

Agenda

Spalding County Board of Tax Assessors Regular Session Tax September 20, 2017 3:00 PM 119 East Solomon Street

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 Regular Scheduled meeting for August 15, 2017.

D. OLD BUSINESS -

E. NEW BUSINESS -

1. Consider the approval to accept a 2017 Appeal for the following property:
McLeroy, Johnny Dee
536 Lane Street
Parcel: 008-16-010A
2. Consider the approval to breach the following 2010 Conservation Covenant:
Frances Wrenn
2155 Rehoboth Church Road
Parcel: 224-01-018
3. Consider the approval to place a nominal value of \$100 on the following common space:
Griffin Remodeling
111 Jacqueline Drive
Parcel: 269-01-015H
4. Review and approve the 2017 values for Public Utilities as received by the Department of Revenue.

F. CHIEF APPRAISER'S REPORT

G. ASSESSORS COMMENTS

H. CLOSED SESSION

I. ADJOURNMENT



SPALDING COUNTY BOARD OF TAX ASSESSORS August 15, 2017 Minutes

Requesting Agency

Betty Browning

Requested Action

Consider the approval of the Regular Scheduled meeting for August 15, 2017.

Requirement for Board Action


Is this Item Goal Related?

No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION**ATTACHMENTS:**

Description	Upload Date	Type
 Minutes	9/13/2017	Cover Memo

**Spalding County Board of Tax Assessors
Regular Session Tax Assessors
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

The Spalding County Board of Tax Assessors May Regular Scheduled Meeting was scheduled and held on Tuesday August 15, 2017 at the One Griffin Center-100 South Hill Street, Griffin, GA 30223 at 10:00 A.M. The meeting was brought to order at 10:08 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 and Personal Property Appraiser Robby Williams

B. CITIZENS COMMENT

None

C. MINUTES – July 11, 2017

Mr. McDaniel motioned to approve the July 11, 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, Leon Archer, the owner of 2116 West Ellis Road, parcel no. 266-01-021 is deceased and his widow wanted to continue the 50 acres with a house conservation covenant that is only in Mr. Archer's name. The new covenant will be in the name of The Estate of Leon Archer. Chief Appraiser Long's recommendation to the board is to approve the new 2017 covenant.

Mr. McDaniel motioned to approve the new 2017 Conservation covenant for parcel no. 266-01-021. The motion was seconded by Chairman Norris and the motion carried unanimously.

2). Chief Appraiser Long stated that previously the board denied a conservation covenant for the property located at 126 Gainer Road, parcel no. 200A-01-062 and was forwarded to the Board of Equalization. On July 26, 2017 the Board of Equalization granted the 2017 Conservation for this parcel. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson has inspected the property and the current use is not at least 50% of the property and his recommendation to the board is to file the Board of Equalization's decision to Superior Court.

Chairman Norris motioned to file the Board of Equalization's decision to Superior Court for parcel no. 200A-01-062. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

3). Chief Appraiser Long submitted the final calculations for the 2017 Digest. He stated that presented packets to the City of Griffin and the Spalding County School Board explaining the Pilot Agreements and the hospital exemptions which explained the growth, due to reassessing, was higher than new constructions. Chief Appraiser Long stated that when this occurs you have no choice but to roll back the millage rate which the school board did not want to do and William Wilson, County Manager wanted to leave it as 15.66. After the County Commissioners voted the millage rate was rolled back to 15.360 for the county and the first and only meeting to approve the 2017 Digest will be held on August 21, 2017 and it will have to be signed by the Board's Chairman.

4). Personal Property Appraiser Robby Williams asked the board to add two additional companies to the list of eleven already approved for audits. The two companies are International Paper and HK Logistics/Dematic. Mr. Williams stated that International Paper will be audited for years 2015, 2016 and 2017 also HK Logistics/Dematic will be audited for 2013, 2014, 2015 and 2016.

Chief Appraiser Long stated that he and Mr. Williams, Joe Mendola and Jim Fortune, County Attorney met with Caterpillar and Caterpillar has agreed to pay the sixteen million discovery for 2015 and they are now cooperating.

Mr. McDaniel motioned to approve the addition of International Paper and HK Logistics/Dematic for audit. The motion was seconded by Chairman Norris and the motion carried unanimously.

