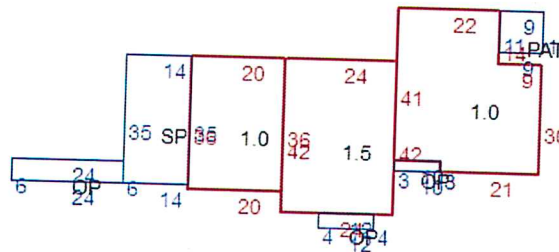
SALES INFORMATION								
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
BAILEY MORRIS	SOUTHEASTERN REAL ESTATE DEV	2014-03-13	3833 346		229,000	A1		0 BF
SOUTHEASTERN REAL ESTATE DEV	DUNCAN VIRGIL E & SANDRA H	2011-08-02	3558 175		150,000	A1		0 DP
DUNCAN VIRGIL E & SANDRA H	DUNCAN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

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

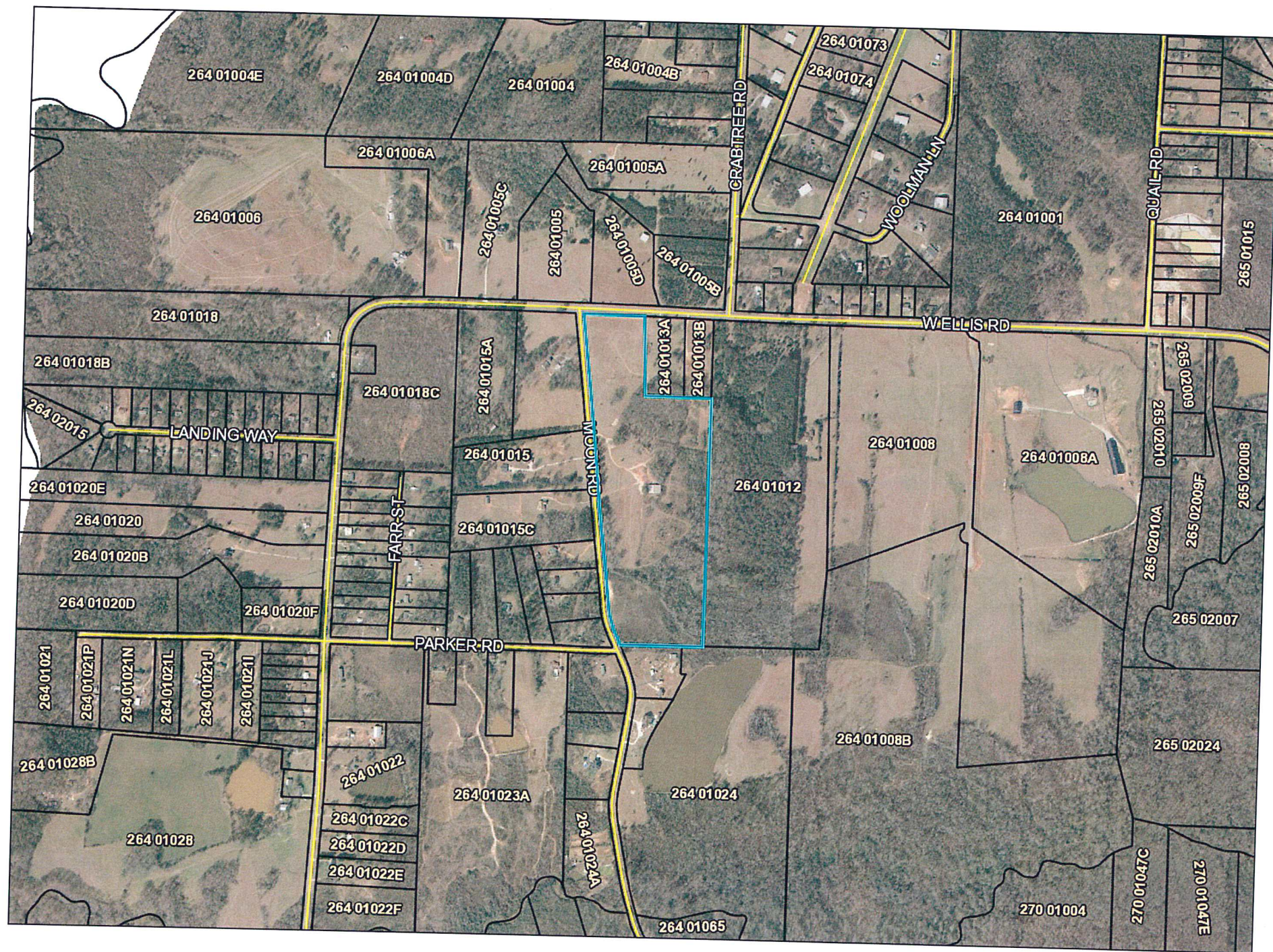
ACCESSORY IMPROVEMENTS - 264 01013																
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?	
A6	Lean-To	24	40	960	1985	1.00	0.70	0.70	1.00	1.00	1.00	1.00	0.00	2,828	True	
A6	Shop Equipment Building	45	100	4500	1985	1.00	0.20	0.70	1.00	1.00	1.00	1.00	0.00	48,208	True	



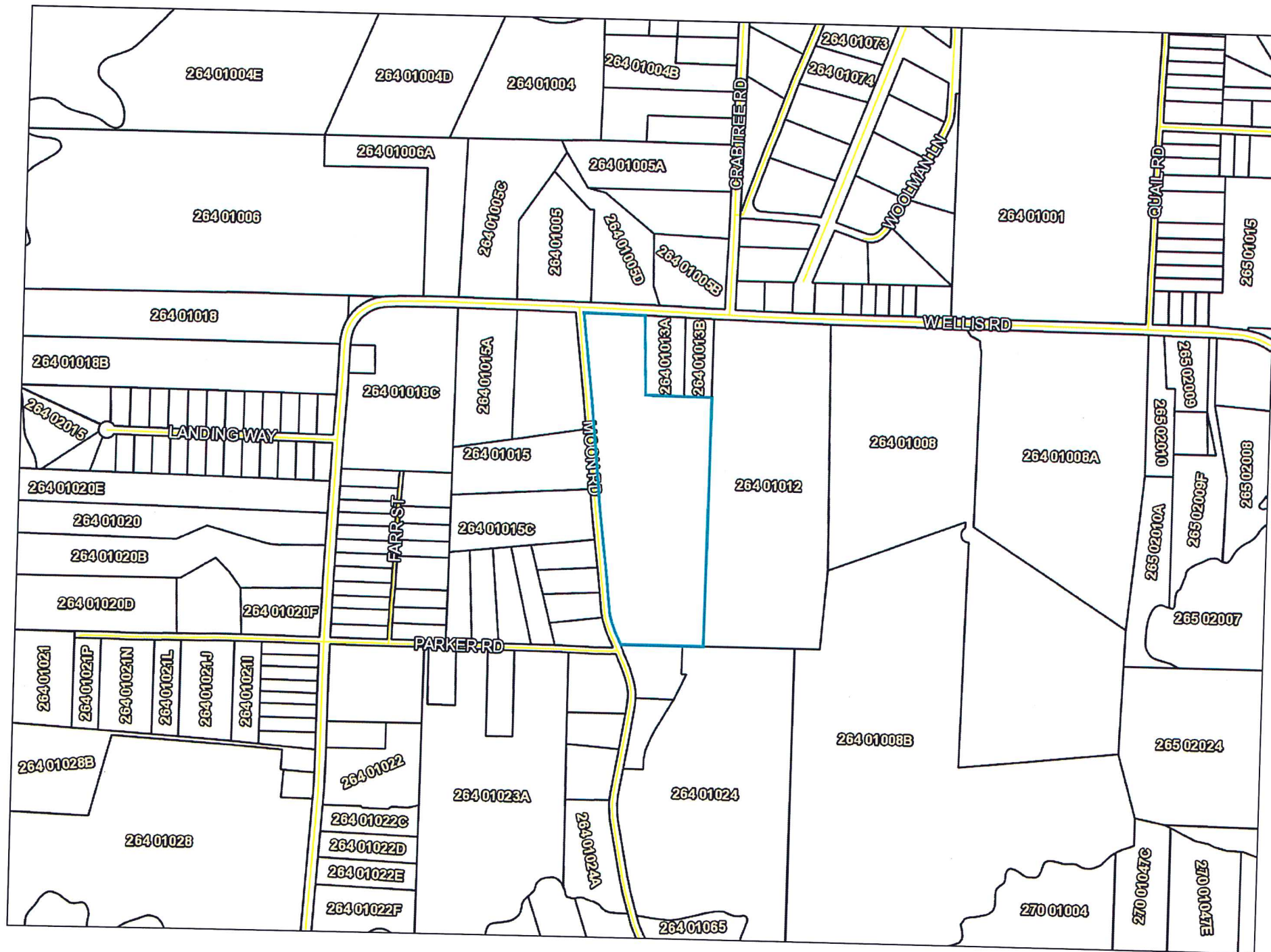
RESIDENTIAL IMPROVEMENT - 264 01013				
Impr Key		16489	Basement / Attic	Squarefoot
Class / Strat	A1		Bsmt / Finish	1208 / 1.00
Occupancy / Style	One Family		Attic / Finish	0 / 0.00
Rooms	7		Basement Quality	
Bedrooms	4		Attic Quality	
Heated Area	4,648		Grade	1.10
Story Height	1 Story		Year Built	1973
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 Fix	14		FMV	148,729
Full Baths	5		MAV	0
Half Baths	1		OVR FMV	0
Sketch Legend			Other Features	
Code	Type	Area	CODE TYPE	AREA
1.0	1.0 Story	720	Const 2 sty 2 Box	1
1.5	1.5 Story	1008		
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		



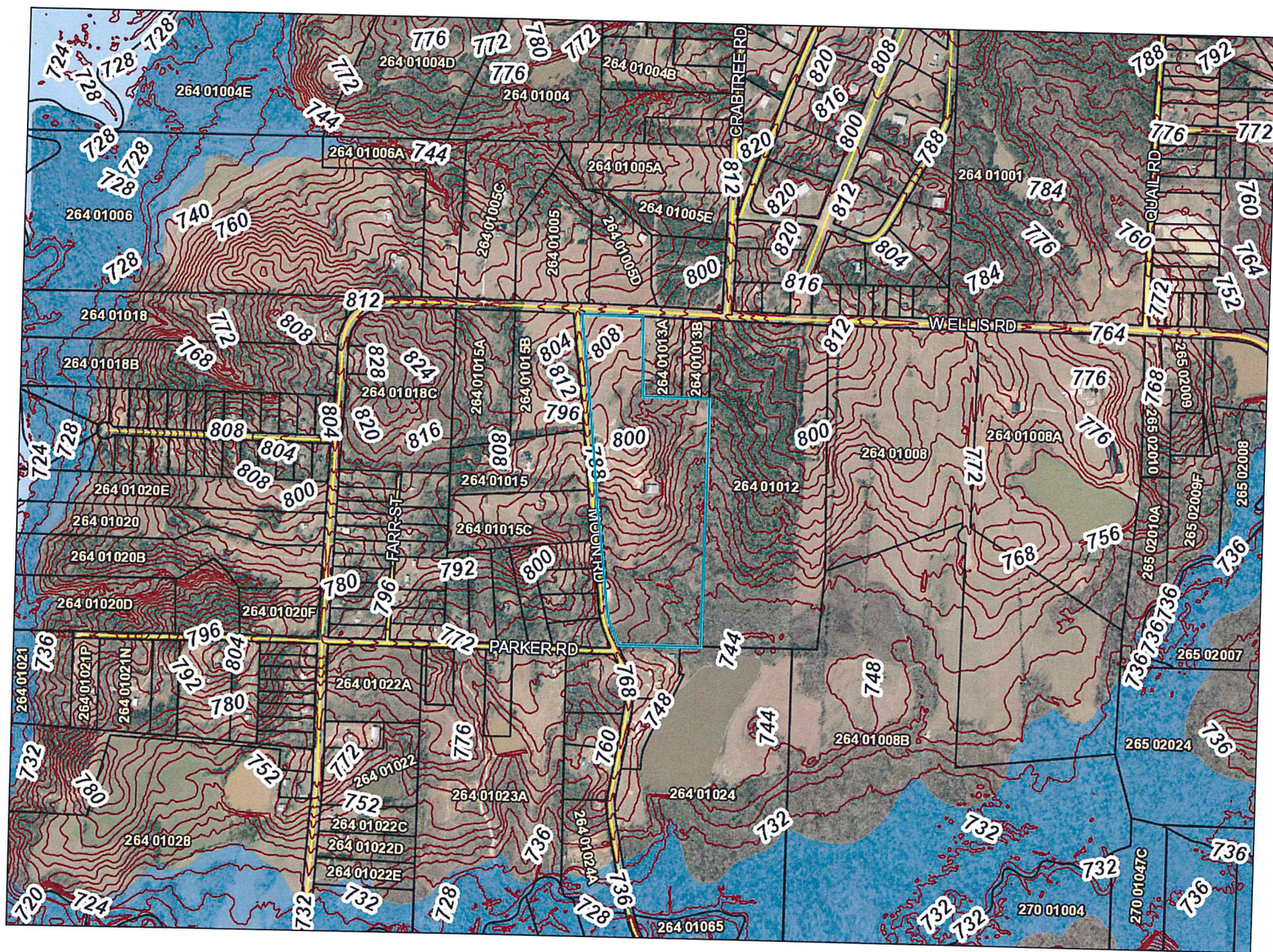
















**SPALDING COUNTY BOARD OF TAX ASSESSORS**  
**Davis, Jerry W. - Parcel: 044A-03-012**

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**Requesting Agency**

Betty Browning

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**Requested Action**

*Jerry W. Davis asked to speak with the board concerning the following property:*  
*Davis, Jerry W.*  
*307 Gail Drive*  
*Parcel: 044A-03-012*

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**Requirement for Board Action**

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**Is this Item Goal Related?**

No

---

**Summary and Background**

Mr. Davis request to speak to the board concerning the above referenced property.

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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description	Upload Date	Type
<input type="checkbox"/> Documents	6/7/2017	Cover Memo



044A03012		2017 Spalding County Board of Assessors					5/30/2017 11:55:15 AM Acct # 5620 SCG\bbrowning								
Owner Information		General Property Information					Values								
DAVIS JERRY W 307 GAIL DR GRIFFIN, GA 30224		SITUS	307 GAIL DR					Imp Val	64,985						
		LEGAL	LOT 12 BLK C PB 9/123, 15/315, 21/725					Acc Val	5,509						
		Tax District	GRIFFIN	GMD	1001	Homestead	S1	Land Val	17,000						
		Total Acres	0.46	LL	149	No Covenant	0	Total Value	87,494						
		Zoning	LDRB	LD	02	Acc/Des	2C - .000000	2016 : 79,844	2015 : 79,844						
		Unit		Return Value	0			2014 : 79,844	2013 : 82,585						
Topography - 1.00		Wetlands - 1.00		Shape - 1.00		Easements - 1.00		External - 1.00		Assemblage - 1.00		Other - 1.00		12266 - 1.00	

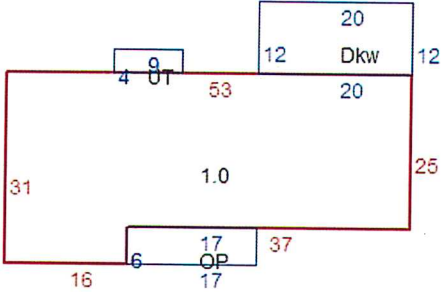
SALES INFORMATION								
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
DAVIS JERRY W	MURRAY G NILES III	1995-07-14	1310 353		70,500	R1	0	FM
MURRAY G NILES III	NICHOLSON CHRISTOPHER D	1994-11-07	1266 219		60,000	R1	0	FM
NICHOLSON CHRISTOPHER D	JOHNSON ROBERT JOE & ELAINE H	1994-11-07	1266 218		60,000	R1	0	FM

LAND INFORMATION											
CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
R3	266 Andrew E&Otis D Blake S/D	Lot	1.00	199	0			17,000.00	17,000.00	1.00	17,000

ACCESSORY IMPROVEMENTS - 044A03012															
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?
R1	Shop Equipment Building	18	20	360	1995	0.80	1.00	1.00	1.00	1.00	1.00	1.00	0.00	5,509	True
R6	Storage/Utility Bldg	8	12	96	1995	0.80	0.34	0.00	1.00	1.00	1.00	1.00	0.00		True

RESIDENTIAL IMPROVEMENT - 044A03012				
Impr Key	4178	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	
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	64,985	
Full Baths	2	MAV	0	
Half Baths	0	OVR FMV	0	

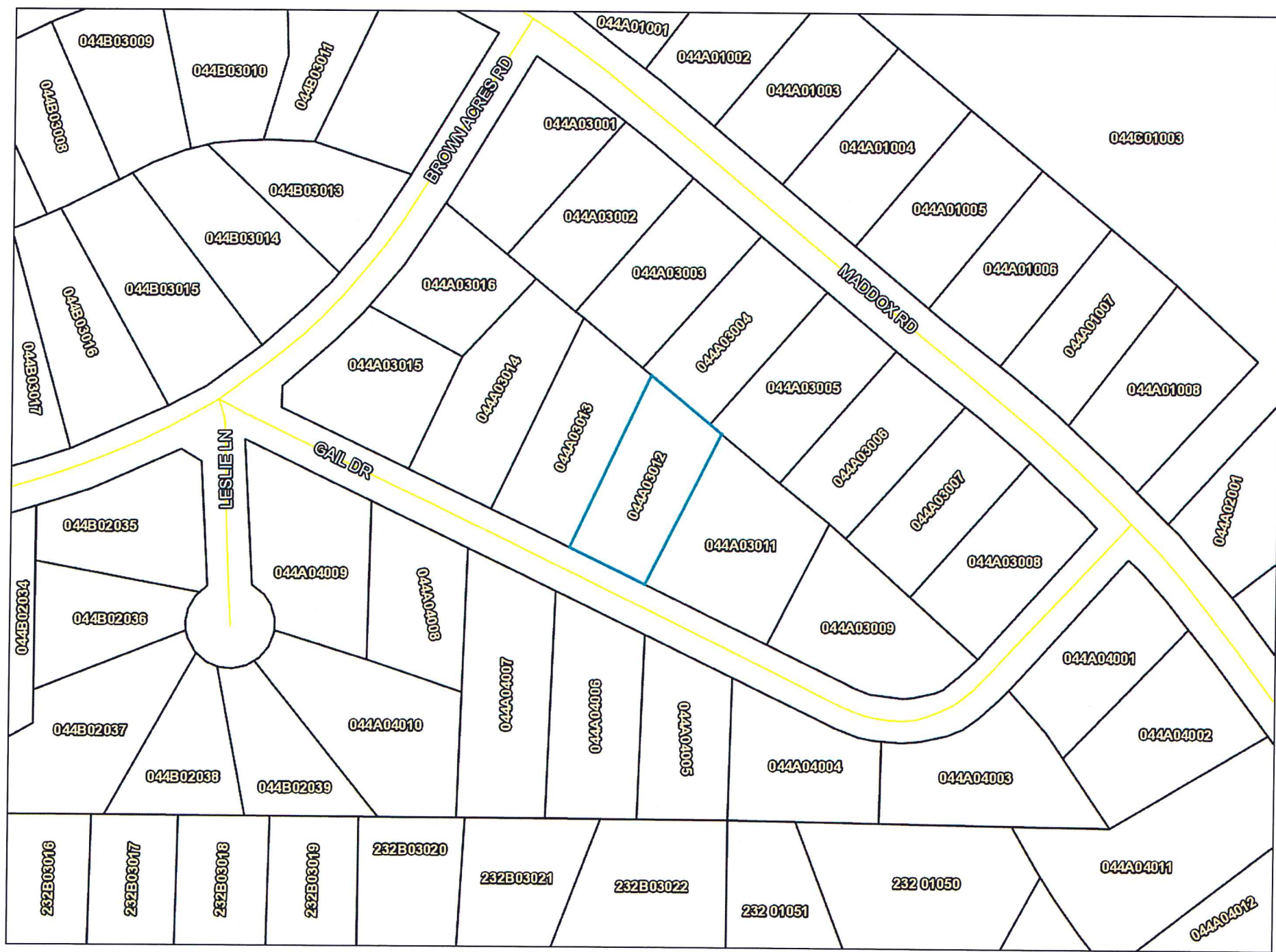
Sketch Legend			Other Features	
Code	Type	Area	CODE TYPE	AREA
1.0	1.0 Story	1421	Pre-fab 1 sty 1 Box	1
UT	Utility	36		
OP	Porch - Open	102		
Dkw	Deck - Wood	240		



















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

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**Requesting Agency**

Betty Browning

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**Requested Action**

**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*

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**Requirement for Board Action**

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**Is this Item Goal Related?**

No

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**Summary and Background**

Property was in the name of Richard and Marjorie Darley which were divorced in 2013 and Richard received the house after the divorce. When the deed was recorded just in Richard Darley's name the S1 homestead was removed and should not have been.


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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description	Upload Date	Type
 Documents	6/7/2017	Cover Memo

# RURAL PROPERTY

MAP 227

BLOCK 2

LOT 12

CARD No. 1 OF 1

TAXING DISTRICT Akin

ADDRESS OF PROPERTY 301 Lamar Co. Lin. Rd.

DESCRIPTION: County Road 94, LL 8

4.1 AC

13.32

21.35

25.27

29.4

44.1

54.4 AC

TOTAL ACRES:

PER PLAT

LAND VALUATION FACTORS

TYPOGRAPHY	LEVEL	ROLLING	ROUGH
SOIL CLASS	LOAM	SAND	CLAY
LAND CLASS	GOOD	FAIR	POOR
DRAINAGE	GOOD	FAIR	POOR
WATER SUPPLY	GOOD	FAIR	POOR
FENCES	GOOD	FAIR	POOR
ELECTRICITY	YES	NO	
TELEPHONE	YES	NO	
ROAD	PAVED	IMPR.	DIRT

RECORD OF OWNERSHIP

Mrs. Lillie A. McKneely	75-56	11-9-35	
Thomas McKneely		3-64	
Naomi McKneely		3-64	
NOW NEOMA MCKNEELY		1991	
RICHARD DARLEY AND MARJORIE L. DARLEY	1163/65	3/24/93	17.60
also	1163/174	4/30/93	
Corr. D. 1179/28		1993	
Corr. D. 1179/274		7/30/93	

MEMORANDA

10 Ac to Connie Wilson 3/14/75

COLE-LAYER-TRUMBLE CO.

LAND VALUE COMPUTATION & SUMMARY

RICHARD DARLEY CLASSIFICATION	ACRES	RATE PER ACRE	FACTOR	3725/133 TOTAL
OPEN				
ORCHARD				
PASTURE				
TIMBER OR WOODS	28.4	70		1990
HOME SITE	1	300		300
TOTAL VALUE LAND	29.4			2290
TOTAL VALUE BUILDINGS				
TOTAL VALUE LAND & BUILDINGS				2290

ASSESSMENT RECORD

1963	LAND	4080	19	LAND		19	LAND	
	BLDGS.	1190		BLDGS.			BLDGS.	
	TOTAL	5270		TOTAL			TOTAL	
19	LAND	4080	19	LAND		19	LAND	
	BLDGS.	-		BLDGS.			BLDGS.	
	TOTAL	4080		TOTAL			TOTAL	
76	LAND	4040	19	LAND		19	LAND	
	BLDGS.	-		BLDGS.			BLDGS.	
	TOTAL	4040		TOTAL			TOTAL	

CITY OF GRIFFIN, GA.

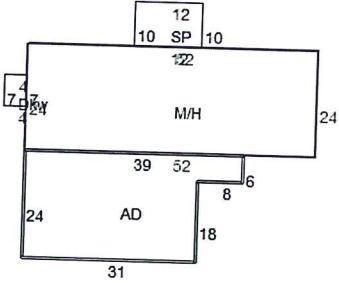
COUNTY OF SPALDING, GA.

227 02012		2017 Spalding County Board of Assessors				5/30/2017 11:53:31 AM Acct # 17462 SCG\bbrowning											
Owner Information		General Property Information				Values											
DARLEY RICHARD 301 LAMAR COUNTY LINE RD GRIFFIN, GA 30224		SITUS		301 LAMAR COUNTY LINE RD		Imp Val		32,811									
		LEGAL		5.225 ac LAMAR COUNTY LINE RD		Acc Val		7,888									
		Tax District		SPALDING COUNTY	GMD	1066	Homestead	S0	Land Val		49,150						
		Total Acres		5.22	LL	08	No Covenant	0	Total Value		89,849						
		Zoning			LD	03	Acc/Des	0 - 1.000000	2016 : 81,449		2015 : 81,449						
		Unit							2014 : 55,450		2013 : 72,903						
Topography - 1.00		Wetlands - 1.00		Shape - 1.00		Easements - 1.00		External - 1.00		Assemblage - 1.00		Other - 1.00		12273 - 1.00			
changed acreage per survey for 2017 to 5.225 ac khollis ; Insp on 3-20-14 found addition and many accessories 4-24-15 HB.																	
SALES INFORMATION																	
Grantee		Grantor		Date		Deed Book		Plat Book		Saleprice		CS		Mkt Value		Reason	
DARLEY RICHARD		DARLEY MARJORIE nka MARJORIE		2013-03-21		3725 133						0 A1		0 GF			
LAND INFORMATION																	
CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value						
A3	809 Lamar Co Line Rd & S Walkers	Acre	5.22	0	0			12,500.00	12,500.00	1.00	49,150						
ACCESSORY IMPROVEMENTS - 227 02012																	
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?		
A9	Accessory - No Value	6	6	36	1900			0.00	1.00	1.00	1.00	1.00	0.00		True		
A6	Carport - Prefab	18	20	360	2014	1.00	0.98	0.00	1.00	1.00	1.00	1.00	0.00	589	True		
A6	Storage/Utility Bldg	10	20	200	2014	1.00	0.98	0.00	1.00	1.00	1.00	1.00	0.00	2,101	True		
A6	Storage/Utility Bldg	8	10	80	2014	1.00	0.98	0.00	1.00	1.00	1.00	1.00	0.00	300	True		
A6	Storage/Utility Bldg	12	16	192	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	1,200	True		
A6	Storage/Utility Bldg	11	32	352	2014	1.00	0.98	0.00	1.00	1.00	1.00	1.00	0.00	3,698	True		



RESIDENTIAL IMPROVEMENT - 227 02012			
Impr Key	23541	Tip Out/Addn	0 x 0 0
PIN	227 02012		
Account #	2960	RCN	56,984
Serial #	UNKNOWN	Eff Year Built	
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	Wood	FMV	32,811
Roofing	Asphalt Shingle	NADA Condition	A
Foundation	Piers		
Heat / Air	Central Heat/AC		
Fireplace			
Condition	Average		
Full Baths	2		
Half Baths	0		
Story Height	1		

Mfg Housing Add-ons						
Type	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



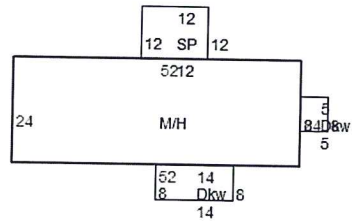
227 02012			2013 Spalding County Board of Assessors						6/5/2017 8:46:18 AM Acct # 17462 SCG\browning						
Owner Information			General Property Information						Values						
DARLEY RICHARD & MARJORIE 301 LAMAR COUNTY LINE RD GRIFFIN, GA 30224			SITUS		301 LAMAR COUNTY LINE RD				Imp Val		13,500				
			LEGAL		CO LINE RD				Acc Val		1,200				
			Tax District		SPALDING COUNTY		GMD		1066		Homestead		S1		
			Total Acres		4.10		LL		08		No Covenant		0		
			Zoning				LD		03		Acc/Des		2C - .000000		
			Unit				Return Value		0						
Topography - 1.00		Wetlands - 1.00		Shape - 1.00		Easements - 1.00		External - 1.00		Assemblage - 1.00		Other - 1.00		273,274,809,810,812,82 1,P1227,P1228 - 1.00	

LAND INFORMATION												
CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value	
A3	809 Lamar Co Line Rd & S Walkers	Acre	4.10	0	0			12,500.00	12,500.00	1.00	40,750	

ACCESSORY IMPROVEMENTS - 227 02012															
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?
A9	Accessory - No Value	6	6	36	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	0	True
A9	Accessory - No Value	8	12	96	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	0	True
A9	Accessory - No Value	6	6	36	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	0	True
A6	Storage/Utility Bldg	12	16	192	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	1,200	True



RESIDENTIAL IMPROVEMENT - 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	0.37
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		
Fireplace			
Condition	Average		
Full Baths	2		
Half Baths	0		
Story Height	1		



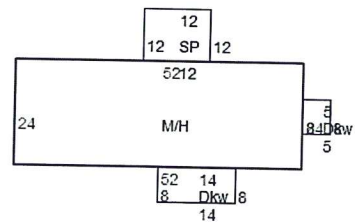
Mfg Housing Add-ons						
Type	Size	Area	YEAR	DEPR	GRADE	VALUE
Deck - Wood	8x14	112	1900	0.40	0.70	394
Deck - Wood	5x8	40	1900	0.40	0.60	120
Porch - Screened	12x12	144	1900	0.40	0.60	829



227 02012			2014 Spalding County Board of Assessors				6/5/2017 8:47:24 AM Acct # 17462 SCG\bbrowning										
Owner Information			General Property Information				Values										
DARLEY RICHARD 301 LAMAR COUNTY LINE RD GRIFFIN, GA 30224			SITUS		301 LAMAR COUNTY LINE RD		Imp Val		13,500								
			LEGAL		LAMAR COUNT LINE RD		Acc Val		1,200								
			Tax District		SPALDING COUNTY	GMD	1066	Homestead	S0	Land Val		40,750					
			Total Acres		4.10	LL	08	No Covenant	0	Total Value		55,450					
			Zoning			LD	03	Acc/Des	0 - .000000	2013 : 72,903		2012 : 72,903					
			Unit							2011 : 72,265		2010 : 72,265					
			Return Value		0												
Topography - 1.00			Wetlands - 1.00		Shape - 1.00		Easements - 1.00		External - 1.00		Assemblage - 1.00		Other - 1.00		12273 - 1.00		
SALES INFORMATION																	
Grantee		Grantor		Date		Deed Book		Plat Book		Saleprice		CS		Mkt Value		Reason	
DARLEY RICHARD		DARLEY MARJORIE nka MARJORIE		2013-03-21		3725 133						0 A1		0 GF			
LAND INFORMATION																	
CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value						
A3	809 Lamar Co Line Rd & S Walkers	Acre	4.10	0	0			12,500.00	12,500.00	1.00	40,750						
ACCESSORY IMPROVEMENTS - 227 02012																	
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?		
A9	Accessory - No Value	6	6	36	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	0	True		
A9	Accessory - No Value	8	12	96	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	0	True		
A9	Accessory - No Value	6	6	36	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	0	True		
A6	Storage/Utility Bldg	12	16	192	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	1,200	True		



RESIDENTIAL IMPROVEMENT - 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	A
Foundation	Piers		
Heat / Air	Central Heat/AC		
Fireplace			
Condition	Average		
Full Baths	2		
Half Baths	0		
Story Height	1		



Mfg Housing Add-ons						
Type	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







**SPALDING COUNTY BOARD OF TAX ASSESSORS**

**Farrell, Sandrey & Bagland, Nicole - Parcel: 201B-01-091**

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**Requesting Agency**

Betty Browning

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**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*

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**Requirement for Board Action**

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**Is this Item Goal Related?**

No

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**Summary and Background**

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.

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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**



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

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**Requesting Agency**

Betty Browning

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**Requested Action**

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

*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

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**Is this Item Goal Related?**

No

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**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	Type
<input type="checkbox"/> Documents	6/9/2017	Cover Memo
<input type="checkbox"/> 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 1571 REHOBOTH CHURCH ROAD		City, State, Zip GRIFFIN, GA 30224	Number of acres included in this application. Agricultural Land: _____ Timber Land: _____
Property location (Street, Route, Hwy, etc.) 1571 REHOBOTH CHURCH RD		City, State, Zip of Property: GRIFFIN, GA 30224	Covenant Acres 24.36 Total Acres 24.36
District 03	Land Lot 106	Sublot & Block	Recorded Deed Book/Page 3578 250
List types of storage and processing buildings:			

## AUTHORIZED SIGNATURE

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

X Bobbie Norwood  
Signature of Taxpayer or Taxpayer's Authorized Representative

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

Date Application Filed

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 225 01003E	TAX DISTRICT 03	TAXPAYER ACCOUNT NUMBER 16984	YEAR COVENANT: Begin: Jan 1, 2017 Ends: Dec 31, 2026
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

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

Board of Tax Assessors

Date

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

225 01003E

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

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

## Check Appropriate Ownership Type:

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

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

- ☒ Raising, harvesting, or storing crops % 100 - Bermuda for recycling - Hay (nephew) Pond
- ☐ Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- ☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.

• Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:

(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)

• The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

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

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

Sworn to and subscribed before me

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

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



Parcel # 225-01-003E

## 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.

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

Bobbie Norwood  
Signature

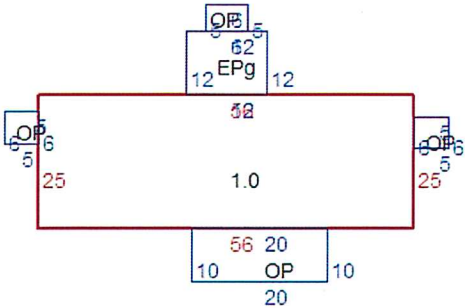
6/8/17  
Date

Thank you for your cooperation in completing this form.

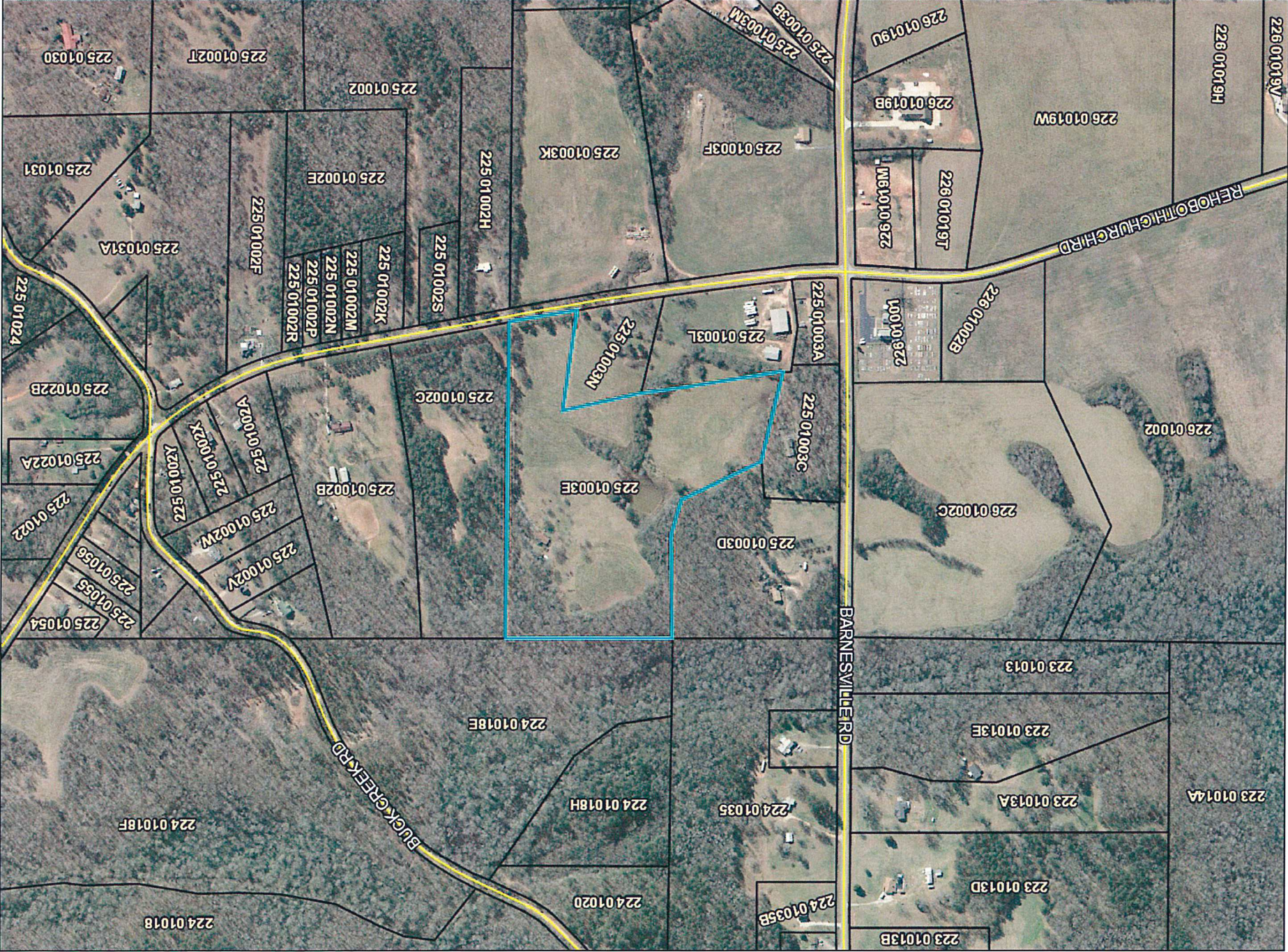
225 01003E		2017 Spalding County Board of Assessors					6/8/2017 11:53:01 AM Acct # 16984 SCG\bbrowning				
Owner Information		General Property Information					Values				
NORWOOD BOBBIE B 1571 REHOBOTH CHURCH ROAD GRIFFIN, GA 30224		SITUS		1571 REHOBOTH CHURCH RD			Imp Val		58,977		
		LEGAL		REHOBOTH CHURCH RD			Acc Val				
		Tax District		SPALDING COUNTY	GMD	1066	Homestead	LM8	Land Val		147,470
							Total Value		206,447		
		Total Acres		24.36	LL	106	No Covenant	0	2016 : 206,447		2015 : 206,447
		Zoning		AR1	LD	03	Acc/Des	2C - .000000	2014 : 138,474		2013 : 141,154
Unit					Return Value		0				
Topography - .95    Wetlands - 1.00    Shape - 1.00    Easements - 1.00    External - 1.00    Assemblage - 1.00    Other - 1.00    12822 - 1.00											
combined 225-1-3J WITH 3E FOR 2015 BB; 5/5/15: BOA DENIED 2015 CUVA. BB; 2005 CUVA EXPIRES 12/31/14. BB; 100% CUV = \$68,278; SEE PLAT BOOKS: 14/44, 17/367; 2005: CUV RENEWAL; 2010 - CHANGED H/S FROM L6 TO LM8 PER TCO FOR 2010. 05.28.2010 L.L.											
SALES INFORMATION											
Grantee		Grantor		Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason	
NORWOOD BOBBIE B		NORWOOD ROBERT C ESTATE		2011-11-09	3578 252	17 367		0 V1		0 DA	
NORWOOD BOBBIE B		NORWOOD ROBERT C ESTATE		2011-11-09	3578 250	14 44		0 V1		0 DA	
LAND INFORMATION											
CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
A4	824 Rehobeth Ch Rd (E&W of	Acre	24.36	0	0			16,500.00	16,500.00	1.00	155,232

RESIDENTIAL IMPROVEMENT - 225 01003E				
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	

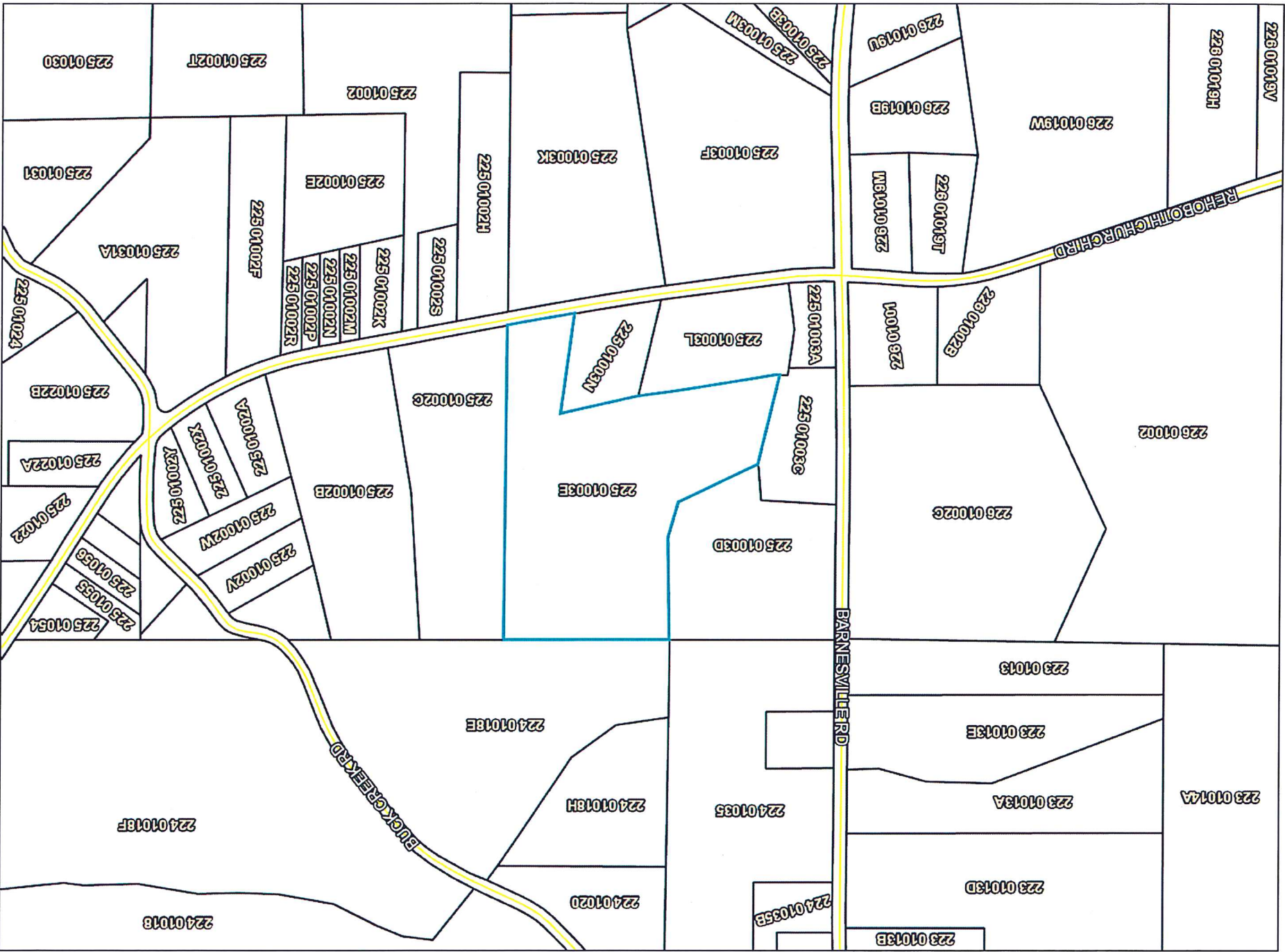
Sketch Legend			Other Features	
Code	Type	Area	CODE TYPE	AREA
1.0	1.0 Story	1400	Pre-fab 1 sty 1 Box	1
OP	Porch - Open	30		
EPg	Porch - Encl w/Glass	144		
OP	Porch - Open	30		
OP	Porch - Open	30		
OP	Porch - Open	200		











# Spalding County Tax Assessors Office

Phone No. 770 - 227 - 8318

## 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.

Bobbi Norwood  
Signature

6/8/17  
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**

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**Requesting Agency**

Betty Browning

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**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.

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**Is this Item Goal Related?**

No

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**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.


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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

**ATTACHMENTS:**

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 Solomon Street  
Griffin, Georgia 30223

4000  
4000

SPALDING COUNTY BOARD OF TAX ASSESSORS  
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

TROWBRIDGE FRANK R JR ETAL

Owner's mailing address C/O FRANK TROWBRIDGE, III 3568 CRAB ORCHARD DR		City, State, Zip <u>Creek</u> BEAVERBROOK, OH 45430	Number of acres included in this application. Agricultural Land: _____ Timber Land: _____
Property location (Street, Route, Hwy, etc.) 365N WALKERS MILL RD		City, State, Zip of Property: GRIFFIN, GA 30223	Covenant Acres 57.35 Total Acres 57.35
District 02	Land Lot 014	Sublot & Block	Recorded Deed Book/Page 3739 119
List types of storage and processing buildings:			

#### AUTHORIZED SIGNATURE

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

Frank R. Trowbridge Jr. as Admin. of Est of F.R. Trowbridge, Jr.  
Signature of Taxpayer or Taxpayer's Authorized Representative

Date Application Filed

Sworn to and subscribed before me this 15 day of May 2019

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 213 03006	TAX DISTRICT 03	TAXPAYER ACCOUNT NUMBER 14985	YEAR COVENANT: Begin: Jan 1, 2009 Ends: Dec 31, 2018
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2009 Ends: Dec 31, 2018  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

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

Board of Tax Assessors

Date

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

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 (if the applicant is a family farm entity), and all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application only</u>	Counties where you own interest in property under other covenants and total acres in other conservation use covenants		Each owner's percent interest owned and number of acres owned by each under other covenants
Name / Relationship			County	Total Acres	% Interest / No of Acres
Trust W/W J.W. Trowbridge		50%			
Estate of Frank R Trowbridge		50%			

## Check Appropriate Ownership Type:

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

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

- ☒ Raising, harvesting, or storing crops % 100
- ☐ Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- ☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2))
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_
- ☒ Yes ☐ No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)
- ☒ Yes ☐ No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements. A Small Farm House (old family homeplace)
- ☐ Yes ☒ No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.
- ☐ Yes ☒ No Are there any deed restrictions on this property? If yes, please list the restrictions.
- ☒ Yes ☐ No Does the current zoning on this property allow agricultural use? If no, please explain.
- ☐ Yes ☒ No Is there any type business operated on this property? If yes please indicate business name & type of business.

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.

• Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:

(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber, (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.).

• The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

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

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

Sworn to and subscribed before me  
This \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



## 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

Owner's mailing address  C/O FRANK TROWBRIDGE, III 3568 CRAB ORCHARD DR		City, State, Zip  BEAVERBROOK, OH 45430	Number of acres included in this application.  Agricultural Land: _____  Timber Land: _____  Covenant Acres 57.35  Total Acres 57.35
Property location (Street, Route, Hwy, etc.)  365N WALKERS MILL RD		City, State, Zip of Property:  GRIFFIN, GA 30223	
District  02	Land Lot  014	Sublot & Block  	Recorded Deed Book/Page  3739 119
List types of storage and processing buildings:			

### AUTHORIZED SIGNATURE

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

*Jonathan N. Albrecht*  
Signature of Taxpayer or Taxpayer's Authorized Representative *Jonathan N. Albrecht*

Date Application Filed

Sworn to and subscribed before me this 22nd day of May, 2014

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 appear 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:
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 renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2009 Ends: Dec 31, 2018  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

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

Board of Tax Assessors

Date \_\_\_\_\_

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



## 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

Owner's mailing address  C/O FRANK TROWBRIDGE, III 3568 CRAB ORCHARD DR				City, State, Zip  BEAVERBROOK, OH 45430	Number of acres included in this application.  Agricultural Land: _____  Timber Land: _____  Covenant Acres 57.35  Total Acres 57.35
Property location (Street, Route, Hwy, etc.)  365N WALKERS MILL RD				City, State, Zip of Property:  GRIFFIN, GA 30223	
District  02	Land Lot  014	Sublot & Block	Recorded Deed Book/Page  3739 119	List types of storage and processing buildings:	

### AUTHORIZED SIGNATURE

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

*Rebecca Ann Keesee*  
Signature of Taxpayer or Taxpayer's Authorized Representative

Date Applied

Notary Public, State of Ohio  
My Commission Expires 09-01-2018

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 2017

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

*John W. Trowbridge*  
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  213 03006	TAX DISTRICT  03	TAXPAYER ACCOUNT NUMBER  14985	YEAR COVENANT:  Begin: Jan 1, 2009 Ends: Dec 31, 2018
If transferred from Preferential Agricultural Assessment, provide date of transfer:  _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2009 Ends: Dec 31, 2018  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

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

Board of Tax Assessors

Date \_\_\_\_\_

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

IN THE PROBATE COURT  
COUNTY OF BIBB  
STATE OF GEORGIA

IN RE: ESTATE OF

FRANK R. TROWBRIDGE, JR.,  
DECEASED

DOCKET NO. 16PV42179

LETTERS OF ADMINISTRATION WITH WILL ANNEXED  
*[Bond Waived and/or Certain Powers Granted at Time of Appointment]*

At a regular term of the Probate Court, the Last Will and Testament dated September 13, 2007 and Codicil(s) dated N/A of the above-named Decedent, who was domiciled in this County at the time of his or her death or was domiciled in another state but owned property in this County at the time of his or her death, was legally proven in Solemn Form to be the Decedent's Will and was admitted to record by order, and it was further ordered that Sue O. Ballard be allowed to qualify as Administrator(s) with Will Annexed, and that upon doing so, Letters of Administration with Will Annexed be issued to said individual(s).

THEREFORE, the Administrator(s), having taken the oath of office and complied with all necessary prerequisites of the law, is/are legally authorized to discharge all the duties and exercise all the powers of Executor(s) under the Will of said Decedent and of Administrator(s) with Will Annexed according to the Decedent's Will and the law. In addition, this Court:

*(Initial all that apply)*

- SSH (a) **POWERS GRANTED:** Grants to the Administrator(s) all of the powers contained in O.C.G.A. § 53-12-261.
- SSH (b) **REPORTS WAIVED:** Grants to the Administrator(s) the specific power to serve without making and filing inventory, and without filing any annual or other returns or reports to any court; but the fiduciary(ies) shall furnish to the beneficiaries at least annually, a statement of receipts and disbursements.
- SSH (c) **BOND WAIVED:** Waives the specific requirement to post bond.

Given under my hand and official seal, the \_\_\_\_ day of SEP 22 2016, 20 \_\_\_\_.

  
\_\_\_\_\_  
Sarah S. Harris

Probate Judge

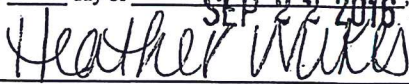
NOTE: The following must be signed if the judge does not sign the original of this document:

Issued by: (Seal)

\_\_\_\_\_  
Clerk/Deputy Clerk of the Probate Court

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 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 \_\_\_\_

 (SEAL)  
\_\_\_\_\_  
(Dep.)CLERK, Probate Court

Eff. July 2016



From: **Rebecca Koesters** [edwardsmom@ameritech.net](mailto: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](mailto: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](mailto:reogletree@bellsouth.net)>  
To: Rebecca Koesters <[edwardsmom@ameritech.net](mailto: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](mailto:edwardsmom@ameritech.net)>

Parcel # 21303006

## 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.

- |  | Yes | No                                  |
|--|-----|-------------------------------------|
| 1. Has a formal timber management plan been implemented on this parcel?                              | —   | <input checked="" type="checkbox"/> |
| 2. Has any timber been planted since 2006?   | —   | <input checked="" type="checkbox"/> |
| If yes, how many acres? _____  | —   | <input checked="" type="checkbox"/> |
| 3. Has any timber been harvested on this parcel since 2006?  | —   | <input checked="" type="checkbox"/> |
| If yes, how many acres? _____  | —   | <input checked="" type="checkbox"/> |
| 4. Did you lease out the hunting rights on this property last year?                                  | —   | <input checked="" type="checkbox"/> |
| Are these daily or annual leases? _____  | —   | <input checked="" type="checkbox"/> |
| 5. Do you conduct hunts for hire on this property? (Provide guides, dogs, equip Etc.)                | —   | <input checked="" type="checkbox"/> |
| 6. Does this property produce any income that is not agriculturally related?                         | —   | <input checked="" type="checkbox"/> |
| (Income that is not directly related to the raising, production or storage of agricultural products) |     |                                     |
| (a) Are there any rental homes on this parcel?   | —   | <input checked="" type="checkbox"/> |
| (b) Are there any telecommunications towers on this property?  | —   | <input checked="" type="checkbox"/> |
| (c) Are there any billboards on this property?   | —   | <input checked="" type="checkbox"/> |
| (d) Other _____  | —   | <input checked="" type="checkbox"/> |
| 7. How many of the following are currently in place on this parcel?                                  | —   | <u>0</u>                            |

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

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

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

The Estate of Frank R. Trowbridge, Jr.  
By: Don O. Bullard  
Signature \_\_\_\_\_ as Administrator

5/29/2017  
Date

Thank you for your cooperation in completing this form.



213 03006			2017 Spalding County Board of Assessors						6/6/2017 11:17:26 AM Acct # 14985 SCG\bbrowning							
Owner Information			General Property Information						Values							
TROWBRIDGE FRANK R JR ETAL C/O FRANK TROWBRIDGE, III 3568 CRAB ORCHARD DR  BEAVERBROOK, OH 45430			SITUS	365 N WALKERS MILL RD					Imp Val	52,113						
			LEGAL	N WALKERS MILL RD PB 12/198					Acc Val	1,025						
			Tax District	SPALDING COUNTY	GMD	0490	Homestead	S0	Land Val	180,617						
									Total Value	233,755						
			Total Acres	57.35	LL	014	No Covenant	0	2016 : 211,792	2015 : 211,792						
			Zoning		LD	02	Acc/Des	5C - .868052	2014 : 211,792	2013 : 214,774						
			Unit				Return Value	0								
Topography - 1.00			Wetlands - 1.00		Shape - 1.00		Easements - .95		External - 1.00		Assemblage - 1.00		Unpaved Road - .95		10001 - 1.00	
4/25/2017: INTENT TO BREACH LETTER MAILED. BB ; 4/21/2017 ADDRESS CHANGE PER OWNER REBECCA KOESTERS-RDP; 9/26/16 ADDRESS CHANGE PER TCO-RDP																

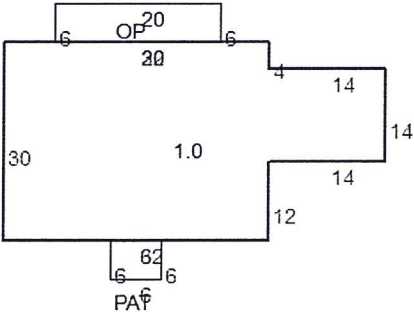
SALES INFORMATION								
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
KOESTERS REBECCA ANN, FRANK	TROWBRIDGE JOSEPHINE W	2013-05-03	3739 119			0 V1		0 DA
TROWBRIDGE FRANK R &	FUTRAL W J	1978-06-23	534 20	12 198	30,000	V1		0 UK
FUTRAL W J	FUTRAL J P & W J	1975-03-17	406 247			0 V1		0 LA

LAND INFORMATION					
CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
A5	Open Land	4	20.02	4,548	91,051
A5	Open Land	5	0.19	4,548	864
A5	Open Land	6	1.52	4,548	6,913
A5	Woodland	2	1.37	3,698	5,066
A5	Woodland	3	13.52	3,698	49,997
A5	Woodland	4	1.69	3,698	6,250
A5	Woodland	5	9.32	3,698	34,465
A5	Woodland	7	9.72	3,698	35,945

ACCESSORY IMPROVEMENTS - 213 03006															
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?
A1	Garage - Detached	19	26	494	1960	0.80	0.10	0.10	1.00	1.00	1.00	1.00	0.00	1,025	True

RESIDENTIAL IMPROVEMENT - 213 03006				
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	

Sketch Legend			Other Features	
Code	Type	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

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### 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

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### Requirement for Board Action

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

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### Is this Item Goal Related?

No

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### 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

RECEIVED

MAY 18 2017

SPALDING COUNTY  
BOARD OF ASSESSORS

PT283A Rev. 3/15

**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

David Bart Ellington &amp; Kimberly Jean Mander

Owner's mailing address  PO Box 7, 321 Stock Farm Rd		City, State, Zip  Shady Dale, GA 31085	Number of acres included in this application. Agricultural Land: <u>37.425</u> Timber Land: <u>37.425</u>
Property location (Street, Route, Hwy, etc.)		City, State, Zip of Property:	Covenant Acres <u>74.85</u> Total Acres <u>74.85</u>
District <u>03</u>	Land Lot	Sublot & Block	Recorded Deed Book/Page
List types of storage and processing buildings:			

**AUTHORIZED SIGNATURE**

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

Signature of Taxpayer or Taxpayer's Authorized Representative Kimberly Mander Date Application Filed 5-15-2017  
 Signature of Taxpayer or Taxpayer's Authorized Representative Kimberly Mander Sworn to and subscribed before me this 16<sup>th</sup> day of May, 2017  
 Signature of Notary Public Lisa R. Henshaw 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. § 48-5-30.

**FOR TAX ASSESSORS USE ONLY**

MAP & PARCEL NUMBER <u>240 01007</u>	TAX DISTRICT <u>03</u>	TAXPAYER ACCOUNT NUMBER <u>19977</u>	YEAR COVENANT: Begin: Jan 1, _____ Ends: Dec 31, _____
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____	If applicable, covenant is a continuation for tax year: Begin: Jan 1, <u>2012</u> Ends: Dec 31, <u>2021</u>	
Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____	

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
 Board of Tax Assessors Date

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



# CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

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

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application only</u>	Counties where you own interest in property under other covenants and total acres in other conservation use covenants		Each owner's percent interest owned and number of acres owned by each under other covenants
Name / Relationship			County	Total Acres	% Interest / No of Acres
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 naturalized citizens.
- ☐ An estate of which the devisees or heirs are one or more natural or naturalized citizens.
- ☐ A trust of which the beneficiaries are one or more natural or naturalized citizens.
- ☐ A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.)
- ☐ Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- ☐ Bona fide club organized for pleasure, recreation, and other nonproftable 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 % 50
- ☐ Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- ☒ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % 50
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.

• Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:

(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)

• The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

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

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

Sworn to and subscribed before me  
This \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



<b>SPALDING COUNTY</b> <b>BOARD OF TAX ASSESSORS</b> Tel. 770-467-4240 • Fax 770-467-4227 119 East Solomon Street Griffin, Georgia 30223	<b>FILED &amp; RECORDED</b> <b>CLERK, SUPERIOR COURT</b> <b>SPALDING COUNTY, GA</b> 2012 MAY 17 AM 9:17 -12 - Nothing; open & wooded land Picture: 17, 18, 19
--	--

PT-283A REV 8/07

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

BY MARSHALL MORRIS CLERK  
 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 or non-profit conservation organization or club) - ELLINGTON DAVID R, Estate 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.

Owner's Mailing Address  6800 RIVER SPRINGS LN NW	City, State and Zip: ATLANTA GA 30328 <u>404-492-7944</u> <u>404-268-2303 Cell</u>	Number of acres included in this application.  Agricultural Land: <u>34.85</u> Timber Land : <u>40-</u>
Property location (Street, Route, HWY, etc.) 582 HILL VIEW RD	City, State and Zip of Property: GRIFFIN GA 30223	Total Acres : 74.85
District 03	Land Lot 140	Sublot and Block
Recorded Deed 181 - 209	List types of storage and processing buildings: <u>NONE</u>	<b>RENEWAL</b>

## 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 Taxpayer or Taxpayer's Authorized Representative <u>Darrell B. Egan</u>	Date Filed <u>03/27/12</u>	Sworn to and subscribed before me this <u>29th</u> day of <u>March</u> , 2012 <u>Billie Donald</u> Notary Public EXPIRES <u>SEPT. 15, 2012</u> SPALDING COUNTY
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 appeals are made pursuant to O.C.G.A. Section 48-5-311.		

## FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER: 240 01007	TAX DISTRICT: 03	TAXPAYER ACCOUNT NUMBER: 19977	YR. COVENANT: Begins: Jan 1, 2012 Ends: Dec 31, 2021
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is renewal for tax year:		If applicable, covenant is a continuation for tax year Beginning Jan 1, Ending Dec 31,
	Pursuant to O.C.G.A. Sec 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:

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:

Approved: <u>✓</u> Date: <u>5/16/12</u> <u>William B. Smith</u> Board of Tax Assessors	<b>RECEIVED</b> <b>MAR 29 2012</b> <b>SPALDING COUNTY</b> <b>BOARD OF ASSESSORS</b>
Denied: <u>✓</u> Date: <u>4/14/12</u> <u>84</u>	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.

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

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

Sworn to and subscribed before me this    day of   ,   .

Authorized Signature

Approved By: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



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 described in this application	Relationship (complete only if application is for a family farm entity	Percent interest owned in property in this application	County where you own interest in property under other covenants	Percent interest owned and number of acres under other covenants	
				Percent Interest	No. of Acres
Barbara J. Ellington	Spouse	34%	JASPER CTY	100%	255
Bart Ellington	Son	34%	BUTTS CTY	100%	59
Kimberly J. Mander	Daughter	34%	HENRY CTY	100%	88
			All family members have interest in the above property.		

#### Check Appropriate Ownership Type:

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

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

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

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

■ If this application is for property that is less than 10 acres in size, a taxpayer MUST submit additional relevant records providing proof of bona fide agricultural use.

Although not required, the applicant(s) for a property having more than 10 acres MAY wish to provide additional information to assist the board of assessors in making their determination. This information may include.

- ☐ 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, such 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 County Board of Assessors						6/6/2017 11:05:48 AM Acct # 19977 SCG\browning							
Owner Information			General Property Information						Values							
ELLINGTON DAVID BART & KIMBERLY JEAN MANDER 6800 RIVER SPRINGS LANE NW  SANDY SPRINGS, GA 30328			SITUS	582 HILLVIEW RD					Imp Val	0						
			LEGAL	HILLVIEW RD 74.85 AC					Acc Val							
			Tax District	SPALDING COUNTY	GMD	1069	Homestead	S0	Land Val	243,513						
									Total Value	243,513						
			Total Acres	74.85	LL	140	No Covenant	0	2016 : 243,513	2015 : 243,513						
			Zoning	AR1	LD	03	Acc/Des	5C - .793609	2014 : 243,513	2013 : 243,513						
			Unit		Return Value		0									
Topography - 1.00			Wetlands - 1.00		Shape - 1.00		Easements - 1.00		External - 1.00		Assemblage - 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: CUYA 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		1958-11-24	181 209		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

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**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*

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**Requirement for Board Action**

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

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**Is this Item Goal Related?**

No

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**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.

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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

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**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.

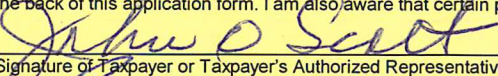
Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount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

SCOTT SR JOHN O &

Owner's mailing address  JOHN SCOTT JR 1906 SECOND STREET EXT		City, State, Zip  GRIFFIN, GA 30223	Number of acres included in this application.  Agricultural Land: _____  Timber Land: <u>4.98</u>
Property location (Street, Route, Hwy, etc.)  2067N 2ND ST EXT		City, State, Zip of Property:  GRIFFIN, GA 30223	Covenant Acres <u>4.98</u>  Total Acres <u>4.98</u>
District  03	Land Lot  197	Sublot & Block  	Recorded Deed Book/Page  4125 29
List types of storage and processing buildings:			

#### AUTHORIZED SIGNATURE

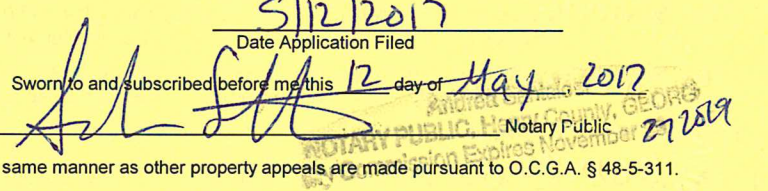
I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions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

  
Signature of Taxpayer or Taxpayer's Authorized Representative

5/12/2017  
Date Application Filed

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

Sworn to and subscribed before me this 12 day of May, 2017

  
Notary Public

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

#### FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER  245 01010A	TAX DISTRICT  03	TAXPAYER ACCOUNT NUMBER  21158	YEAR COVENANT:  Begin: Jan 1, 2016 Ends: Dec 31, 2025
If transferred from Preferential Agricultural Assessment, provide date of transfer:  _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2016 Ends: Dec 31, 2025  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

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

Board of Tax Assessors

Date \_\_\_\_\_

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

245 01010A

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

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

## Check Appropriate Ownership Type:

- ☒ One or more natural or naturalized citizens.
- ☐ An estate of which the devisees or heirs are one or more natural or naturalized citizens.
- ☐ A trust of which the beneficiaries are one or more natural or naturalized citizens.
- ☐ A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.)
- ☐ Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- ☐ Bona fide club organized for pleasure, recreation, and other 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 % \_\_\_\_\_
- ☒ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.

• Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:

(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)

• The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

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

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

Sworn to and subscribed before me

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

Taxpayer's Authorized Signature \_\_\_\_\_

Approved by: Board of Tax Assessors \_\_\_\_\_

Notary Public \_\_\_\_\_

Date Filed \_\_\_\_\_

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



245 01010A		2017 Spalding County Board of Assessors				6/6/2017 11:11:01 AM Acct # 21158 SCG\bbrowning	
Owner Information		General Property Information				Values	
SCOTT SR JOHN O & JOHN SCOTT JR 1906 SECOND STREET EXT  GRIFFIN, GA 30223		SITUS	2067 EXT N 2ND ST			Imp Val	0
		LEGAL	N 2ND ST EXT 4.982 AC PART PB 6/354, 8/91			Acc Val	5,600
		Tax District	SPALDING COUNTY	GMD	1069	Homestead	S0
		Total Acres	4.98	LL	197	No Covenant	0
		Zoning		LD	03	Acc/Des	5C - .000000
		Unit	Return Value			0	
Topography - 1.00		Wetlands - 1.00		Shape - 1.00		Easements - 1.00	
				External - 1.00		Assemblage - 1.00	
						Other - 1.00	
						12413 - 1.00	

SALES INFORMATION														
Grantee		Grantor		Date		Deed Book		Plat Book		Saleprice		CS	Mkt Value	Reason
SCOTT SR JOHN O & JOHN O		MURRAY NILES		2016-12-28		4125 29		8 91		73,605		R1		0 FM
MURRAY NILES		BAYVIEW LOAN SERVICING LLC		2016-11-21		4122 174		8 91		73,605		R1		0 BF
BAYVIEW LOAN SERVICING LLC		ROBINSON JAMES A		2016-09-06		4095 172				106,250		R1		0 DP
LAND INFORMATION														
CS	Code / Description		Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value		
A3	1244 M244-245 -		Acre	4.98	0	0			10,000.00	10,000.00	1.00	49,800		

ACCESSORY IMPROVEMENTS - 245 01010A															
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?
R6	Barn	20	24	480	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	700	True
R1	POND 1-5	0	0	1	2016	1.00	0.98	0.00	1.00	1.00	1.00	1.00	0.00	4,900	False
R6	Wellhouse - No Value	6	6	36	1900			0.00	1.00	1.00	1.00	1.00	0.00		True





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

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**Requesting Agency**

Betty Browning

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**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

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**Is this Item Goal Related?**

No

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**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

SCOTT SR JOHN O &

Owner's mailing address  JOHN O SCOTT JR 1906 N 2ND ST EXTN		City, State, Zip  GRIFFIN, GA 30223	Number of acres included in this application.  Agricultural Land: _____ Timber Land: <u>85.38</u>
Property location (Street, Route, Hwy, etc.)  2115N 2ND ST EXT		City, State, Zip of Property:  GRIFFIN, GA 30223	Covenant Acres 85.38 Total Acres 85.38
District 03	Land Lot 188	Sublot & Block	Recorded Deed Book/Page 4032 35
List types of storage and processing buildings:			

#### AUTHORIZED SIGNATURE

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

John O Scott  
Signature of Taxpayer or Taxpayer's Authorized Representative

5/12/2017  
Date Application Filed

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

Sworn to and subscribed before me this 12 day of May, 2017

\_\_\_\_\_  
Notary Public

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

#### FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER  245 01010B	TAX DISTRICT  03	TAXPAYER ACCOUNT NUMBER  21159	YEAR COVENANT:  Begin: Jan 1, 2016 Ends: Dec 31, 2025
If transferred from Preferential Agricultural Assessment, provide date of transfer:  _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2016 Ends: Dec 31, 2025  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

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

Board of Tax Assessors

Date \_\_\_\_\_

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

245 01010B

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

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

## Check Appropriate Ownership Type:

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

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

- ☐ Raising, harvesting, or storing crops % \_\_\_\_\_
- ☐ Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- ☒ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % 100
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2))
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.

• Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:

(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber, (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)

• The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

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

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

Sworn to and subscribed before me

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

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



245 01010B			2017 Spalding County Board of Assessors						6/6/2017 11:11:26 AM Acct # 21159 SCG\bbrowning									
Owner Information			General Property Information						Values									
SCOTT SR JOHN O & JOHN O SCOTT JR 1906 N 2ND ST EXTN  GRIFFIN, GA 30223			SITUS		2115 EXT N 2ND ST				Imp Val		217,183							
			LEGAL		85.388 AC N 2ND ST EXT PB 17/643 TR A PB 22/1				Acc Val		31,470							
			Tax District		SPALDING COUNTY		GMD		1069		Homestead		S0		Land Val		374,291	
															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 - 1.152690		2014 : 754,024		2013 : 764,112	
			Unit				Return Value		0									
Topography - 1.00		Wetlands - 1.00		Shape - .95		Easements - 1.00		External - 1.00		Assemblage - 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;																		

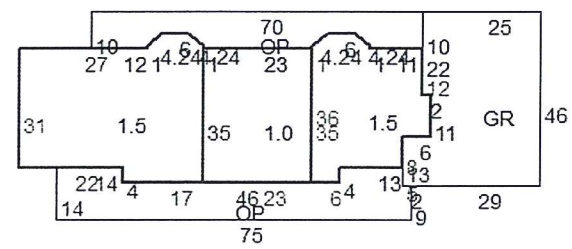
SALES INFORMATION								
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
SCOTT SR JOHN O & JOHN O	SCOTT SR JOHN O	2016-02-12	4032 35	22 12		0 V1		0 QC
SCOTT JOHN O	BANK OF AMERICA NA AIF MELISSA	2015-06-02	3969 167	22 12	375,000	A1		0 BF
NEILL SHARON KAY C & BOBBY	NEILL MELISSA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



RESIDENTIAL IMPROVEMENT - 245 01010B				
Impr Key	14176		Basement / Attic	Squarefoot
Class / Strat	A1		Bsmt / Finish	2887 / 0.00
Occupancy / Style	One Family		Attic / Finish	690 / 1.00
Rooms	12		Basement Quality	
Bedrooms	4		Attic Quality	Average
Heated Area	4,618		Grade	1.20
Story Height	1.5 Story		Year Built	2001
Foundation	Masonry		Eff Year Built	2001
Exterior Wall	Masonry (Brick Veneer)		Condition	Fair
Roofing	Shingles - Architectural		RCN	482,629
Roof Shape	Gable		Phy Depr	0.66
Floor Construction	Wood Joist		Phy OVR	0.75
Floor Finish	Carpet/Hdwd/Tile		Func Obsol	0.75
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	12		FMV	217,183
Full Baths	3		MAV	0
Half Baths	1		OVR FMV	0
Sketch Legend			Other Features	
Code	Type	Area	CODE TYPE	AREA
GR	Garage - Attached	1180	Const 2 sty 2 Box	1
OP	Porch - Open	856		
OP	Porch - Open	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**

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**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*

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**Requirement for Board Action**

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

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**Is this Item Goal Related?**

No

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**Summary and Background**

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


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**Fiscal Impact / Funding Source**

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**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 \_\_\_\_\_ 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 John O Scott Jr 1906 N 2nd St Ext			City, State, Zip Griffin, GA 30223	Number of acres included in this application.
Property location (Street, Route, Hwy, etc.) 1816 N 2ND ST EXT			City, State, Zip GRIFFIN, GA 30223	Agricultural Land: _____ Timber Land: 60.78
District 03	Land Lot 197	Sublot & Block	Recorded Deed Book/Page 4032 29	List types of storage and processing buildings:

## AUTHORIZED SIGNATURE

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

John O Scott  
Signature of Taxpayer or Taxpayer's Authorized Representative

5/12/2017  
Date Application Filed

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

Sworn to and subscribed before me this 12 day of May, 2017

[Signature] Notary Public  
27209

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 and Parcel Number 245 01011	Tax District 03	Taxpayer Account Number 21160	Total Number of Acres 60.78	Yr Covenant: Begins: Jan 1 <u>2016</u> Ends: Dec 31 <u>2025</u>
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Beginning Jan 1, _____ Ending: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9 <sup>th</sup> year of a covenant period so that the contract is continued without a lapse for an additional 10 years.			If applicable, covenant is a continuation for tax year Beginning Jan 1, <u>2016</u> Ending: Dec 31, <u>2025</u>  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:

Based on the information submitted above, as well as the information provided on the questionnaire, the \_\_\_\_\_ County Board of Tax Assessors has considered such information and has made the following final determination of this application:

Approved: ☐ Date: \_\_\_\_\_

Board of Tax Assessors

Date

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

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

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

Sworn to and subscribed before me  
This \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
Taxpayer's Authorized Signature

\_\_\_\_\_  
Approved by: Board of Tax Assessors

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Date Filed

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



## 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.

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 <u>application</u> <u>only</u>	Counties where you own interest in property under other covenants and total acres in other conservation use covenants		Each owner's percent interest owned and number of acres owned by each under other covenants	
			County	Total Acres	Percent Interest	No. of Acres

### Check Appropriate Ownership Type:

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

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

- ☐ Raising, harvesting, or storing crops % \_\_\_\_\_
- ☐ Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- ☒ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % 100
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

- If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.
- Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:
  - 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, such 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. § 48-5-7.4.



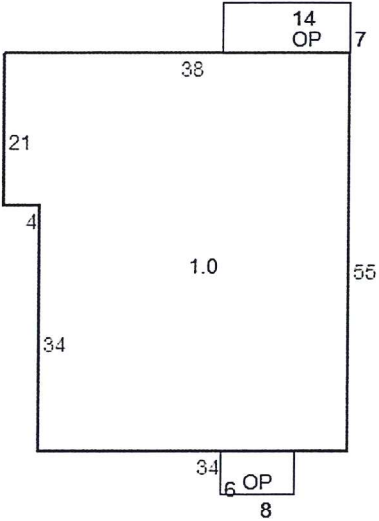
245 01011			2017 Spalding County Board of Assessors					6/6/2017 11:10:40 AM Acct # 21160 SCG\bbrowning								
Owner Information			General Property Information					Values								
SCOTT SR JOHN O & JOHN O SCOTT JR 1906 N 2ND ST EXTN  GRIFFIN, GA 30223			SITUS	1861 EXT N 2ND ST					Imp Val	29,888						
			LEGAL	LL 196 & 197 TOTAL 60.878 AC					Acc Val	1,500						
			Tax District	SPALDING COUNTY	GMD	1069	Homestead	S0	Land Val	235,631						
									Total Value	267,019						
			Total Acres	60.78	LL	197	No Covenant	0	2016 : 267,019	2015 : 267,019						
			Zoning		LD	03	Acc/Des	5B - 1.144915	2014 : 267,019	2013 : 269,581						
			Unit		Return Value		0									
Topography - 1.00			Wetlands - 1.00		Shape - 1.00		Easements - 1.00		External - 1.00		Assemblage - .90		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



ACCESSORY IMPROVEMENTS - 245 01011															
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	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



RESIDENTIAL IMPROVEMENT - 245 01011				
Impr Key	14177		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	2		Attic Quality	
Heated Area	1,954		Grade	0.85
Story Height	1 Story		Year Built	1920
Foundation	Masonry		Eff Year Built	1968
Exterior Wall	Comp Bd/Asbestos		Condition	Average
Roofing	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
Interior Wall	Sheetrock/Plaster		Econ Obsol	1.00
Interior Ceiling	Sheetrock		% Complete	1.00
Heat	Central AC (Heat Only)		Neigh Adj	0.80
Plumbing:Std Comp	1		CD	1.00
Plumbing: Extra Fix	3		FMV	29,888
Full Baths	1		MAV	0
Half Baths	0		OVR FMV	0
Sketch Legend			Other Features	
Code	Type	Area	CODE TYPE	AREA
1.0	1.0 Story	1954	Const 1 sty 1 Box	1
OP	Porch - Open	98		
OP	Porch - Open	48		





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

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**Requesting Agency**

Betty Browning

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**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

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**Is this Item Goal Related?**

No

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**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

# 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 SCOTT JR JOHN O 1906 N 2ND ST EXTN		City, State, Zip GRIFFIN, GA 30223	Number of acres included in this application. Agricultural Land: <u>20</u> Timber Land: <u>102.45</u>
Property location (Street, Route, Hwy, etc.) 1906N 2ND ST EXT		City, State, Zip of Property: GRIFFIN, GA 30223	Covenant Acres 122.45 Total Acres 122.45
District 03	Land Lot 197	Sublot & Block	Recorded Deed Book/Page 4032 32
List types of storage and processing buildings:			

## AUTHORIZED SIGNATURE

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

John O Scott  
Signature of Taxpayer or Taxpayer's Authorized Representative

5/12/2017  
Date Application Filed

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

Sworn to and subscribed before me this 12 day of May, 2017

[Signature] 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 245 01014A	TAX DISTRICT 03	TAXPAYER ACCOUNT NUMBER 21164	YEAR COVENANT: Begin: Jan 1, 2016 Ends: Dec 31, 2025
If transferred from Preferential Agricultural Assessment, provide date of transfer:  	If applicable, covenant is a renewal for tax year: Begin: Jan 1, ____ Ends: Dec 31, ____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2016 Ends: Dec 31, 2025  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

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

Board of Tax Assessors

Date \_\_\_\_\_

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

245 01014A

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

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application</u> only	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants
Name / Relationship	County	Total Acres	% Interest / No of Acres	
JOSEPAINE S SCOTT WIFE		1/3		

## Check Appropriate Ownership Type:

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

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

- ☐ Raising, harvesting, or storing crops % \_\_\_\_\_
- ☐ Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- ☒ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % 100
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

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

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

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

Sworn to and subscribed before me

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

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



245 01014A	2017 Spalding County Board of Assessors						6/6/2017 Acct # SCG\bl
Owner Information	General Property Information						Values
SCOTT SR JOHN O & JOSEPHINE S & SCOTT JR JOHN O 1906 N 2ND ST EXTN  GRIFFIN, GA 30223	SITUS	1906 EXT N 2ND ST					Imp Val
	LEGAL	NORTH SECOND ST EXTN 122.45 AC					Acc Val
	Tax District	SPALDING COUNTY	GMD	1069	Homestead	LS8	Land Val
	Total Acres	122.45	LL	197	No Covenant	0	Total Val
	Zoning	R1	LD	03	Acc/Des	5B - .941229	2016 : 60
	Unit		Return Value		0		2014 : 83

Topography - 1.00    Wetlands - 1.00    Shape - 1.00    Easements - 1.00    External - 1.00    Assemblage - 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 parcel (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.

#### SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	NA
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		10,000 A1	

#### LAND 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

245 01014A

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

Page

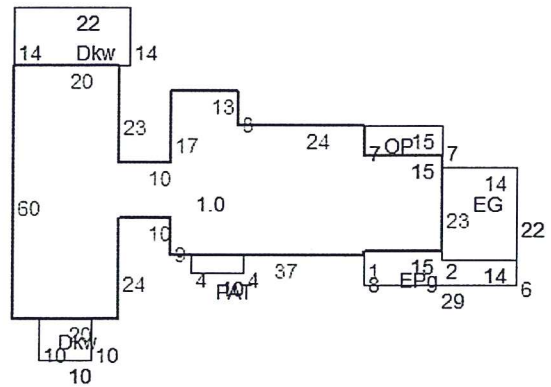


A5	CUVA Res	5	2.00	4,548	9,096
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ACCESSORY IMPROVEMENTS - 245 01014A													
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits
A6	Carport - Constructed	20	20	400	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00
A6	Farm Utility 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	24	42	1008	1900	1.00	0.80	0.80	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	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	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	6	6	36	1900			0.00	1.00	1.00	1.00	1.00	0.00

RESIDENTIAL IMPROVEMENT - 245 01014A				
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	

Sketch Legend			Other Features	
Code	Type	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		
EPg	Porch - End w/Glass	204		







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

---

**Requesting Agency**

Betty Browning

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**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

## 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.

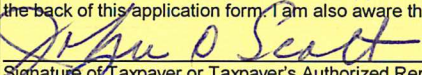
Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount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

SCOTT SR JOHN O & JOSEPHINE S &

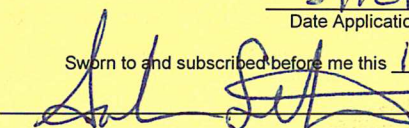
Owner's mailing address  SCOTT JR JOHN O 1906 N 2ND ST EXT N		City, State, Zip  GRIFFIN, GA 30223	Number of acres included in this application.  Agricultural Land: _____  Timber Land: <u>6.18</u>
Property location (Street, Route, Hwy, etc.)  0N 2ND ST EXT		City, State, Zip of Property:  GRIFFIN, GA 30223	Covenant Acres <u>6.18</u>  Total Acres <u>6.18</u>
District  03	Land Lot  197	Sublot & Block  	Recorded Deed Book/Page  4032 32
List types of storage and processing buildings:			

### AUTHORIZED SIGNATURE

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

  
Signature of Taxpayer or Taxpayer's Authorized Representative

5/12/2017  
Date Application Filed

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

Sworn to and subscribed before me this 12 day of May, 2017

Notary Public

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

### FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER  245 01014B	TAX DISTRICT  03	TAXPAYER ACCOUNT NUMBER  33341	YEAR COVENANT:  Begin: Jan 1, 2016 Ends: Dec 31, 2025
If transferred from Preferential Agricultural Assessment, provide date of transfer:  _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2016 Ends: Dec 31, 2025  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

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

Board of Tax Assessors

Date \_\_\_\_\_

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

245 01014B

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

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application</u> only	Counties where you own interest in property under other covenants and total acres in other conservation use covenants		Each owner's percent interest owned and number of acres owned by each under other covenants
Name / Relationship			County	Total Acres	% Interest / No of Acres
JOSEPHINE S SCOTT - WIFE		1/3	0	20	1/3

## Check Appropriate Ownership Type:

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

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

- ☐ Raising, harvesting, or storing crops % \_\_\_\_\_
- ☐ Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- ☒ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % 100
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.

• Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:

(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber, (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)

• The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

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

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

Sworn to and subscribed before me  
This \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



245 01014B			2017 Spalding County Board of Assessors						6/6/2017 11:12:29 AM Acct # 33341 SCG\bbrowning					
Owner Information			General Property Information						Values					
SCOTT SR JOHN O & JOSEPHINE S & SCOTT JR JOHN O 1906 N 2ND ST EXTN  GRIFFIN, GA 30223			SITUS		0 EXT N 2ND ST				Imp Val		0			
			LEGAL		6.18 AC NORTH 2ND ST EXTN				Acc Val					
			Tax District		SPALDING COUNTY		GMD 1069		Homestead S0		Land Val		53,540	
											Total Value		53,540	
			Total Acres		6.18		LL		197		No Covenant		2016 : 53,540 2015 : 0	
			Zoning		AR1		LD		03		Acc/Des 0 - .000000		2014 : 0 2013 : 0	
			Unit				Return Value		0					
Topography - 1.00    Wetlands - 1.00    Shape - 1.00    Easements - 1.00    External - 1.00    Assemblage - 1.00    Other - 1.00    10001 - 1.00														
4/25/2017: INTENT TO BREACH LETTER MAILED. BB ; PROPERTY SUBDIVIDED ACCORDING TO DEED FOR 2016 ; 2015: 245-1-14A														
SALES INFORMATION														
Grantee		Grantor		Date		Deed Book		Plat Book		Saleprice		CS	Mkt Value	Reason
SCOTT SR JOHN O & JOSEPHINE S		SCOTT JOHN O & JOSEPHINE S		2016-02-12		4032 32				0 V4			0 QC	
SCOTT JOHN O & JOSEPHINE S		INLAND EMPIRE INC		2004-11-08		2585 313				36,500 R4			0 LM	
LAND INFORMATION														
CS	Code / Description		Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value		
A3	1244 M244-245 - C		Acre	6.18	0	0			10,000.00	10,000.00	1.00	53,540		





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

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**Requesting Agency**

Betty Browning

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**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*

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**Requirement for Board Action**

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure Manual

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**Is this Item Goal Related?**

No

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**Summary and Background**

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


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**Fiscal Impact / Funding Source**

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**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.

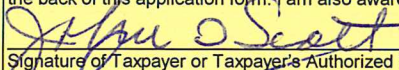
Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount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

SCOTT SR JOHN O & JOSEPHINE S &

Owner's mailing address  SCOTT JR JOHN O 1906 N 2ND ST EXTN		City, State, Zip  GRIFFIN, GA 30223	Number of acres included in this application.  Agricultural Land: _____  Timber Land: <u>90.28</u>
Property location (Street, Route, Hwy, etc.)  0E MCINTOSH RD		City, State, Zip of Property:  GRIFFIN, GA 30223	Covenant Acres <u>90.28</u>  Total Acres <u>90.28</u>
District  03	Land Lot  189	Sublot & Block  	Recorded Deed Book/Page  4032 32
List types of storage and processing buildings:			

#### AUTHORIZED SIGNATURE

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

  
Signature of Taxpayer or Taxpayer's Authorized Representative

5/12/2017  
Date Application Filed

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

Sworn to and subscribed before me this 12 day of May, 2017

Notary Public  
272019

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  245 01014C	TAX DISTRICT  03	TAXPAYER ACCOUNT NUMBER  33342	YEAR COVENANT:  Begin: Jan 1, 2016 Ends: Dec 31, 2025
If transferred from Preferential Agricultural Assessment, provide date of transfer:  _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, ____ Ends: Dec 31, ____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2016 Ends: Dec 31, 2025  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

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

Board of Tax Assessors

Date \_\_\_\_\_

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

245 01014C

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

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application</u> <u>only</u>	Counties where you own interest in property under other covenants and total acres in other conservation use covenants		Each owner's percent interest owned and number of acres owned by each under other covenants
Name / Relationship			County	Total Acres	% Interest / No of Acres
JOSEPHINE S SCOTT - WIFE		1/3	O	O	1/3

## Check Appropriate Ownership Type:

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

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

- ☐ Raising, harvesting, or storing crops % \_\_\_\_\_
- ☐ Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- ☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % 100
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.

• Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:

(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)

• The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

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

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

Sworn to and subscribed before me  
This \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



245 01014C

2017 Spalding County Board of Assessors

6/6/2017 11:12:09 AM  
Acct # 33342  
SCG\browning

Owner Information		General Property Information						Values	
SCOTT SR JOHN O & JOSEPHINE S & SCOTT JR JOHN O 1906 N 2ND ST EXTN  GRIFFIN, GA 30223		SITUS	0 E MCINTOSH RD					Imp Val	0
		LEGAL	90.28 AC E MCINTOSH RD PB 13/38					Acc Val	
		Tax District	SPALDING COUNTY	GMD	1825	Homestead	S0	Land Val	344,241
								Total Value	344,241
		Total Acres	90.28	LL	189	No Covenant	0	2016 : 344,241	2015 : 0
		Zoning	RQ	LD	03	Acc/Des	0A - 1.000000	2014 : 0	2013 : 0
		Unit	Return Value					0	
Topography - 1.00    Wetlands - 1.00    Shape - 1.00    Easements - 1.00    External - 1.00    Assemblage - 1.00    Other - 1.00    10001 - 1.00									
4/25/2017: INTENT TO BREACH LETTER MAILED. BB ; PROPERTY SUBDIVIDED ACCORDING TO DEED FOR 2016 ; 2015: 245-1-14A									
SALES INFORMATION									
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason	
SCOTT SR JOHN O & JOSEPHINE S	SCOTT SR JOHN O & JOSEPHINE S	2016-02-12	4032 32			0 V5		0 QC	
SCOTT JOHN O	PLUM CREEK TIMBERLANDS LP	2008-04-16	3242 10		540,000	A5		0 LM	
LAND INFORMATION									
CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value				
A5	Open Land	4	4.09	4,548	18,601				
A5	Open Land	5	2.46	4,548	11,188				
A5	Open Land	8	5.67	4,548	25,787				
A5	Woodland	2	5.97	3,698	22,077				
A5	Woodland	3	23.83	3,698	88,123				
A5	Woodland	4	2.27	3,698	8,394				
A5	Woodland	5	19.31	3,698	71,408				
A5	Woodland	7	26.68	3,698	98,663				





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

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### Requesting Agency

Betty Browning

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### 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*

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### Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure

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### Is this Item Goal Related?

No

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### 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


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### 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.

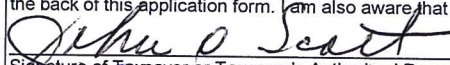
Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount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

SCOTT SR JOHN O &

Owner's mailing address JOHN SCOTT JR 1906 SECOND STREET EXT		City, State, Zip GRIFFIN, GA 30223	Number of acres included in this application. Agricultural Land: _____ Timber Land: <u>22.50</u>
Property location (Street, Route, Hwy, etc.) 1714N 2ND ST EXT		City, State, Zip of Property: GRIFFIN, GA 30223	Covenant Acres 22.50 Total Acres 22.50
District 03	Land Lot 196	Sublot & Block	Recorded Deed Book/Page 3766 149
List types of storage and processing buildings:			

#### AUTHORIZED SIGNATURE

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

  
Signature of Taxpayer or Taxpayer's Authorized Representative

5/12/2017  
Date Application Filed

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

Sworn to and subscribed before me this 12 day of May, 2017

Notary Public

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

#### FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER 251 02001A	TAX DISTRICT 03	TAXPAYER ACCOUNT NUMBER 22317	YEAR COVENANT: Begin: Jan 1, 2016 Ends: Dec 31, 2025
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____		If applicable, covenant is a continuation for tax year: 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 the 9th year of a covenant period so that the contract is continued without a lapse 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: \_\_\_\_\_

Board of Tax Assessors

Date

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

251 02001A

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

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

## Check Appropriate Ownership Type:

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

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

- ☐ Raising, harvesting, or storing crops % \_\_\_\_\_
- ☐ Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- ☒ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % 100
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.

• Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:

(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)

• The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

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

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

Sworn to and subscribed before me  
This \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



251 02001A			2017 Spalding County Board of Assessors						6/6/2017 11:10:08 AM Acct # 22317 SCG\bbrowning							
Owner Information			General Property Information						Values							
SCOTT SR JOHN O & JOHN SCOTT JR 1906 SECOND STREET EXT  GRIFFIN, GA 30223			SITUS	1714 EXT N 2ND ST					Imp Val	0						
			LEGAL	N 2ND ST EXT 22.50 AC					Acc Val							
			Tax District	SPALDING COUNTY	GMD	1825	Homestead	S0	Land Val	65,835						
									Total Value	65,835						
			Total Acres	22.50	LL	196	CUV 2016	15045	2016 : 65,835	2015 : 65,835						
			Zoning		LD	03	Acc/Des	5C - .000000	2014 : 65,835	2013 : 65,835						
			Unit				Return Value		0							
Topography - 1.00			Wetlands - 1.00		Shape - .90		Easements - 1.00		External - 1.00		Assemblage - 1.00		Other - .95		12413 - 1.00	
2/16/16: BOA APPROVED 2016 CUVA. BB; 12/31/15: CUVA EXPIRED; 10/12/15 ADDRESS CHANGE PER TCO KH; 1992: 251-2-1; 1996: CUV RENEWAL																

SALES INFORMATION								
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
SCOTT SR JOHN O	SCOTT RALPH CLIFTON ESTATE	2013-05-31	3766 149			0 V4		0 EA
SCOTT RALPH & JOHN JR	FUTRAL THOMAS WALTER III	1992-09-01	1120 149		34,000	V4		0 LM
SCOTT RALPH & JOHN JR	FUTRAL ALYCE P ESTATE & DORA	1992-09-01	1120 149			0 A4		0 ES

LAND INFORMATION											
CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
V4	1251 Map251 -	Acre	22.50	0	0			10,000.00	10,000.00	1.00	77,000

CONSERVATION USE LAND INFORMATION						
	Land Use	Productivity	ACRES	Unit Value	Adjustment	Value
	Agland 93	4	1.05	754	1.00	792
	Timberland 93	1	1.68	809	1.00	1,359
	Timberland 93	2	2.19	724	1.00	1,586
	Timberland 93	3	15.76	657	1.00	10,354
	Timberland 93	5	1.82	524	1.00	954





**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

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**Is this Item Goal Related?**

No

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**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

RECEIVED

MAY 10 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

MURPHY KATHRYN GWENDOLYN T &amp;

Owner's mailing address HEATHER PAIGE HARDY TRUSTEES 1888 VAUGHN ROAD		City, State, Zip GRIFFIN, GA 30223	Number of acres included in this application. Agricultural Land: _____ Timber Land: _____
Property location (Street, Route, Hwy, etc.) 640 NEW SALEM RD		City, State, Zip of Property: GRIFFIN, GA 30223	Covenant Acres 40.00 Total Acres 40.00
District 04	Land Lot 077	Sublot & Block	Recorded Deed Book/Page 4028 123
List types of storage and processing buildings:			

## AUTHORIZED SIGNATURE

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

*Gwendolyn S. Murphy*  
Signature of Taxpayer or Taxpayer's Authorized Representative

Date Application Filed

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

Sworn to and subscribed before me this 5/9/17 day of May, 2017

Notary Public

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

## FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER 262 02004	TAX DISTRICT 03	TAXPAYER ACCOUNT NUMBER 24507	YEAR COVENANT: <i>Continuation</i> Begin: Jan 1, 2017 Ends: Dec 31, 2026
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.	If applicable, covenant is a continuation for tax year: Begin: Jan 1, <u>2017</u> Ends: Dec 31, <u>2018</u>  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____	

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

Board of Tax Assessors

Date

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

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 all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application only</u>	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants	
<u>Gwendolyn</u>	Name / Relationship		County	Total Acres	% Interest / No of Acres
<u>Gwendolyn Murphy</u>		<u>50</u>			
<u>Heather Hardy</u>	<u>Cousin + caretaker</u>	<u>50</u>			

## Check Appropriate Ownership Type:

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

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

- ☐ Raising, harvesting, or storing crops % \_\_\_\_\_
- ☒ Feeding, breeding, or managing livestock or poultry % 100
- ☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2))
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

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

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

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

Sworn to and subscribed before me

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

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



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

FILED & RECORDED  
 2009 JAN 26 PM 1:03  
 MARGALIT J. CLERK

PT-283A REV 8/07

## 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 or 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.**

MURPHY GWENDOLYN

Owner's Mailing Address  1888 VAUGHN RD	City, State and Zip: GRIFFIN GA 30223	Number of acres included in this application.  Agricultural Land: _____ Timber Land : _____
Property location (Street, Route, HWY, etc.) 640 NEW SALEM RD	City, State and Zip of Property: GRIFFIN GA 30223	Total Acres : 40.00

District 04	Land Lot 077	Sublot and Block	Recorded Deed 728 - 45	List types of storage and processing buildings:
----------------	-----------------	------------------	---------------------------	---

## AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. 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 Taxpayer or Taxpayer's Authorized Representative: Gwendolyn J. Murphy Date Filed: 12.30.08 Sworn to and subscribed before me this 30 day of Dec 2008

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 appeals are made pursuant to O.C.G.A. Section 48-5-311.

Notary Public, Spalding County, Georgia  
 My Commission Expires Dec. 26, 2009

## FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER: 262 02004	TAX DISTRICT: 03	TAXPAYER ACCOUNT NUMBER: 24507	YR. COVENANT: Begins: Jan 1, 2009 Ends: Dec 31, 2018
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is renewal for tax year <b>RENEWAL</b>		If applicable, covenant is a continuation for tax year
	Pursuant to O.C.G.A. Sec 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		Beginning Jan 1, 1999 Ending Dec 31, 2008
			If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:

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:

Approved: ✓ Date: \_\_\_\_\_

Board of Tax Assessors

Date 1/26/09

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

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

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

Sworn to and subscribed before me  
 this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Authorized Signature

Approved By: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



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 described in this application	Relationship (complete only if application is for a family farm entity	Percent interest owned in property in this application	County where you own interest in property under other covenants	Percent interest owned and number of acres under other covenants	
				Percent Interest	No. of Acres

#### Check Appropriate Ownership Type:

- ☒ One or more natural or naturalized citizens.
- ☐ An estate of which the devisees or heirs are one or more natural or naturalized citizens.
- ☐ A trust of which the beneficiaries are one or more natural or naturalized citizens.
- ☐ A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records)
- ☐ Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- ☐ Bona fide club organized for pleasure, recreation, and other nonproftable 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 % 60
- ☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture; % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2)
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

■ If this application is for property that is less than 10 acres in size, a taxpayer MUST submit additional relevant records providing proof of bona fide agricultural use.

■ Although not required, the applicant(s) for a property having more than 10 acres MAY wish to provide additional information to assist the board of assessors in making their determination. This information may include.

- ☐ 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, such 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 02004	2017 Spalding County Board of Assessors						6/6/2017 Acct # SCGlb
Owner Information	General Property Information						Values
MURPHY KATHRYN GWENDOLYN T & HEATHER PAIGE HARDY TRUSTEES 1888 VAUGHN ROAD  GRIFFIN, GA 30223	SITUS	640 NEW SALEM RD					Imp Val
	LEGAL	40 ACS VAUGHN RD					Acc Val
	Tax District	SPALDING COUNTY	GMD	1068	Homestead	S0	Land Val
	Total Acres	40.00	LL	077	No Covenant	0	Total Val
	Zoning		LD	04	Acc/Des	4C - 1.047000	2016 : 16
	Unit		Return Value		0		2014 : 16

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

4/25/2017: INTENT TO BREACH LETTER MAILED. BB ; 1983: 262-2-4 & 5; CONSERVATION RENEWED 1/21/2009.

#### SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	
MURPHY KATHRYN GWENDOLYN T	MURPHY GWENDOLYN	2016-01-27	4028 123			0	V5
MURPHY GWENDOLYN	THOMPSON H H	1984-08-02	728 45			0	V5

#### LAND INFORMATION

CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
A5	Open Land	4	0.01	4,548	45
A5	Open Land	5	5.81	4,548	26,424
A5	Open Land	8	1.43	4,548	6,504
A5	Woodland	2	2.49	3,698	9,208
A5	Woodland	3	17.76	3,698	65,676
A5	Woodland	5	12.50	3,698	46,225





**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

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**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 10 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

MURPHY KATHRYN GWENDOLYN T &amp;

Owner's mailing address HEATHER PAIGE HARDY TRUSTEES 1888 VAUGHN ROAD		City, State, Zip GRIFFIN, GA 30223	Number of acres included in this application. Agricultural Land: _____ Timber Land: _____	
Property location (Street, Route, Hwy, etc.) 1888 VAUGHN RD		City, State, Zip of Property: GRIFFIN, GA 30223	Covenant Acres 98.60 Total Acres 98.60	
District 04	Land Lot 078	Sublot & Block	Recorded Deed Book/Page 4028 121	List types of storage and processing buildings:

## AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I have signed 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.

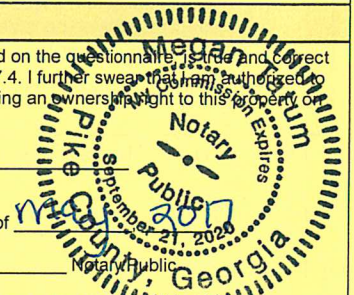
*Gwendolyn T. Murphy*  
Signature of Taxpayer or Taxpayer's Authorized Representative

5/9/17  
Date Application Filed

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

Sworn to and subscribed before me this 9th day of May, 2017

*Megan Tatum*  
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. § 48-5-301.

## FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER 262 02003A	TAX DISTRICT 03	TAXPAYER ACCOUNT NUMBER 24505	YEAR COVENANT: <i>Continuation</i> Begin: Jan 1, 2017 Ends: Dec 31, 2026
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2017 Ends: Dec 31, 2018  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

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

Board of Tax Assessors

Date \_\_\_\_\_

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

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 all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants
Name / Relationship			County	Total Acres
Gwendolyn Murphy		50		
Heather Hardy / cousin & caretaker		50		

## Check Appropriate Ownership Type:

- ☒ One or more natural or naturalized citizens.
- ☐ An estate of which the devisees or heirs are one or more natural or naturalized citizens.
- ☐ A trust of which the beneficiaries are one or more natural or naturalized citizens.
- ☐ A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.)
- ☐ Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- ☐ Bona fide club organized for pleasure, recreation, and other 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 % 100
- ☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.

• Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:

(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)

• The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

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

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

Sworn to and subscribed before me

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

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



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

FILED & RECORDED  
 2009 JAN 26 PM 1:03  
 W. E. Evans

PT-283A REV 8/07

## 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 or 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.**

MURPHY GWENDOLYN T

Owner's Mailing Address  1888 VAUGHN RD	City, State and Zip: GRIFFIN GA 30223	Number of acres included in this application.  Agricultural Land: _____ Timber Land : _____
Property location (Street, Route, HWY, etc.) 1888 VAUGHN RD	City, State and Zip of Property: GRIFFIN GA 30223	Total Acres : 98.60

District 04	Land Lot 078	Sublot and Block	Recorded Deed 649 - 216	List types of storage and processing buildings:
----------------	-----------------	------------------	----------------------------	---

## AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. 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.

Gwendolyn T. Murphy  
 Signature of Taxpayer or Taxpayer's Authorized Representative

12-30-08  
 Date Filed

Sworn to and subscribed before me this 30 day of Dec. 2008

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 appeals are made pursuant to O.C.G.A. Section 48-5-311.

Kathy Harris  
 Notary Public, Spalding County, Georgia  
 My Commission Expires Dec. 26, 2009

## FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER: 262 02003A	TAX DISTRICT: 03	TAXPAYER ACCOUNT NUMBER: 24505	YR. COVENANT: Begins: Jan 1, 2009 Ends: Dec 31, 2018
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is renewal for tax year:		If applicable, covenant is a continuation for tax year
	Pursuant to O.C.G.A. Sec 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		Beginning Jan 1, 1999 Ending Dec 31, 2008
			If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:

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:

Approved: ☒ Date: \_\_\_\_\_

Jim Whalen  
 Board of Tax Assessors

1/26/09  
 Date

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

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

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

Sworn to and subscribed before me  
 this \_\_\_\_\_ day of \_\_\_\_\_.

Authorized Signature

Approved By: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



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 described in this application	Relationship (complete only if application is for a family farm entity	Percent interest owned in property in this application	County where you own interest in property under other covenants	Percent interest owned and number of acres under other covenants	
				Percent Interest	No. of Acres

#### Check Appropriate Ownership Type:

- ☒ One or more natural or naturalized citizens.
- ☐ An estate of which the devisees or heirs are one or more natural or naturalized citizens.
- ☐ A trust of which the beneficiaries are one or more natural or naturalized citizens.
- ☐ A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records)
- ☐ Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- ☐ Bona fide club organized for pleasure, recreation, and other 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 % 100
- ☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture; % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2)
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

- ( ) Yes ( ☒ ) No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)
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- ( ☒ ) Yes ( ) No Does the current zoning on this property allow agricultural use? If no, please explain.
- ( ) Yes ( ☒ ) No Is there any type of business operated on this property? If yes, please indicate business name and type of business.

■ If this application is for property that is less than 10 acres in size, a taxpayer MUST submit additional relevant records providing proof of bona fide agricultural use.

■ Although not required, the applicant(s) for a property having more than 10 acres MAY wish to provide additional information to assist the board of assessors in making their determination. This information may include.

- ☐ 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, such 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 02003A			2017 Spalding County Board of Assessors					6/6/2017 11:15:51 AM Acct # 24505 SCG\bbrowning			
Owner Information			General Property Information					Values			
MURPHY KATHRYN GWENDOLYN T & HEATHER PAIGE HARDY TRUSTEES 1888 VAUGHN ROAD  GRIFFIN, GA 30223			SITUS	1888 VAUGHN RD					Imp Val	65,923	
			LEGAL	VAUGHN RD 98.60 AC					Acc Val	8,173	
			Tax District	SPALDING COUNTY	GMD	1068	Homestead	LM8	Land Val	336,418	
			Total Acres	98.60	LL	078	No Covenant	0	Total Value	410,514	
			Zoning	AR1	LD	04	Acc/Des	4C - .813182	2016 : 410,514	2015 : 410,514	
			Unit		Return Value	0			2014 : 410,514	2013 : 416,578	
Topography - 1.00			Wetlands - 1.00	Shape - 1.00	Easements - 1.00	External - 1.00	Assemblage - 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 INFORMATION								
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

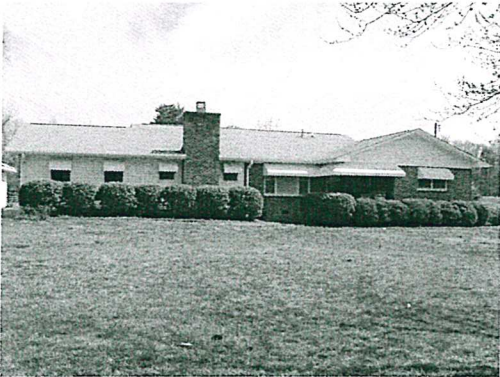
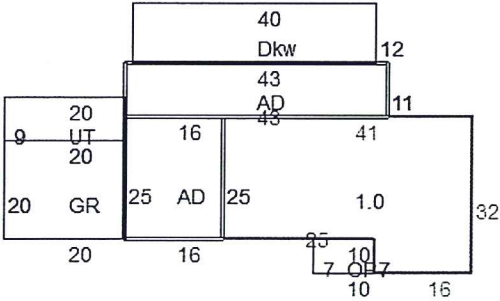
LAND INFORMATION					
CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
A5	Open Land	3	1.57	4,548	7,140
A5	Open Land	5	42.67	4,548	194,063
A5	Open Land	6	0.20	4,548	910
A5	Open Land	7	0.55	4,548	2,501
A5	Open Land	8	11.20	4,548	50,938
A5	Woodland	1	2.27	3,698	8,394
A5	Woodland	2	0.01	3,698	37
A5	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	4,947											
ACCESSORY IMPROVEMENTS - 262 02003A																
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?	
A1	Garage - Detached	24	24	576	2002	0.90	0.64	0.00	1.00	1.00	1.00	1.00	0.00	8,173	True	

RESIDENTIAL IMPROVEMENT - 262 02003A				
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	Type	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

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### 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

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### Is this Item Goal Related?

No

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### 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:

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 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 WILMER JANSON CARTER P O BOX 129		City, State, Zip BROOKS, GA 30205	Number of acres included in this application. Agricultural Land: _____ Timber Land: _____
Property location (Street, Route, Hwy, etc.) 0 BLANTON MILL RD		City, State, Zip of Property: GRIFFIN, GA 30224	Covenant Acres 15.25 Total Acres 15.25
District 01	Land Lot 061	Sublot & Block	Recorded Deed Book/Page 4099 72
List types of storage and processing buildings:			

## AUTHORIZED SIGNATURE

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

*Rebecca McCollum*  
Signature of Taxpayer or Taxpayer's Authorized Representative

5/15/17  
Date Application Filed

*Wilmer J. Carter*  
Signature of Taxpayer or Taxpayer's Authorized Representative  
(Please have additional taxpayers sign on reverse side of application)

Sworn to and subscribed before me this 15 day of May, 2017  
*Rebecca McCollum*  
Notary Public  
Notary Public, Lamar County, Georgia  
My Commission Expires July 10, 2017

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. § 48-5-191

## FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER 274 01090	TAX DISTRICT 03	TAXPAYER ACCOUNT NUMBER 26023	YEAR COVENANT: Begin: Jan 1, 2009 Ends: Dec 31, 2018
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
Board of Tax Assessors Date

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

274 01090

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

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application</u> only	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants
Name / Relationship		County	Total Acres	% Interest / No of Acres
Rebecca Carter		509b		
Wilma Carter		509a		

## Check Appropriate Ownership Type:

- ☒ One or more natural or naturalized citizens.
- ☐ An estate of which the devisees or heirs are one or more natural or naturalized citizens.
- ☐ A trust of which the beneficiaries are one or more natural or naturalized citizens.
- ☐ A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.)
- ☐ Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- ☐ Bona fide club organized for pleasure, recreation, and other 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 % 20
- ☒ Feeding, breeding, or managing livestock or poultry % 80
- ☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☐ Other \_\_\_\_\_

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

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

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



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

FILED & RECORDED  
CLERK, 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 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.

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CARTER REBECCA MCCOLLUM

Owner's Mailing Address P O BOX 129		City, State and Zip: BROOKS GA 30205	Number of acres included in this application. Agricultural Land: _____ Timber Land : _____ Total Acres : 17.33
Property location (Street, Route, HWY, etc.) 200 BLANTON MILL RD		City, State and Zip of Property: GRIFFIN GA 30224	
District 01	Land Lot 061	Sublot and Block	Recorded Deed -
List types of storage and processing buildings:			

**AUTHORIZED SIGNATURE**

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. 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.

Rebecca M. McCollum  
Signature of Taxpayer or Taxpayer's Authorized Representative

6/6/08  
Date Filed

Sworn to and subscribed before me this 6 day of June, 2008

Alex A. Sylvestre  
Notary Public

Notary Public, Spalding County, Georgia  
My Commission Expires Dec 29, 2009

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 owners are made pursuant to O.C.G.A. Section 48-5-311.

**FOR TAX ASSESSORS USE ONLY**

MAP & PARCEL NUMBER: 274 01090	TAX DISTRICT: 03	TAXPAYER ACCOUNT NUMBER: 26023	YR. COVENANT: Begins: Jan 1, 2009 Ends: Dec 31, 2018 If applicable, covenant is a continuation for tax year Beginning Jan 1, 1999 Ending Dec 31, 2008 If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____			
If applicable, covenant is renewal for tax year Pursuant to O.C.G.A. Sec 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.			

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:

Approved: ☒ Date: \_\_\_\_\_

James Chaen  
Board of Tax Assessors

2/18/09  
Date

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

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

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

Sworn to and subscribed before me  
this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Approved By: Board of Tax Assessors

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Date Filed

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE - PT283A

PIN: 274 01090

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 described in this application	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application	County where you own interest in property under other covenants	Percent interest owned and number of acres under other covenants	
				Percent Interest	No. of Acres

## Check Appropriate Ownership Type:

- ☒ One or more natural or naturalized citizens.  
☒ An estate of which the devisees or heirs are one or more natural or naturalized citizens.  
☐ A trust of which the beneficiaries are one or more natural or naturalized citizens.  
☐ A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records)  
☐ Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)  
☐ Bona fide club organized for pleasure, recreation, and other nonproftable 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 % 20% Hay  
☒ Feeding, breeding, or managing livestock or poultry % 80%  
☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_  
☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture; % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2)  
☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_  
☐ Other \_\_\_\_\_

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

■ If this application is for property that is less than 10 acres in size, a taxpayer MUST submit additional relevant records providing proof of bona fide agricultural use.

■ Although not required, the applicant(s) for a property having more than 10 acres MAY wish to provide additional information to assist the board of assessors in making their determination. This information may include.

- ☐ 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, such 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



274 01090				2017 Spalding County Board of Assessors										6/6/2017 Acct # SCG\bl				
Owner Information				General Property Information										Values				
CARTER REBECCA MCCOLLUM & WILMER JANSON CARTER P O BOX 129  BROOKS, GA 30205				SITUS		0 BLANTON MILL RD						Imp Val						
				LEGAL		15.25 AC						Acc Val						
				Tax District		SPALDING COUNTY		GMD 1067		Homestead S0		Land Val						
												Total Val						
				Total Acres		15.25		LL 061		No Covenant 0		2016 : 16						
				Zoning				LD 01		Acc/Des 6C - .000000		2014 : 16						
				Unit				Return Value		0								
Topography - 1.00		Wetlands - 1.00		Shape - 1.00		Easements - 1.00		External - 1.00		Assemblage - 1.00		Other						
4/25/2017: INTENT TO BREACH LETTER MAILED. BB ; 2012: Locked gate; owner allowed access - JM; 2011: 2.08 AC & DWELLING ON 274-1-90B FOR 2011 to L Gate - 9/11/08 mm; 2008: OWNER CHANGED FROM PREFRENTIAL TO CONSERVATION COVENANT FOR REMAINING ONE YEAR. COMBINED 274-1 (NOW 269-2-37);																		
SALES INFORMATION																		
Grantee			Grantor			Date		Deed Book		Plat Book		Saleprice		CS	M			
CARTER REBECCA MCCOLLUM &			CARTER REBECCA MCCOLLUM			2016-10-04		4099 72				0 V4						
CARTER REBECCA MCCOLLUM			BOLTON JOHN T			1998-07-16		1567 334		16 373		52,000 A4						
BOLTON JOHN T			VENZIANO DARLINE G			1995-11-14		1331 30		16 373		72,000 A5						
LAND INFORMATION																		
CS	Code / Description			Method		Units		Depth	From Front	Depth Table	Depth Factor	Unit Value		Adj Unit		Adj		
A4	691 Blanton Mill Rd			Acre		15.25		0	0			16,000.00		16,000.00				
ACCESSORY IMPROVEMENTS - 274 01090																		
CS	DESCRIP				DIM1	DIM2	Units		Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	V
A6	Carport - Prefab				18	20	360		1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	
A6	Lean-To				14	40	560		1999	0.75	0.52	0.00	1.00	1.00	1.00	1.00	0.00	
A1	Office Bldg - Farm/Home				19	40	760		2000	0.65	0.45	0.45	1.00	1.00	1.00	1.00	0.00	
A6	Pole Shelter				10	16	160		2000	0.00	0.56	0.00	1.00	1.00	1.00	1.00	4.00	
A6	Pole Shelter				50	41	2050		2000	0.90	0.56	0.00	1.00	1.00	1.00	1.00	0.00	
A1	Stable - Average				58	72	4176		1998	0.75	0.48	0.00	1.00	1.00	1.00	1.00	0.00	
A6	Storage/Utility Bldg				15	28	420		1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00	





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

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**Requesting Agency**

Betty Browning

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**Requested Action**

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

*Bowlin, William Larry*

*Rover Zetella Road*

*Parcel: 275-01-065*

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**Requirement for Board Action**

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure Manual

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**Is this Item Goal Related?**

No

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**Summary and Background**

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.


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**Fiscal Impact / Funding Source**

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**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

BOWLIN WILLIAM LARRY

Owner's mailing address  1271 ROVER ZETELLA RD		City, State, Zip  WILLIAMSON, GA 30292	Number of acres included in this application.  Agricultural Land: <u>100</u> Timber Land: <u>7.43</u>
Property location (Street, Route, Hwy, etc.)  0 ROVER ZETELLA RD		City, State, Zip of Property:  GRIFFIN, GA 30224	Covenant Acres <u>107.43</u> Total Acres <u>107.43</u>
District 02	Land Lot 065	Sublot & Block	Recorded Deed Book/Page 4064 253
List types of storage and processing buildings:			

## AUTHORIZED SIGNATURE

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

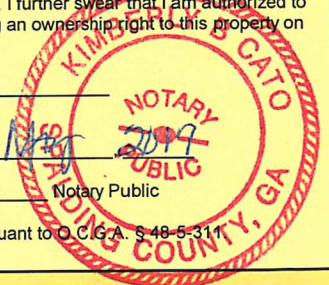
[Signature]  
Signature of Taxpayer or Taxpayer's Authorized Representative

5-16-17  
Date Application Filed

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

Sworn to and subscribed before me this 16th day of May, 2017

[Signature]  
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  275 01065	TAX DISTRICT  03	TAXPAYER ACCOUNT NUMBER  26184	YEAR COVENANT:  Begin: Jan 1, 2017 Ends: Dec 31, 2026
If transferred from Preferential Agricultural Assessment, provide date of transfer:  _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

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

Board of Tax Assessors

Date \_\_\_\_\_

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

275 01065

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

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application only</u>	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants
William Larry Bowlin		100%	Smolding Pike	32.24 102.84
				50% 16.12 100% 102.84

## Check Appropriate Ownership Type:

- ☒ One or more natural or naturalized citizens.
- ☐ An estate of which the devisees or heirs are one or more natural or naturalized citizens.
- ☐ A trust of which the beneficiaries are one or more natural or naturalized citizens.
- ☐ A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.)
- ☐ Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- ☐ Bona fide club organized for pleasure, recreation, and other 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 % 50
- ☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- ☒ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and aparian products % 50
- ☐ Other \_\_\_\_\_

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

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

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

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

Sworn to and subscribed before me  
This \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved

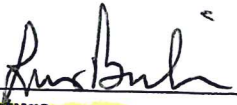


Parcel # 275-01-065

## 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.

- |  | Yes | No                                  |
|--|-----|-------------------------------------|
| 1. Has a formal timber management plan been implemented on this parcel?                              | —   | <input checked="" type="checkbox"/> |
| 2. Has any timber been planted since 2006?   | —   | <input checked="" type="checkbox"/> |
| If yes, how many acres? _____  | —   | —                                   |
| 3. Has any timber been harvested on this parcel since 2006?  | —   | <input checked="" type="checkbox"/> |
| If yes, how many acres? _____  | —   | —                                   |
| 4. Did you lease out the hunting rights on this property last year?                                  | —   | <input checked="" type="checkbox"/> |
| Are these daily or annual leases? _____  | —   | —                                   |
| 5. Do you conduct hunts for hire on this property? (Provide guides, dogs, equip Etc.)                | —   | <input checked="" type="checkbox"/> |
| 6. Does this property produce any income that is not agriculturally related?                         | —   | <input checked="" type="checkbox"/> |
| (Income that is not directly related to the raising, production or storage of agricultural products) | —   | —                                   |
| (a) Are there any rental homes on this parcel?   | —   | <input checked="" type="checkbox"/> |
| (b) Are there any telecommunications towers on this property?  | —   | <input checked="" type="checkbox"/> |
| (c) Are there any billboards on this property?   | —   | <input checked="" type="checkbox"/> |
| (d) Other _____  | —   | <input checked="" type="checkbox"/> |
| 7. How many of the following are currently in place on this parcel?                                  | —   | <input checked="" type="checkbox"/> |
| Barns _____  |     |                                     |
| Storehouses _____  |     |                                     |
| Dryer Sheds _____  |     |                                     |
| Feed Tanks _____   |     |                                     |
| Farm Shops _____   |     |                                     |
| Scale Houses _____   |     |                                     |
| Irrigation Wells _____   |     |                                     |
| Other (specify) _____  |     |                                     |
| Grain Bins _____   |     |                                     |
| Hog Slabs _____  |     |                                     |
| Equip. Bldgs. _____  |     |                                     |
| Fert. Warehouses _____   |     |                                     |
| Farm Office _____  |     |                                     |
| Farms Sheds _____  |     |                                     |
| Pivots _____   |     |                                     |
| Farrowing Pens _____   |     |                                     |
| Canopies _____   |     |                                     |
| Feed Houses _____  |     |                                     |
| Milk Houses _____  |     |                                     |
| Poultry Houses _____   |     |                                     |
| Silos _____  |     |                                     |
| Tobacco Barns _____  |     |                                     |

  
Signature

5-5-17  
Date

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.

  
Signature

5-5-17  
Date

Larry Bowlin  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

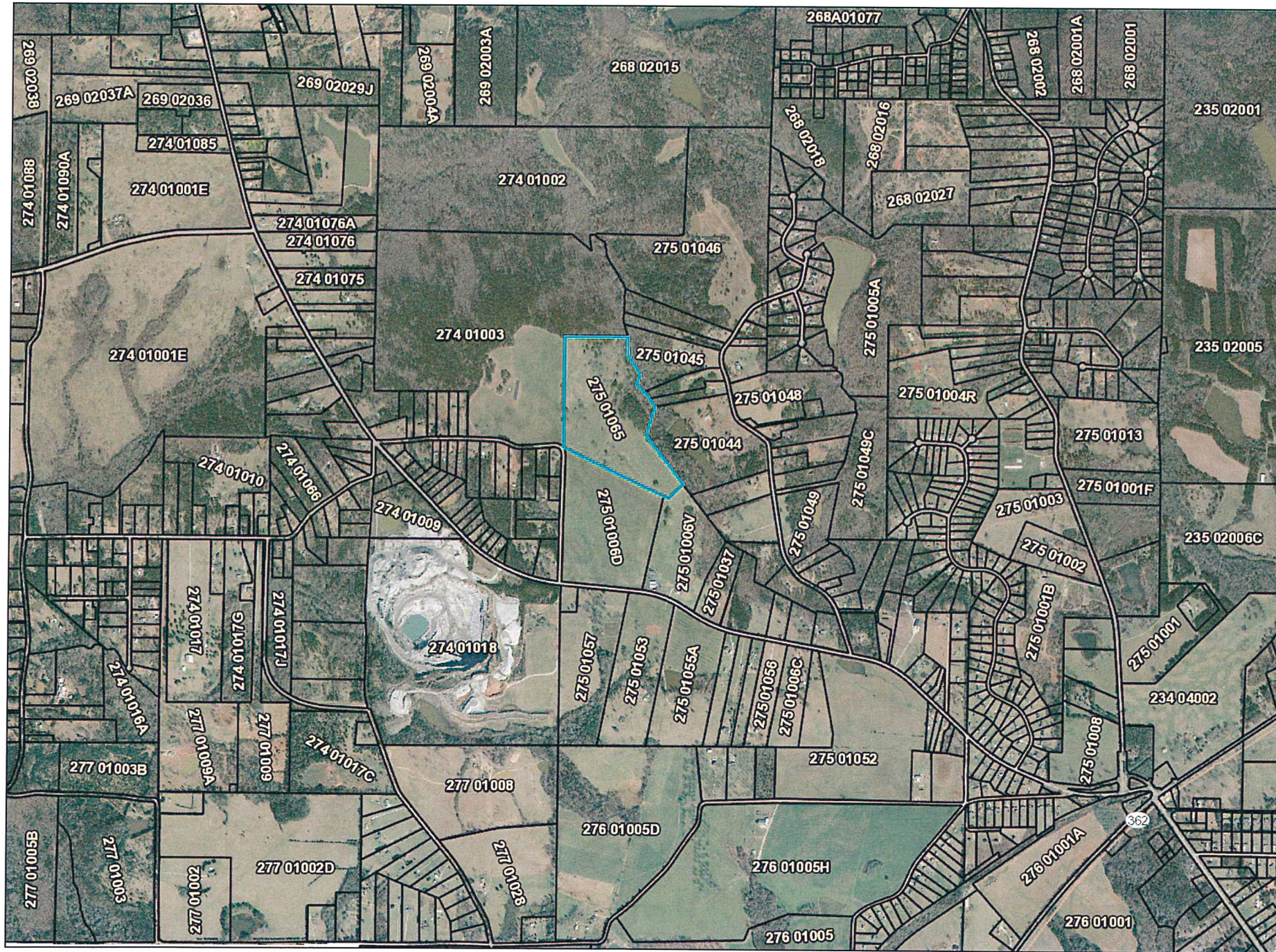
\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name







275 01065			2017 Spalding County Board of Assessors						6/6/2017 11:48:36 AM Acct # 26184 SCG\bbrowning							
Owner Information			General Property Information						Values							
BOWLIN WILLIAM LARRY  1271 ROVER ZETELLA RD  WILLIAMSON, GA 30292			SITUS	0 ROVER ZETELLA RD					Imp Val	0						
			LEGAL	ROVER ZETELLA RD & CANDLER RD 107.43 ac					Acc Val							
			Tax District	SPALDING COUNTY	GMD	1067	Homestead	S0	Land Val	268,776						
									Total Value	268,776						
			Total Acres	107.43	LL	065	No Covenant	0	2016 : 169,015	2015 : 169,015						
			Zoning		LD	02	Acc/Des	6C - .559060	2014 : 169,015	2013 : 169,015						
Unit					Return Value		0									
Topography - 1.00			Wetlands - 1.00		Shape - 1.00		Easements - 1.00		External - 1.00		Assemblage - 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	219,306	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

2012 AUG 21 PM 2 44

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 or 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.**

MOBLEY B DEAN & ANNE

Owner's Mailing Address		City, State and Zip:	Number of acres included in this application.
670 TRESTLE ROAD		LOCUST GROVE GA 30248	Agricultural Land: _____
Property location (Street, Route, HWY, etc.)		City, State and Zip of Property:	Timber Land : _____
0 CANDLER RD		GRIFFIN GA 30224	Total Acres : 57.00

District	Land Lot	Sublot and Block	Recorded Deed	List types of storage and processing buildings:
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 Taxpayer or Taxpayer's Authorized Representative \_\_\_\_\_ Date Filed 8.21.2012 Sworn to and subscribed before me this 21 day of August 2012

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 Spalding County, Georgia Notary Public, Spalding County, Georgia My Commission Expires Dec. 16, 2013

FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER:	TAX DISTRICT:	TAXPAYER ACCOUNT NUMBER:	YR. COVENANT:
275 01065	03	26184	Begins: Jan 1, 2012 Ends: Dec 31, 2021
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is renewal for tax year:		If applicable, covenant is a continuation for tax year
			Beginning Jan 1, Ending Dec 31,
	Pursuant to O.C.G.A. Sec 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:

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:

Approved: ☒ Date: \_\_\_\_\_  
Board of Tax Assessors \_\_\_\_\_ Date \_\_\_\_\_

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



Each Individual's Name having any beneficial interest in the property described in this application	Relationship (complete only if application is for a family farm entity	Percent interest owned in property in this application	County where you own interest in property under other covenants	Percent interest owned and number of acres under other covenants	
				Percent Interest	No. of Acres

Check Appropriate Ownership Type:

☒

One or more natural or naturalized citizens.

☐

An estate of which the devisees or heirs are one or more natural or naturalized citizens.

☐

A trust of which the beneficiaries are one or more natural or naturalized citizens.

☐

A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_(including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records)

☐

Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

☐

Bona fide club organized for pleasure, recreation, and other 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 % 50

☒

Feeding, breeding, or managing livestock or poultry % 50

☐

Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_

☐

Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture(; % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A Section 48-5-7.4(b)(2)

☐

Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_

☐

Other

☐

Yes 

☒

No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)

☐

Yes 

☒

No Are there other real property improvements located on this property, other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements .

☐

Yes 

☒

No Are there any restrictive covenants currently affecting the property described in this application. If yes, please explain.

☐

Yes 

☒

No Are there any deed restrictions on this property? If yes, please list the restrictions.

☒

Yes 

☐

No Does the current zoning on this property allow agricultural use? If no, please explain.

☐

Yes 

☒

No Is there any type of business operated on this property? If yes, please indicate business name and type of business.

■ If this application is for property that is less than 10 acres in size, a taxpayer MUST submit additional relevant records providing proof of bona fide agricultural use.



PT-283A REV 8/07

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 or 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.**

MOBLEY B DEAN & ANNE				
Owner's Mailing Address	City, State and Zip:	Number of acres included in this application.		
670 TRESTLE ROAD	LOCUST GROVE GA 30248	Agricultural Land: 73.19 50.43		
		Timberland : 7.66		
Property location (Street, Route, HWY, etc.)	City, State and Zip of Property:	Covenant Acres : 50.43		
0 ROVER ZETELLA RD	WILLIAMSON GA 30292	Total Acres : 50.43		
District	Land Lot	Sublot and Block	Recorded Deed	List types of storage and processing buildings:
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 Taxpayer or Taxpayer's Authorized Representative

8/22/13 Sworn to and subscribed before me this 22 day of August 2013

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

Notary Public, Spalding County, Georgia  
My Commission Expires Dec. 16, 2013

FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER:	TAX DISTRICT:	TAXPAYER ACCOUNT NUMBER:	YR. COVENANT:
275 01006D	03	26071	Begins: Jan 1, 2013 Ends: Dec 31, 2022
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is renewal for tax year:	If applicable, covenant is a continuation for tax year	
		Beginning Jan 1, Ending Dec 31,	
	Pursuant to O.C.G.A. Sec 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.	If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:	

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:

Approved: ☒ Date: 12-18-13

Board of Tax Assessors

Date

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



Each Individual's Name having any beneficial interest in the property described in this application	Relationship (complete only if application is for a family farm entity	Percent interest owned in property in this application	County where you own interest in property under other covenants	Percent interest owned and number of acres under other covenants	
				Percent Interest	No. of Acres

Check Appropriate Ownership Type:

☒

One or more natural or naturalized citizens.

☐

An estate of which the devisees or heirs are one or more natural or naturalized citizens.

☐

A trust of which the beneficiaries are one or more natural or naturalized citizens.

☐

A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_(including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records)

☐

Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

☐

Bona fide club organized for pleasure, recreation, and other 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 % 50

☐

Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_

☐

Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_

☐

Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture(; % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A Section 48-5-7.4(b)(2)

☒

Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % 50

☐

Other

☐

Yes

☒

No

Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)

☐

Yes

☒

No

Are there other real property improvements located on this property, other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements .

☐

Yes

☒

No

Are there any restrictive covenants currently affecting the property described in this application. If yes, please explain.

☐

Yes

☒

No

Are there any deed restrictions on this property? If yes, please list the restrictions.

☒

Yes

☐

No

Does the current zoning on this property allow agricultural use? If no, please explain.

☐

Yes

☒

No

Is there any type of business operated on this property? If yes, please indicate business name and type of business.

■ If this application is for property that is less than 10 acres in size, a taxpayer MUST submit additional relevant records providing proof of bona fide agricultural use



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

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**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*

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**Requirement for Board Action**

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

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**Is this Item Goal Related?**

No

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**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.


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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description	Upload Date	Type
 Documents	6/7/2017	Cover Memo



RECEIVED  
MAY 06 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

PROTHRO CHARLES AS TRUSTEE &

Owner's mailing address BRYAN DANIEL PARISH 1408 DAUSET DR	City, State, Zip GRIFFIN, GA 30224	Number of acres included in this application. Agricultural Land: _____ Timber Land: <u>70.04</u>
Property location (Street, Route, Hwy, etc.) 0 YARBROUGH MILL RD	City, State, Zip of Property: GRIFFIN, GA 30224	Covenant Acres 70.04 Total Acres 70.04

District 01	Land Lot 100	Sublot & Block	Recorded Deed Book/Page 4038 338	List types of storage and processing buildings: <u>BLOCK STORAGE BLDG - (APP. 25' x 40')</u>
----------------	-----------------	----------------	-------------------------------------	---

## 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.

Charles Prothro - TRUSTEE  
Signature of Taxpayer or Taxpayer's Authorized Representative

5/08/2017  
Date Application Filed

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

Sworn to and subscribed before me this 8th day of May, 2017

Jill H. Carter  
NOTARY PUBLIC, SPALDING COUNTY, GA  
MY COMMISSION EXPIRES: SEPTEMBER 2, 2019

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. § 48-5-7.4.

## FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER 277 01005B	TAX DISTRICT 03	TAXPAYER ACCOUNT NUMBER 27516	YEAR COVENANT: Begin: Jan 1, 2011 Ends: Dec 31, 2020
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2011 Ends: Dec 31, 2020  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
Board of Tax Assessors Date

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



## CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

277 01005B

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

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application</u> only	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants	
Name / Relationship			County	Total Acres	% Interest / No of Acres
CHARLES PROTHERO - TRUSTEE U/W-S. PARISH TRUST FBO BRYAN DANIEL PARISH		64%	N/A		
BRYAN DANIEL PARISH		36%	N/A		

## Check Appropriate Ownership Type:

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

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

- ☐ Raising, harvesting, or storing crops % \_\_\_\_\_
- ☐ Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- ☒ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % \_\_\_\_\_
- ☒ Other LAND ALLOWED TO GROW NATURALLY, TREE HARVESTING PLAN WITH GA FORESTRY COMM.
- ☐ Yes ☒ No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)
- ☐ Yes ☒ No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements.
- ☐ Yes ☒ No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.
- ☐ Yes ☒ No Are there any deed restrictions on this property? If yes, please list the restrictions.
- ☒ Yes ☐ No Does the current zoning on this property allow agricultural use? If no, please explain.
- ☐ Yes ☒ No Is there any type business operated on this property? If yes please indicate business name & type of business.

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

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

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

Sworn to and subscribed before me  
This \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



Recording Information for Application of Conservation Use Assessment

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

**BOOK 3531 PAGE 95**  
 FILED & RECORDED  
 CLERK, SUPERIOR COURT  
 SPALDING COUNTY, GA.

2011 APR 21 AM 11 56

PT-283A REV 8/07

## 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 or 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.

## PARISH STERLYN

Owner's Mailing Address C/O ESTATE OF STERLYN PARISH EXECUTOR CHARLES P. PROTHRO 1408 DAUSET DRIVE	City, State and Zip: GRIFFIN GA 30224	Number of acres included in this application.  Agricultural Land: _____ Timber Land : <u>70.04</u> Total Acres : 70.04
Property location (Street, Route, HWY, etc.) 0 YARBROUGH MILL RD	City, State and Zip of Property: GRIFFIN GA 30224	

District 01	Land Lot 100	Sublot and Block	Recorded Deed 3411 - 279	List types of storage and processing buildings: <b>BLOCK STORAGE BUILDING (APP. 25' x 40')</b>
----------------	-----------------	------------------	-----------------------------	---

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.

*Charles Prothro* TRUSTEE FOR *3-28-11* Sworn to and subscribed before me this *28* day of *March* 2011  
 Signature of Taxpayer or Taxpayer's Authorized Representative Date Filed

*BRYAND. & MIKE A. PARISH*  
 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 appeals are made pursuant to O.C.G.A. Section 48-5-311.  
**Notary Public, Spalding County, Georgia**  
**My Commission Expires Dec. 18, 2013**

MAP & PARCEL NUMBER: 277 01005B	TAX DISTRICT: 03	TAXPAYER ACCOUNT NUMBER: 27516	YR. COVENANT: Begins: Jan 1, 2011 Ends: Dec 31, 2020 If applicable, covenant is a continuation for tax year Beginning Jan 1, 2011 Ending Dec 31, 2020 If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____			Pursuant to O.C.G.A. Sec 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.

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:

Approved: ☒ Date: 4-20-11 *Walt A. Fry* Board of Tax Assessors Date: \_\_\_\_\_  
 Denied: \_\_\_\_\_ Date: \_\_\_\_\_ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306.

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

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

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_  
 Authorized Signature \_\_\_\_\_ Approved By: Board of Tax Assessors \_\_\_\_\_  
 Notary Public \_\_\_\_\_ Date Filed \_\_\_\_\_ Date Approved \_\_\_\_\_



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 described in this application	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application	County where you own interest in property under other covenants	Percent interest owned and number of acres under other covenants	
				Percent Interest	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		

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

- Check All that apply to the use of the property:
- ☐ Raising, harvesting, or storing crops % \_\_\_\_\_  
☐ Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_  
☒ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % 100  
☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture; % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2))  
☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apian products % \_\_\_\_\_  
☐ Other \_\_\_\_\_

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

- If this application is for property that is less than 10 acres in size, a taxpayer MUST submit additional relevant records providing proof of bona fide agricultural use.  
■ Although not required, the applicant(s) for a property having more than 10 acres MAY wish to provide additional information to assist the board of assessors in making their determination. This information may include:  
☐ 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, such 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



277 01005B	2017 Spalding County Board of Assessors						6/6/2017
Owner Information	General Property Information						Acct # SCG\bt
PROTHRO CHARLES AS TRUSTEE & BRYAN DANIEL PARISH 1408 DAUSET DR GRIFFIN, GA 30224	SITUS	0 YARBROUGH MILL RD					Imp Val
	LEGAL	YARBROUGH MILL RD 70.04 AC					Acc Val
	Tax District	SPALDING COUNTY	GMD	1067	Homestead	S0	Land Val
	Total Acres	70.04	LL	100	CUV 2011		Total Val
	Zoning		LD	01	Acc/Des	6C - .628674	2016 : 16
	Unit		Return Value		0		2014 : 16

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

5/2/2017: MAILED NEW APPLICATION PACKET TO CHARLES PROTHRO. ; 4/25/2017: INTENT TO BREACH LETTER MAILED. BB ; 2012: Estate Appraisal 08/21/2012.; BOA APPROVED CUVA 4/20/11 CHARLES PROTHRO EXECUTOR FILED CUVA; 2002: 277-1-5 ; 100% CUV = \$26,262; ;

#### SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	M
PARISH BRYAN DANIEL	PROTHRO CHARLES AS TRUSTEE	2016-03-28	4038 338			0 V5	
PROTHRO CHARLES AS TRUSTEE	PROTHRO CHARLES AS TRUSTEE	2012-04-09	3626 4		77,500	V4	
PROTHRO CHARLES	PARISH STERLYN	2011-02-21	3518 141			0 V5	

#### LAND INFORMATION

CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
A5	Woodland	1	2.05	3,698	7,581
A5	Woodland	2	4.75	3,698	17,566
A5	Woodland	3	28.97	3,698	107,131
A5	Woodland	5	6.15	3,698	22,743
A5	Woodland	7	28.12	3,698	103,988

#### ACCESSORY IMPROVEMENTS - 277 01005B

CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	V
A6	Barn	40	50	2000	1990	0.90	0.10	0.10	1.00	1.00	1.00	1.00	0.00	



## SPALDING COUNTY BOARD OF TAX ASSESSORS Policy - Improvement on Split Parcels

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**Requesting Agency**

Don Long

---

**Requested Action**

**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.

---

**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**

---

**Requesting Agency**

Betty Browning

---

**Requested Action**

**Consider to approve the Exempt Status for the following Personal Property Account:**

*WellStar Spalding Regional Hospital, Inc.*

*601 South 8th Street*

*Account: 9688*

---

**Requirement for Board Action**

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description	Upload Date	Type
<input type="checkbox"/> Documents	6/7/2017	Cover Memo

Account : 9688

## Personal Property Account Summary - 2017 Spalding County

Account Number : 9688

Account	9688	Owner #	71402	Flags
County ID #		Parcel Number		
Name	WELLSTAR SPALDING REGIONAL HOSPITAL, INC	Physical	601 8TH ST	
Address 1	793 SAWYER ROAD	Tax District	GRIFFIN	
Address 2	THIRD FLOOR ACCOUNTING	Phone	4706440071	
Address 3	Attn: Nicole Vincent	NAICS	621491	
City, State Zip	MARIETTA GA 30062	Digest Class	C	
Business	WELLSTAR MEDICAL GROUP / ENT			

Values		Boats		Total	94,458	Taxable Invn	
Total Inventory	0	Aircraft				Frport Invn	
Mach & Equip	94,458	Other				Frport Exempt	
Comments	2017: modified ownership to wellstar on account # 1221 - rhw 2016 - MEDIA SERVICES HOSPITAL ***						

BUSINESS INVENTORY							
Merchandise	Raw Material	In-Process	Finished	Transit	Warehoused	Consigned	Floor Plan
0	0	0	0	0	0	0	0

COST APPROACH							
Year	Description	Serial No	Group	Cost	Disposals	Depr	Func
2016	UNSPECIFIED EQUIPMENT		1	300	0	0.87	1.00
2016	UNSPECIFIED EQUIPMENT		2	38,250	0	0.92	1.00
2016	UNSPECIFIED EQUIPMENT		4	88,070	0	0.67	1.00
TOTALS >>>				126,620	0		

6/6/2017 10:41:59 AM





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

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**Requesting Agency**

Robby Williams

---

**Requested Action**

**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*

---

**Requirement for Board Action**

---

**Is this Item Goal Related?**

No

---

**Summary and Background**

Bridgestone Bandag, LLC was audited by Mendola and Associates.

---

**Fiscal Impact / Funding Source**

---

**STAFF RECOMMENDATION**

**ATTACHMENTS:**

Description	Upload Date	Type
<input type="checkbox"/> 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: Bridgestone

Property Address: \_\_\_\_\_

Property Parcel or PP Account #: 117

Reason: Audit Results, 2013, 14 & 15

\* Summary Results

\* NOA - 1 Revised Calculations

Thank You!



(Have A Nice Day!)



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 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

932,060

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

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

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.

\_\_\_\_\_  
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.qpublic.net/spalding](http://www.qpublic.net/spalding)

Official Tax Matter - 2013 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](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 ID Number	Acreage	Tax Dist	Covenant Year	Homestead
117	039-01-003		01		

Property Description	Mach, Equip, Furn, Fix; Inventory				
Property Address	801 GREENBELT PARKWAY				
Fair Market Value	Returned Value		Previous Year Value	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	Homestead Exempt Taxable	Net	Previous Millage	Estimated Tax	
CITY - GRIFFIN		0	0	155,942	8.611	1,343
COUNTY SCHOOL M&O		0	0	155,942	15.766	2,459
COUNTY M&O		0	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.qpublic.net/spalding](http://www.qpublic.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](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)
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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>.

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

Property Description	Mach, Equip, Furn, Fix; Inventory				
Property Address	801 GREENBELT PARKWAY				
Fair Market Value	Returned Value		Previous Year Value	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>	<b>8,103</b>

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](http://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](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:**

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- (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 ID Number	Acreage	Tax Dist	Covenant Year	Homestead
117	039-01-003		01		

Property Description	Mach, Equip, Furn, Fix; Inventory				
Property Address	801 GREENBELT PARKWAY				
Fair Market Value	Returned Value		Previous Year Value	Current Year Value	Other Value
100% Fair Market Value		0	0	80,537	
40% Assessed Value		0	0	32,215	

**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 Fair Market Value	Adjusted Fair Market Value	Net Additional 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
			<u>931,060</u>

**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 sales in to GA (on a % basis)  
of Distributor -  
⊕ Not Manuf. in the Griffin facility but  
shipped to an "in-state" destination.

**Bridgestone Bandag, LLC Bandagriffin****Spalding****Account Number: 117**

<b>Year of Audit</b>	<b>Classification of Property</b>	<b>Audit Adjustment FMV</b>	
<b>2015</b>	Group 1 Assets	0	
	Group 2 Assets	(12,274,932)	
	Group 3 Assets	10,110,289	
	Group 4 Assets	1,072,998	
	C-I-P	0	
	Other	0	
	Other	0	
	Supplies	445,334	
	Inventory	12,088,064	
	Freeport Exemption	(11,361,216)	
	Other Exemption	0	
			<b>80,537</b>
<b>2014</b>	Group 1 Assets	39,992	
	Group 2 Assets	(12,442,029)	
	Group 3 Assets	10,761,088	
	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	
			<b>461,668</b>
<b>2013</b>	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	
			<b>389,855</b>
<b>Taxable Fair Market Value</b>		<b>932,060</b>	



**Bridgestone Bandag, LLC Bandagriffin**
**Spalding**
**Account Number: 117**

Group	Year Acquired	Audited Cost	Adjustments	Reported Cost	Variance Cost	Depreciation Factor	FMV Before Audit	FMV per Audit Discovery/(Refund)	Total FMV For Account
<b>2015</b>									
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
	2008	0		0	0	0.21	0	0	0
	2007 & Prior	0		0	0	0.20	0	0	0
<b>Group 1 Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
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)
	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)
<b>Group 2 Subtotal</b>		<b>(2,092,157)</b>	<b>0</b>	<b>30,861,383</b>	<b>(32,953,540)</b>		<b>12,817,056</b>	<b>(12,274,932)</b>	<b>542,124</b>
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	267,387		0	267,387	0.52	0	139,041	139,041
	2004	215,011		0	215,011	0.47	0	101,055	101,055
	2003	545,424		0	545,424	0.41	0	223,624	223,624
	2002	694,974		0	694,974	0.35	0	243,241	243,241
	2001	67,166		0	67,166	0.31	0	20,821	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
	1998 & Prior	12,727,098		0	12,727,098	0.20	0	2,545,420	2,545,420
<b>Group 3 Subtotal</b>		<b>24,505,117</b>	<b>0</b>	<b>4,499</b>	<b>24,500,618</b>		<b>3,374</b>	<b>10,110,289</b>	<b>10,113,663</b>
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
	2011 & Prior	6,875,370		0	6,875,370	0.10	0	687,537	687,537
<b>Group 4 Subtotal</b>		<b>7,883,696</b>	<b>0</b>	<b>9,984</b>	<b>7,873,712</b>		<b>5,391</b>	<b>1,072,998</b>	<b>1,078,389</b>
<b>Subtotal of 1-4</b>		<b>30,296,656</b>	<b>0</b>	<b>30,875,866</b>	<b>(579,210)</b>		<b>12,825,821</b>	<b>(1,091,645)</b>	<b>11,734,176</b>
<b>C-I-P</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0.75</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subtotal</b>		<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Supplies</b>		<b>445,334</b>		<b>0</b>	<b>445,334</b>	<b>1.00</b>	<b>0</b>	<b>445,334</b>	<b>445,334</b>
<b>Inventory</b>		<b>12,088,064</b>		<b>0</b>	<b>12,088,064</b>	<b>1.00</b>	<b>0</b>	<b>12,088,064</b>	<b>12,088,064</b>
<b>Subtotal</b>		<b>12,533,398</b>		<b>0</b>	<b>12,533,398</b>		<b>0</b>	<b>12,533,398</b>	<b>12,533,398</b>
<b>TOTAL FAIR MARKET VALUE</b>							<b>12,825,821</b>	<b>11,441,753</b>	<b>24,267,574</b>
<b>Freeport Exemption</b>		<b>(11,361,216)</b>		<b>0</b>	<b>(11,361,216)</b>	<b>1.00</b>	<b>0</b>	<b>(11,361,216)</b>	<b>(11,361,216)</b>
<b>Other Exemption</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Exemptions</b>		<b>(11,361,216)</b>		<b>0</b>	<b>(11,361,216)</b>		<b>0</b>	<b>(11,361,216)</b>	<b>(11,361,216)</b>
<b>TAXABLE FAIR MARKET VALUE</b>							<b>12,825,821</b>	<b>80,537</b>	<b>12,906,358</b>

Bridgestone Bandag, LLC Bandagriffin								Spalding	
Account Number: 117									
Group	Year Acquired	Audited Cost	Adjustments	Reported Cost	Variance Cost	Depreciation Factor	FMV Before Audit	FMV per Audit Discovery/(Refund)	Total FMV For Account
2014									
1	2013	0		0	0	0.87	0	0	0
	2012	29,994		0	29,994	0.74	0	22,195	22,195
	2011	0		0	0	0.58	0	0	0
	2010	0		0	0	0.43	0	0	0
	2009	0		0	0	0.32	0	0	0
	2008	0		0	0	0.26	0	0	0
	2007	0		0	0	0.21	0	0	0
	2006 & Prior	88,984		0	88,984	0.20	0	17,797	17,797
Group 1 Subtotal		118,978	0	0	118,978		0	39,992	39,992
2	2013	0		3,492,477	(3,492,477)	0.92	3,213,079	(3,213,079)	0
	2012	0		1,623,671	(1,623,671)	0.85	1,380,120	(1,380,120)	0
	2011	0		820,424	(820,424)	0.78	639,931	(639,931)	0
	2010	0		1,338,394	(1,338,394)	0.70	936,876	(936,876)	0
	2009	0		1,310,007	(1,310,007)	0.63	825,304	(825,304)	0
	2008	0		514,771	(514,771)	0.54	277,976	(277,976)	0
	2007	0		928,209	(928,209)	0.44	408,412	(408,412)	0
	2006	0		832,512	(832,512)	0.34	283,054	(283,054)	0
	2005	0		485,558	(485,558)	0.28	135,956	(135,956)	0
	2004	0		772,905	(772,905)	0.25	193,226	(193,226)	0
	2003	0		1,029,156	(1,029,156)	0.25	257,289	(257,289)	0
	2002 & Prior	0		19,454,031	(19,454,031)	0.20	3,890,806	(3,890,806)	0
Group 2 Subtotal		0	0	32,602,115	(32,602,115)		12,442,029	(12,442,029)	0
3	2013	3,161,759		0	3,161,759	0.95	0	3,003,671	3,003,671
	2012	969,719		0	969,719	0.91	0	882,445	882,445
	2011	486,565		0	486,565	0.87	0	423,311	423,311
	2010	832,539		0	832,539	0.82	0	682,682	682,682
	2009	1,098,932		4,499	1,094,433	0.79	3,554	864,602	868,156
	2008	275,144		0	275,144	0.75	0	206,358	206,358
	2007	327,586		0	327,586	0.70	0	229,310	229,310
	2006	282,046		0	282,046	0.63	0	177,689	177,689
	2005	286,898		0	286,898	0.57	0	163,532	163,532
	2004	242,277		0	242,277	0.52	0	125,984	125,984
	2003	545,424		0	545,424	0.47	0	256,349	256,349
	2002	694,974		0	694,974	0.41	0	284,939	284,939
	2001	67,166		0	67,166	0.35	0	23,508	23,508
	2000	45,423		0	45,423	0.31	0	14,081	14,081
	1999	2,708,042		0	2,708,042	0.29	0	785,332	785,332
	1998	282,950		0	282,950	0.28	0	79,226	79,226
	1997 & Prior	12,790,346		0	12,790,346	0.20	0	2,558,069	2,558,069
Group 3 Subtotal		25,097,788	0	4,499	25,093,289		3,554	10,761,088	10,764,642
4	2013	340,307		9,984	330,323	0.67	6,689	221,317	228,006
	2012	668,019		0	668,019	0.54	0	360,730	360,730
	2011	405,070		0	405,070	0.31	0	125,572	125,572
	2010 & Prior	6,535,767		0	6,535,767	0.10	0	653,577	653,577
Group 4 Subtotal		7,949,163	0	9,984	7,939,179		6,689	1,361,196	1,367,885
Subtotal of 1-4		33,165,930	0	32,616,598	549,332		12,452,272	(279,753)	12,172,519
C-I-P		0		0	0	0.75	0	0	0
Other		0		0	0	1.00	0	0	0
Other		0		0	0	1.00	0	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		12,221,414	0	12,221,414
TOTAL FAIR MARKET VALUE							24,673,686	(279,753)	24,393,933
Freeport Exemption		(11,034,659)		(11,776,080)	741,421	1.00	(11,776,080)	741,421	(11,034,659)
Other Exemption		0		0	0	1.00	0	0	0
Total Exemptions		(11,034,659)		(11,776,080)	741,421		(11,776,080)	741,421	(11,034,659)
TAXABLE FAIR MARKET VALUE							12,897,606	461,668	13,359,274



**Bridgestone Bandag, LLC Bandagriffin**
**Spalding**
**Account Number: 117**

Group	Year Acquired	Audited Cost	Adjustments	Reported Cost	Variance Cost	Depreciation Factor	FMV Before Audit	FMV per Audit Discovery/(Refund)	Total FMV For Account
<b>2013</b>									
1	2012	29,994		0	29,994	0.87	0	26,095	26,095
	2011	0		0	0	0.74	0	0	0
	2010	0		0	0	0.58	0	0	0
	2009	0		0	0	0.43	0	0	0
	2008	0		0	0	0.32	0	0	0
	2007	0		0	0	0.26	0	0	0
	2006	88,984		0	88,984	0.21	0	18,687	18,687
	2005 & Prior	0		0	0	0.20	0	0	0
<b>Group 1 Subtotal</b>		<b>118,978</b>	<b>0</b>	<b>0</b>	<b>118,978</b>		<b>0</b>	<b>44,782</b>	<b>44,782</b>
2	2012	0		0	0	0.92	0	0	0
	2011	0		0	0	0.85	0	0	0
	2010	0		0	0	0.78	0	0	0
	2009	0		0	0	0.70	0	0	0
	2008	0		0	0	0.63	0	0	0
	2007	0		0	0	0.54	0	0	0
	2006	0		0	0	0.44	0	0	0
	2005	0		0	0	0.34	0	0	0
	2004	0		0	0	0.28	0	0	0
	2003	0		0	0	0.25	0	0	0
	2002	0		0	0	0.25	0	0	0
	2001 & Prior	0		0	0	0.20	0	0	0
<b>Group 2 Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
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
	1996 & Prior	12,267,526		0	12,267,526	0.20	0	2,453,505	2,453,505
<b>Group 3 Subtotal</b>		<b>21,936,029</b>	<b>0</b>	<b>0</b>	<b>21,936,029</b>		<b>0</b>	<b>8,143,906</b>	<b>8,143,906</b>
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
	2009 & Prior	6,022,451		0	6,022,451	0.10	0	602,245	602,245
<b>Group 4 Subtotal</b>		<b>7,608,856</b>	<b>0</b>	<b>0</b>	<b>7,608,856</b>		<b>0</b>	<b>1,427,684</b>	<b>1,427,684</b>
<b>Subtotal of 1-4</b>		<b>29,663,864</b>	<b>0</b>	<b>0</b>	<b>29,663,864</b>		<b>0</b>	<b>9,616,372</b>	<b>9,616,372</b>
C-I-P		0		0	0	0.75	0	0	0
F&F/M&E		0	9,842,863	(9,842,863)		1.00	9,842,863	(9,842,863)	0
Other		0		0	0	1.00	0	0	0
<b>Subtotal</b>		<b>0</b>	<b>9,842,863</b>	<b>(9,842,863)</b>			<b>9,842,863</b>	<b>(9,842,863)</b>	<b>0</b>
Supplies		447,699		0	447,699	1.00	0	447,699	447,699
Inventory		11,487,787	12,164,043	(676,256)		1.00	12,164,043	(676,256)	11,487,787
<b>Subtotal</b>		<b>11,935,486</b>	<b>12,164,043</b>	<b>(228,557)</b>			<b>12,164,043</b>	<b>(228,557)</b>	<b>11,935,486</b>
<b>TOTAL FAIR MARKET VALUE</b>							<b>22,006,906</b>	<b>(455,048)</b>	<b>21,551,858</b>
Freeport Exemption		(10,871,441)		(11,716,344)	844,903	1.00	(11,716,344)	844,903	(10,871,441)
Other Exemption		0		0	0	1.00	0	0	0
<b>Total Exemptions</b>		<b>(10,871,441)</b>	<b>(11,716,344)</b>	<b>844,903</b>			<b>(11,716,344)</b>	<b>844,903</b>	<b>(10,871,441)</b>
<b>TAXABLE FAIR MARKET VALUE</b>							<b>10,290,562</b>	<b>389,855</b>	<b>10,680,417</b>



## SPALDING COUNTY BOARD OF TAX ASSESSORS 2017 Freeport Applications - Update

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**Requesting Agency**

Robby Williams

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**Requested Action**

Consider the approval of the updated 2017 Freeport recommendations.

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**Requirement for Board Action**

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**Is this Item Goal Related?**

No

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**Summary and Background**

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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION****ATTACHMENTS:**

Description	Upload Date	Type
 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!



**(Have A Nice Day!)**

## 2017 Freeport Applications;

DATE: 06.02.2017

### JUNE BOA MEETING UPDATE:

( not covered in May Meeting )

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



## 2017 Freeport Applications;

DATE: 06.02.2017

ACCT#	COMPANY	Reviewed 2016	Reviewed 2017	Recommendation to BOA Approval	DENIAL
244	1 CHEROKEE CASKET	X		✓	
1076	2 SEFCOR		X	✓	
9588	3 TOPPAN		X	✓	
474	4 FOOD MASTERS	X		✓	
43	5 ALL STAR KNIT WEAR	X		✓	
562	6 GRIFFIN FENCE COMPANY		X	✓	
3578	7 BARE METALS		X		X
9510	8 OTSUKA CHEMICAL		X	✓	
979	9 POLY FIBER ENTERPRISES		X		X
470	10 VULCAN	X		✓	
9201	11 NEWTON CROUCH	X		✓	
1351	12 WOODLAND INDUSTRIES		X	✓	
910	13 NORCOM	X		✓	
1187	14 STOWE WOODWARD		X	✓	
2149	15 HOOPER TRAILER SALES	X			X
915	16 NORWESCO, INC		X	✓	
2869	17 INTERNATIONAL PAPER		X	✓	
3523	18 WALKER CONCRETE COMPANY		X	✓	
8599	19 THYSSEN KRUPP CRANKSHAFT CO, LLC		X		X
372	20 DIXON INVESTMENTS		X	✓	
3476	21 COVERIS HOLDING		X	✓	
8006	22 COVERIS HOLDING - OFF SITE STORAGE		X	PARTIAL	
396	23 E.H. TURNER MANUFACTURING	X		✓	
9462	24 CATERPILLAR NEWBERRY				X
8939 / 8940	25 KOPPERS PERFORMANCE CHEMICAL		X		X
3254	26 WARE INDUSTRIES		X	✓	
3477	27 PERKINS SHIBAURA	X		✓	
7969	28 KEYSTONE STEEL & WIRE		X	✓	
8444	29 SUMIKA POLYMERS NORTH AMERICA		X	PARTIAL	
3516	30 INVISON HOSPITALITY	X		✓	
4289	31 HANGER PROSTHETICS	X		✓	
3276	32 UTILITY SALES AND SERVICE	X		✓	
6921	33 LUCON, INC		X	✓	
53	34 AMERICAN TANNING & LEATHER	X		✓	
11	35 AEP INDUSTRIES		X	✓	
67	36 APEX FIBERGLASS	X		✓	
4630	37 BLEND SUPPLY		X	✓	
5447	38 FCA LLC	X		✓	
52	39 AMERICAN STEP CO	X		✓	
7992	40 GEMINI AIR SUPPORT	X			X
451	41 FASHION INDUSTRIES		X	✓	
662	42 HOSHIZAKI AMERICA	X		✓	
3695	43 ARMAL INC ( late )		X	✓	
6459	44 C.W.MATTHEWS		X	✓	
1283	45 VERNAY MANUFACTURING		X	✓	
8550	46 KIRBY RISK MANAGEMENT	X		✓	
1368 / 9467	47 1888 MILLS GROUP	X		✓	
371	48 DIVERSIFIED FABRICATORS INC ( late )		X	✓	
117	49 BRIDGESTONE BANDAG, INC	X		✓	
233	50 CATERPILLAR	X		✓	
4578	51 CATERPILLAR LOGISTICS	X			X
3479	52 DOMTAR PAPER CO.	X		✓	



## SPALDING COUNTY BOARD OF TAX ASSESSORS Personal Property Audits

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**Requesting Agency**

Robby Williams

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**Requested Action**

Consider the approval for audits to be conducted on selected Personal Property accounts by an outside auditing company.

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**Requirement for Board Action**

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**Is this Item Goal Related?**

No

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**Summary and Background**

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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

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**ATTACHMENTS:**

Description	Upload Date	Type
 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
		<hr/>
		\$ 13,650.00



## SPALDING COUNTY BOARD OF TAX ASSESSORS FYI

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**Requesting Agency**

Don Long

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**Requested Action**

- 1). 2017 Assessment Summary
- 2). Homestead Exemption Denials

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**Requirement for Board Action**

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**Is this Item Goal Related?**

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**Summary and Background**

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**Fiscal Impact / Funding Source**

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**STAFF RECOMMENDATION**

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**ATTACHMENTS:**

Description	Upload Date	Type
<input type="checkbox"/> 2017 Assessment Summary	6/7/2017	Cover Memo
<input type="checkbox"/> Homestead Exemption Example	6/7/2017	Cover Memo



BOARD MEMBERS:  
  
WILLIAM B. NORRIS  
CHAIRMAN

BRAD WIDEMAN  
VICE-CHAIRMAN

JOHNIE MCDANIEL  
MEMBER

**SPALDING COUNTY  
BOARD OF TAX  
ASSESSORS**

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

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

OFFICE STAFF:  
  
DONALD LONG  
CHIEF APPRAISER

BETTY BROWNING  
BOARD SECRETARY

2017 Assessment Summary:

Total Parcels (All Classes):	<u>31,548</u>
Total Parcels Increased in Value:	4,910
Total Parcels Decreased In Value:	2,130
Total 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	<b>(38,418,761)</b>	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	<b>(14,053,556)</b>	N/A

**Breakdown for Commercial/Industrial Parcels**

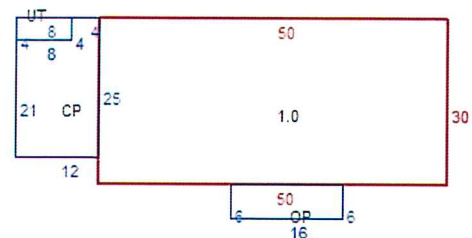
Parcels Increased in Value	Parcels Decreased in Value	Parcels No Change in Value
260	87	1400
56,108,465	<b>(14,083,465)</b>	N/A

<b>238 02009</b>				<b>2017 Spalding County Board of Assessors</b>				<b>6/7/20</b>					
<b>Owner Information</b>				<b>General Property Information</b>				<b>Values</b>					
ANDREWS W FRANK 2401 NEWNAN ROAD GRIFFIN, GA 30223				SITUS		2401 W HWY 16		Imp Val					
				LEGAL		2401 HWY 16 W PB 2/107		Acc Val					
				Tax District		SPALDING COUNTY	GMD	1065	Homestead	S1	Land Val		
				Total Acres		1.46	LL	050	No Covenant	0	2016 : 10		
				Zoning			LD	02	Acc/Des	4C - .000000	2014 : 10		
				Unit			Return Value		0				
Topography - 1.00		Wetlands - 1.00		Shape - 1.00		Easements - 1.00		External - 1.00		Assemblage - 1.00			
5/4/2017 HS REMOVED PER TCO( AFTER 3RD LETTER HAS BEEN SENT AND NO RESPONSE)-RDP													
<b>SALES INFORMATION</b>													
Grantee		Grantor		Date		Deed Book		Plat Book		Saleprice			
ANDREWS W FRANK		ANDREWS JEWELL		2007-07-11		3286 86				0 R1			
ANDREWS JEWELL				1950-03-04		119 538		2 107		0 R3			
<b>LAND INFORMATION</b>													
CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj			
R3	735 SR 16 @ W Poplar	Acre	1.46	0	0			15,000.00	15,000.00				
<b>ACCESSORY IMPROVEMENTS - 238 02009</b>													
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits
R6	Storage/Utility Bldg	6	8	48	1900	0.00	0.20	0.00	1.00	1.00	1.00	1.00	0.00



RESIDENTIAL IMPROVEMENT - 238 02009				
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	

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



Realkey	Perskey	Taxtype	Tt_Desc	Asmtpct	CovExempt	HSExempt	Millage	Esttax	Acckey
19653		120	COUNTY M&O	0.40		2,000	15.660000	625.84	
19653		140	COUNTY SCHOOL M&O	0.40		2,000	18.570000	742.13	
19653		160	FIRE DISTRICT	0.40			3.610000	151.49	

**Gross Asmt :** 41.964**Total Est Tax :** 1,519.46

Tables

Close



Realkey	Perskey	Taxtype	Tt_Desc	Asmtpct	CovExempt	HSExempt	Millage	Esttax	Acckey
19653		120	COUNTY M&O	0.40		41,844	16.010000	1.92	
19653		140	COUNTY SCHOOL M&O	0.40		41,844	18.742000	2.25	
19653		160	FIRE DISTRICT	0.40			4.170000	174.99	

**Gross Asmt :** 41.964**Total Est Tax :** 179.16

Tables

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