

**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.