5). Personal Property Appraiser Robby Williams stated the twenty four cell towers has been audited and \$2,777,087.00 of value was discovered which results in \$44,000.00 in taxes plus the ten percent penalty. Mr. Williams asked the board to accept the results.

Chairman Norris motioned to accept the cell tower audit results. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

6). Chief Appraiser Long stated that the property located at 237 Sapelo Road which consist of 30 acres with a house is being condemned by the county in Civil Action 17V-782-CCE. After Chairman Norris' review he signed the acknowledgement.

F. CHIEF APPRAISER'S REPORT

1). Chief Appraiser Long stated that Gloria Bradley owns the property located at 2375 Teamon Road, parcel no. 202-01-010. On her behalf Bobby Bradley, POA is requesting, in writing, to breach the 2014 conservation covenant without penalty due to this being her second term and being over 65.

Chairman Norris motioned to approve the Conservation Breach on parcel no. 202-01-010 without penalty. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

2). Chief Appraiser Long presented to the board the Consent Order for Griffin Coca Cola Company parcels 018-57-001 and 018-57-002 which were settled prior to going to court.

Update on the Development Authority starting to maintain the Pilot Agreements Recovery Payments, 2017 Assessment Summary, 2017 Appeals Status, 2015-2017 Hearing Officer Appeals, Don Long and Robby Williams upcoming Leadership classes, Don Long, Betty Browning and Jerry Johnson Course VI: Management Development Course, Kristin Fuller passed Course V and Joe Maddox will be taking his Defense Driving Course.

H. CLOSED SESSION

Mr. McDaniel motioned to take the Board into Closed Session at 11:10 A.M. The motion was seconded by Chairman Norris and the motion carried unanimously.

Mr. McDaniel motioned to come out of Closed Session at 11:23 A.M. The motion was seconded by Chairman Norris and the motion carried unanimously.

I. ADJOURNMENT

There was no further business. Chairman Norris motioned to adjourn at 11:24 A.M. The motion was seconded by Mr. McDaniel and the motion carried unanimously.



SPALDING COUNTY BOARD OF TAX ASSESSORS
Appeal - Parcel: 008-16-010A

Requesting Agency

Betty Browning

Requested Action

Consider the approval to accept a 2017 Appeal for the following property:
McLeroy, Johnny Dee
536 Lane Street
Parcel: 008-16-010A

Requirement for Board Action

Is this Item Goal Related?

No

Summary and Background

According to owner their appeal was mailed on 6/7/2017 but the Tax Assessors Office did not receive it.

Fiscal Impact / Funding Source

STAFF RECOMMENDATION



SPALDING COUNTY BOARD OF TAX ASSESSORS
Conservation Breach - Parcel: 224-01-018

Requesting Agency

Betty Browning

Requested Action

Consider the approval to breach the following 2010 Conservation Covenant:
Frances Wrenn
2155 Rehoboth Church Road
Parcel: 224-01-018

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"/> Documents	9/18/2017	Cover Memo

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.

2010 FEB 2 PM 3 28

PT-283A REV 8/07

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

MARCIA L. NORRIS, 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) - **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.**

WRENN FRANCES B

Owner's Mailing Address

City, State and Zip:

Number of acres included in this application.

GRIFFIN GA 30224

2155 REHOBOTH CHURCH RD

Agricultural Land: _____

Timber Land : _____

Property location (Street, Route, HWY, etc.)

City, State and Zip of Property:

Total Acres : 93.26

2155 REHOBOTH CHURCH RD

GRIFFIN GA 30224

District	Land Lot	Sublot and Block	Recorded Deed	List types of storage and processing buildings:
03	107		3421 - 338	

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.

Frances B. Wrenn

Feb. 1, 2010

Sworn to and subscribed before me this *1* day of *February 2010*

Signature of Taxpayer or Taxpayer's Authorized Representative

Date Filed

Kathy Norris

Notary Public

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:	TAX DISTRICT:	TAXPAYER ACCOUNT NUMBER:	YR. COVENANT:
224 01018	03	16933	
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, 2010 Ending Dec 31, 2019	
	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.

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

[illegible]

☒ 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.)

[✓] 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 _____

- 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

Owner	ALDRIDGE LISA A	Parcel #	224 -01-018F	Key	269022488	Load Image
Grantee	Grantor	Date	Deedpage	Rsn	Saleprice	Cs
ALDRIDGE LISA A	ELIZABETH BENJAMIN BANKS LLC	06/22/2017	4179- 95	QC		V5
ALDRIDGE LISA A	ELIZABETH BENJAMIN BANKS LLC	06/22/2017	4179- 94	MT	300000	V5
ELIZABETH BENJAMIN BANKS LLC	WRENN FRANCES B	01/18/2010	3421- 337	QC		A5
ELIZABETH BENJAMIN BANKS LLC	METHENY MELISSA MAXWELL	11/29/2007	3219- 271	PT		V5
ELIZABETH BENJAMIN BANKS LLC	STEWART MEREDITH ELIZABETH	11/29/2007	3219- 268	PT		V5
ELIZABETH BENJAMIN BANKS LLC	MAXWELL ROBERT BENJAMIN III	11/19/2007	3219- 265	PT		V5

Sales Information

Buyer	ALDRIDGE LISA A	Sale Price	300,000	Net Saleprice	138000
Seller	ELIZABETH BENJAMIN BANKS LLC	Adjustment	162000	Instrument	
PT-61 #	PT-61 126-2017 1346	State (Y/N)	N	Acres	0.00
Sale Date	06/22/2017	FMV	0	Class	Conservation Use
RETT	0.00	MAVVAL	0	Strat	Large Tract
Print Survey	<input type="checkbox"/> Survey Sent	Qualifier	KH	RSN	MULTIPLE PARCELS
	<input type="checkbox"/> Survey Received	<input checked="" type="checkbox"/> Digest Value (SB346)			Land Class / Strat : V5
		Asmt Reason	OWNERSHIP CHANGE		

Comments

SALE INCLUDES 224-1-18E, 18F & 18G mailed sales questionnaire to verify fmV 8.10.2017 khollis
This value is 46% of total sale price



Edit History

Cancel

New

Delete

Apply

OK



B-2
14.63*

B-1
18.62*

A-7
21.65*

A-6



SPALDING COUNTY BOARD OF TAX ASSESSORS
Green Space - Parcel: 269-01-015H

Requesting Agency

Betty Browning

Requested Action

Consider the approval to place a nominal value of \$100 on the following common space:
Griffin Remodeling
111 Jacqueline Drive
Parcel: 269-01-015H

Requirement for Board Action

Is this Item Goal Related?


No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

ATTACHMENTS:

Description	Upload Date	Type
 Documents	9/18/2017	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: 9-5-2017

Appraiser's Name: Joe Maddox

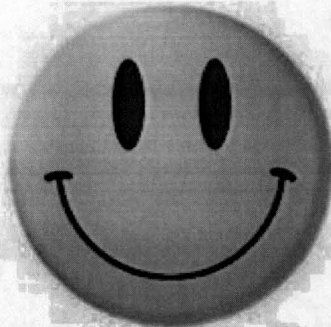
Tax Payer's Name: _____

Property Address: 111 Jacqueline Drive

Property Parcel or PP Account #: 25455

Reason: Property is green space per deed. It had a value
placed on it during the revaluation. Sylvia needs the value
put at \$100 so she does not have to sell at the courthouse steps.
The value needs to be changed back to 2012.

Thank You!



(Have A Nice Day!)

Board of Trustees of the University of California

These comments are for the information of the Board and are not intended to be a part of the

minutes.

9-2-2017

Joe Mabbay

Executive Vice

25422

The value of the property is given as \$100,000. It has a value of \$100,000 as shown on the valuation. Since the value of the property is \$100,000, it is not necessary to set off the value of the property as \$100,000.

Thank you.

269 01015H			2018 Spalding County Board of Assessors						8/2/2017 8:10:17 AM Acct # 25455 jmaddox						
Owner Information			General Property Information						Values						
GRIFFIN REMODELING INC 591 YARBROUGH MILL RD WILLIAMSON, GA 30292			SITUS	111 JACQUELINE DR						Imp Val	0				
			LEGAL	111 JACQUELINE DR 10.70 AC						Acc Val					
			Tax District	SPALDING COUNTY	GMD	1067	Homestead	S0		Land Val	66,411				
			Total Acres	10.70	LL	031	No Covenant			Total Value	66,411				
			Zoning		LD	01	Acc/Des	4C - .000000		2017 : 66,411	2016 : 66,411				
			Unit			Return Value		0		2015 : 66,411	2014 : 66,411				
Topography - 1.00		Wetlands - .85		Shape - 1.00		Easements - 1.00		External - 1.00		Assemblage - 1.00		Other - 1.00		12661 - 1.00	
PROPERTY NEVER TRANSFERRED TO HOA - INTEREST TO GREENBELT AREA NOT APPLICABLE TO INDIVIDUAL PROP OWNERS IN SUBDIVISION. KH ; 2000: 259-1-15.; FOR 2005: PROPERTY SUBDIVIDED.; JACQUELINE DR PH 2 TO SPALDING CO (50' RW) 2577/67 7/22/04. ;															

SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
SPALDING COUNTY	GRIFFIN REMODELING INC	2004-07-22	2577 65	24 679		0 A4		0 GV
GRIFFIN REMODELING INC	EVANS FRANCIS JACKSON SR	2002-08-22	2200 319			0 A5		0 XX

LAND INFORMATION

CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
A4	661 Turtle Tracts S/D	Acre	10.70	0	0	0		13,000.00	13,000.00	1.00	78,130

RECEIVED

RECEIVED

RECEIVED

RECEIVED

RECEIVED

RECEIVED

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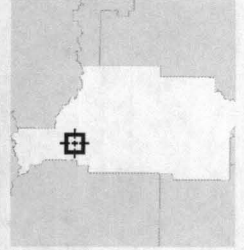
RECEIVED

RECEIVED

RECEIVED



Overview



Legend

- Parcels
- Roads

Parcel ID 269 01015H
Class Code Agricultural
Taxing District SPALDING COUNTY
SPALDING COUNTY
Acres 10.7

Owner GRIFFIN REMODELING INC
591 YARBROUGH MILL RD
WILLIAMSON GA 30292
Physical Address 111 JACQUELINE DR
Assessed Value Value \$66411
Land Value Value \$66411

Last 2 Sales			
Date	Price	Reason	Qual
7/22/2004	\$0	GV	U
8/22/2002	\$0	XX	U

(Note: Not to be used on legal documents)

Date created: 8/2/2017
Last Data Uploaded: 8/1/2017 8:29:40 PM



Developed by
The Schneider Corporation

[illegible]

CONSTRUCTION															SKETCH		Story	
Foundation		Roofing		Heating														
Conc. Block		Asph. Shingle		None														
Brick		Wood Shingle		Forced Air														
Slab		Slate or Tile		Floor Furnace														
Piers		Metal		Elec. Base Bd.														
		Roll Roofing		Hot Water														
Basement																		
None		Floors	B 1 2	Wall Heat														
Part		Concrete		Solar														
Half		Hd'wood		Space														
Full		Pine		A/C														
Bsmt. Finish		Plywood		Heat Pump														
Size	Sq.Ft.	Carpet																
Grade		Tile		Plumbing														
Exterior Walls		Interior	B 1 2	Bathroom														
Wood		Drywall		Half Bath														
		Plaster		Extra Fixtures														
		Wood		None														
Cedar		Paneling		Attic														
Wood Shingle		Unfinished		None														
Alum/Vinyl				Size P 1/2 % F														
Asbestos Shing.		Other Features		No Finish														
Brick		Fireplace		Finished														
Brick Veneer		Trim																
Trim		Bsmt. Fin.																
Conc. Block		Site Imp.																
Stone																		
		Total																
Yard Items		Construction	Floor	Size	Area	Age	Grade	Price	Rep. Cost	Depreciation	TOTAL							
Inspection		Review	TOTAL IMPROVEMENT VALUE															



SPALDING COUNTY BOARD OF TAX ASSESSORS

Public Utilities

Requesting Agency

Betty Browning

Requested Action

Review and approve the 2017 values for Public Utilities as received by the Department of Revenue.

Requirement for Board Action

Is this Item Goal Related?

No

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION