

Agenda

Spalding County Board of Tax Assessors Regular Session Tax August 15, 2017 10:00 AM

**One Griffin Center 100 South Hill Street, Griffin
GA 30223 (W. Elmer George Municipal Hall)**

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 approval of the minutes from the July Regular Scheduled Meeting on Tuesday, July 11, 2017.**

D. OLD BUSINESS -

E. NEW BUSINESS -

1. **Consider the approval of the New 2017 Conservation application for the following property:**
The Estate of Leon Archer
2116 W. Ellis Road
Parcel: 266-01-021
2. **Review the Board of Equalization decisions dated July 26, 2017.**
3. **Review the 2017 Digest final calculations.**
4. **Recommendation to conduct audits on twenty five (25) selected businesses.**
5. **Review results of audits conducted on cell towers.**
6. **Review and signature of the Chairman for Civil Action No. 17V-782 CCE.**

F. CHIEF APPRAISER'S REPORT

1. Information:
 - 1). Consent Order - Griffin Cola Company, LLC

G. ASSESSORS COMMENTS

H. CLOSED SESSION

1. Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a County officer or employee as provided in O.C.G.A. section 50-14-3(6).

I. ADJOURNMENT



SPALDING COUNTY BOARD OF TAX ASSESSORS Minutes - July 11, 2017

Requesting Agency

Betty Browning

Requested Action

Consider approval of the minutes from the July Regular Scheduled Meeting on Tuesday, July 11, 2017.

Requirement for Board Action

Is this Item Goal Related?

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

ATTACHMENTS:

Description	Upload Date	Type
<input type="checkbox"/> July 11, 2017 Minutes	8/2/2017	Cover Memo

Spalding County Board of Tax Assessors
Regular Session Tax Assessors
July 11, 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 July 11, 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 William Norris with Vice Chairman Johnie McDaniel present. Member Brad Wideman was not 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

None

C. MINUTES – June 13, 2017

Mr. McDaniel motioned to approve the June 13, 2017 minutes as read. The motion was seconded by Chairman Norris and the motion carried unanimously.

D. OLD BUSINESS – None

E. NEW BUSINESS –

1). Chief Appraiser Long stated that Masjid Fataran-Naas Inc. submitted a request for Tax Exempt status on the vacant property located at 357 N. 13th Street, parcel no. 009-11-005. Per the inspection Mr. Long stated that the vacant lot is across the street from the improvement and is partially fenced. Mr. Long's recommendation to the board is to approve the tax exempt status.

Chairman Norris motioned to approve the 2017 Tax Exempt status for parcel no. 009-11-005. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

2). Chief Appraiser Long stated that Eugene Roland of 410 Fawnbrook Circle, parcel no. 104-11-032 submitted a request to approve the 2016 LM8 homestead exemption for the above mentioned property. Mr. Long stated that the homestead was left off the property in 2016 in error. Mr. Long's recommendation to the board is to approve the 2016 LM8 homestead.

Mr. McDaniel motioned to approve the 2016 LM8 homestead for parcel no. 104-11-032. The motion was seconded by Chairman Norris and the motion carried unanimously.

3). Chief Appraiser Long stated that Lewis and Jennifer Engstrom of 815 Lakeside Road, parcel no. 234-06-005 submitted a request to approve the 2017 S5 Veterans homestead exemption. Mr. Long stated that Mr. Engstrom submitted the correct information to Sylvia Hollums, Tax Commissioner for this exemption. Mr. Long's recommendation to the board is to approve the 2017 S5 Veterans homestead exemption.

Mr. McDaniel motioned to approve the 2017 S5 Veterans homestead exemption for parcel no. 234-06-005. The motion was seconded by Chairman Norris and the motion carried unanimously.

4). Chief Appraiser Long stated that Issac and Se Youn Moon of 100 Riveree Road, parcel no. 229A-03-079 submitted a request to add back the LS6 homestead for 2017. Mr. Long stated that Mr. and Mrs. Moon was mailed several letters from the Tax Commissioners Office asking for resident verification but did not respond but per Mr. and Mrs. Moon they lived partially in Hinesville and Griffin but now live in Griffin all the time. Mr. Long's recommendation to the board is to approve the reinstatement of the LS6 homestead for 2017.

Mr. McDaniel motioned to approve the reinstatement of the LS6 homestead for 2017. The motion was seconded by Chairman Norris and the motion carried unanimously.

5). Chief Appraiser Long stated that there were five appeals for the removal of homesteads. Mr. Long's recommendation for these homesteads is to reinstate the 2016 homesteads for 2017 on parcels 213-01-009, 211-01-056, 043-03-011, 251A-05-002 and 238-02-009.

Chairman Norris motioned to approve the reinstatements of the 2016 homesteads for 2017 on the parcels 213-01-009, 211-01-056, 043-03-011, 251A-05-002 and 238-02-009. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

6). Chief Appraiser Long stated that Lisa Scott and Gerald Farquhar submitted a New 2017 Conservation application, during the appeal process, for 1553 S. Walkers Mill Road, parcel no. 222-01-034C. The property consists of 32 acres with a new house. The application reads the bona-fide use is producing plants, trees, fowl or animals using 100% of the land for this use and wildlife habitat of not less than 10 acres of wildlife habitat using 100% of the land for this use. Mr. Long's recommendation to the board is to approve the application.

Chairman Norris motioned to approve the new 2017 Conservation application for parcel 222-01-034C. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

7). Chief Appraiser Long stated that Marsha Cooper submitted a new 2017 Conservation application, during the appeal process, for 320 Teamon Road, parcel no. 240-01-023E. Mr. Long stated that he and Mr. Johnson inspected the property and found nothing had changed since the last inspection in 2016 but did witness the hay being cut. Mr. Long stated that Ms. Cooper had filed an application in 2016 and was denied by the Board of Assessors, on the advice from the Tax Assessors Office. The Board of Equalization approved the application and on the advice from the Tax Assessors Office the board filed with Superior Court. The bona-fide agricultural use from 2016 has not changed for 2017 and the application reads the bona-fide agricultural use is raising, harvesting or storing crops and producing plants, trees, fowl or animals and wildlife habitat of not less than ten acres of wildlife habitat and the production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apiarian products.

Mr. Long's recommendation to the board is to withdraw the 2016 Superior Court appeal and approve the 2016 and 2017 conservation applications.

Chairman Norris motioned to withdraw the 2016 Superior Court appeal for parcel 240-01-023E. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

Chairman Norris motioned to approve the 2016 and 2017 Conservation applications for parcel 240-01-023E. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

8). Chief Appraiser Long stated that Joe and Tricia Rentz submitted a new 2017 Conservation application, during the appeal process, for 260 Poplar Road, parcel no. 279-02-008. Mr. Long stated that he and Mr. Johnson inspected the property and found a new house on the property. The application reads the bona-fide agricultural use is raising, harvesting, or storing crops using 25% of the land for this use and feeding, breeding or managing livestock or poultry using 25% of the land for this use. Mr. Long's recommendation to the board

is to deny the application based on the primary use is residential and the horses are for pleasure and does not use 50% of the property.

Chairman Norris motioned to deny the new 2017 Conservation application for parcel no. 279-02-008 based on the primary use. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

9). Chief Appraiser Long stated that on June 20, 2017 Doug Hollberg, along with two other men, came into the office and requested to see Don Long, without an appointment. These gentlemen wanted to file an appeal for the following properties: 008-18-009, 008-18-009A, 012-22-004A, 008-11-013, 008-08-017B, 008-08-001, 008-08-002, 008-08-017, 019-12-006 and 019-12-004A. Mr. Long stated that he printed out the appeal forms and asked them to complete and sign each one but they were in a hurry and said they would take the forms with them and bring them back. On July 5, 2017 Mr. Hollberg came in and spoke to Joe Maddox, Deputy Chief Appraiser and dropped the appeal forms off, which is after the June 26th deadline. Mr. Maddox was told that these appeals were opened with Don Long.

Chairman Norris motioned to deny all the above referenced appeals and consider them untimely because the appeal forms were not returned before the June 26th deadline date. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

10). Chief Appraiser Long stated that, by law, a list of all the 2017 returned Assessment Notices must be signed by the Probate Judge and posted at the Court House and Court House Annex. He continued to state that 725 notices were returned.

Chairman Norris motioned to approve the list and posting of the 725 returned 2017 Assessment Notices once it is signed by the Probate Judge. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

11). Chief Appraiser Long stated to the board that the 2017 Digest has been completed and the office will roll Wingap over to 2018 as of July 15, 2017. Chief Appraiser Long presented the 2017 Digest Transfer Letter to the board for their approval and submission of the 2017 Tax Digest to Sylvia Hollums, Tax Commissioner.

Chairman Norris motioned to approve and submit the 2017 Tax Digest to Sylvia Hollums, Tax Commissioner. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

12.) (1). Deputy Chief Appraiser Joe Maddox stated to the board that Charles and Toni Grogan filed 2016 appeal for 105 Partridge Path, parcel no. 228C-04-010. The 2016 appeal was forwarded to the Board of Equalization where Mr. and Mrs. Grogan did not appear before this board and no value changes were made. Mr. and Mrs. Grogan filed the appeal to Superior Court and a Settlement Hearing was scheduled but Mr. and Mrs. Grogan did not keep their appointment. Chief Appraiser Long asked the board to approve the filing of this appeal to Superior Court.

Chairman Norris motioned to approve the filing of parcel 228C-04-010 to Superior Court. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

(2). Chief Appraiser Long asked the board to table the discussion for parcels 018-57-001 and 018-57-002.

Chairman Norris motioned to table the discussion for the above referenced parcels. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

At this time, 10:30 A.M., the board moved its meeting into the County Manager's Conference Room for a presentation of Comper by Helen McNulty from Spatialtest. This program is used for a data review tool and appeals. Some of the characteristics are: maps with comparables are side by side in the report, adjustments can be made using the Comp Grid and sale information is automatically updated 2 days per week. Ms. McNulty stated that Chief Appraiser Kim Bryan in Lauren's County is using this product and she asked the board to contact him for reviews. The costs of this program is ten thousand (\$10,000) per year with no limit on users and a \$15,000 setup fee which includes vacant land and Comp Grid. According to Ms. McNulty the fees can be paid quarterly.

William Wilson, County Manager stated to Ms. McNulty that there is not a problem paying the one year in advance with a 50% discount on the setup fee. Ms. McNulty agreed to the 50% setup fee discount.

At 11:20 A.M. the board resumed its meeting in Room 108 of the Annex Building.

F. CHIEF APPRAISER'S REPORT

- 1). Chief Appraiser Long stated that there only a few NO SHOWS during the appeal process after appointments were made.
- 2). Chief Appraiser Long reminded the board of the location for the August 15th Board Meeting which will be held at One Griffin Center, 100 South Hill Street, Griffin GA 30223 – W. Elmer George Municipal Hall.
- 3). Chief Appraiser Long stated that he attended the Safety Meeting and passed out Heat Stress flyers to all the employees.
- 4). July 19, 2017 Joe Maddox, Betty Browning and Jerry Johnson will be attending Unlawful Harassment training class.
- 5). Chief Appraiser Long stated that he, Joe Maddox and Jerry Johnson submitted an appraisal of \$12,800 per acre for the Walking Trail located on Airport Road to William Wilson, County Manager.
- 6). Chief Appraiser Long updated the board on the Sales Ratio.
- 7). Chief Appraiser Long stated that he, Joe Maddox and Jerry Johnson submitted an appraisal of \$3,000 per acre for the property located at 2500 Hollonville Road to William Wilson, County Manager.
- 8). Chief Appraiser stated that at the intersection of North Hill Street and McIntosh a round-a-bout is being installed along with sidewalks.
- 9). Chief Appraiser Long stated that Fred Williams left a message praising the office for a job well done.
- 10). Chief Appraiser Long updated the board on the appeals as of July 11th.

Total appeal count = 784	30 Day Notices = 231	Active = 265	BOE= 103
CHO(Hearing Officer) = 16	Resolved = 82	Withdrawn = 87	
2016 Pending Appeals = 166	2015 Pending Appeals= 68	2014 Pending Appeals= 47	
- 11). Chief Appraiser Long stated that the board filed to Superior Court a 2016 Conservation for parcel no. 240-01-023F, that was approved by the Board of Equalization but after reviewing this again it is Chief Appraiser Long's recommendation to the board to withdraw the 2016 Superior Court case.

Chairman Norris motioned to approve the withdrawal of the 2016 Superior Court case for parcel no. 240-01-023F. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

12). Chief Appraiser Long updated the board on the appeals percentage. If the appeals are greater than 3% in dollars or the parcels are over 3% in value then the Tax Assessors Office would receive an additional 180 days to work the 2017 appeals and we have met that requirement.

13). Deputy Chief Appraiser asked the board to review the 2017 appeal for parcel no. 007-16-026. The question is should we allow an appeal to be filed when there is a cloud on the title of ownership? After discussion the board's opinion to allow the owner (person paying taxes) to file the appeal but it probably would be a good idea to contact Jim Fortune, County Attorney.

G. ASSESSORS COMMENTS

H. CLOSED SESSION

None

I. ADJOURNMENT

There was no further business. Chairman Norris motioned to adjourn at 11:49 A.M. The motion was seconded by Vice Chairman McDaniel and the motion carried unanimously.



SPALDING COUNTY BOARD OF TAX ASSESSORS
2017 Conservation - Parcel: 266-01-021

Requesting Agency

Betty Browning

Requested Action

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

The Estate of Leon Archer

2116 W. Ellis Road

Parcel: 266-01-021

Requirement for Board Action

Georgia Code: 48-5-7.4

Spalding County Board of Tax Assessors Policy and Procedure Manual

Is this Item Goal Related?

No

Summary and Background

Property is originally in the name of Leon Archer and he is deceased as of May 31, 2016. The 2009 covenant was removed for 2017 and no letter of Intent to Breach was mailed. According to Department of Revenue the widow should have had the opportunity to file in the Estates name.

Fiscal Impact / Funding Source

STAFF RECOMMENDATION



SPALDING COUNTY BOARD OF TAX ASSESSORS Review BOE Decisions

Requesting Agency

Joe Maddox

Requested Action

Review the Board of Equalization decisions dated July 26, 2017.

Requirement for Board Action

Is this Item Goal Related?

No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION



SPALDING COUNTY BOARD OF TAX ASSESSORS 2017 Digest

Requesting Agency

Don Long

Requested Action

Review the 2017 Digest final calculations.

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 Permits

Requesting Agency

Robby Williams

Requested Action

Recommendation to conduct audits on twenty five (25) selected businesses.

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 Cell Tower Results

Requesting Agency

Robby Williams

Requested Action

Review results of audits conducted on cell towers.

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
Civil Action No. 17V-782-CCE

Requesting Agency

Don Long

Requested Action

Review and signature of the Chairman for Civil Action No. 17V-782 CCE.

Requirement for Board Action

Is this Item Goal Related?

No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION



SPALDING COUNTY BOARD OF TAX ASSESSORS FYI

Requesting Agency

Betty Browning

Requested Action

Information:

1). Consent Order - Griffin Cola Company, LLC

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 Closed Session

Requesting Agency

Don Long

Requested Action

Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a County officer or employee as provided in O.C.G.A. section 50-14-3(6).

Requirement for Board Action

Is this Item Goal Related?

No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION