

Agenda

**Spalding County Board of Tax Assessors
Regular Session Tax
February 16, 2016
10:00 AM
Courthouse Annex 119 East Solomon Street, Room
108 Griffin, GA 30223**

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 that was held at the Senior Citizens Center on Tuesday, January 20, 2016.

D. OLD BUSINESS -

1. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) for:**
Cline, Curtis M. Jr. & Shirley
1051 Baptist Camp Road
Parcel: 244-02-002

E. NEW BUSINESS -

1. **Scott Berta**
Georgia Registered Forester
Speak on Timber on Agricultural Properties
2. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) application for:**
A Hunt Club, LLC
5226 W. Ellis Road
Parcel: 271-01-004A
3. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) application for:**
Carden, Randy L.
58.50 AC Williamson Road
Parcel: 276-01-005J
4. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) application for:**
Cobb, Shirley
419 Dobbins Mill Road
Parcel: 246-01-011
5. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) application for:**
Cowan, Henrietta
4369 W. Ellis Road
Parcel: 264-01-020E
6. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) application for:**
Davis, Joshua James

691 W. Williamson Road Parcel: 277-01-028

7. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) application for:**
*Fields, Larry W. 4377 W. Ellis Road Parcel:
264-01-020*
8. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) application for:**
*Hester, Virginia A. 102 Oak Drive Parcel:
265-01-011B*
9. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) application for:**
*Hudson, Clara J. 3601 W. Ellis Road Parcel:
265-01-015*
10. **Consider approval of the 2016 Current Use Value Assessment (CUVA) application for:**
*Kay, James & Brenda 116 Kay Road
Parcel: 254-02-030B*
11. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) application for:**
*Kingry, Ashlyn
256 Merrybrook Road
Parcel: 234-03-004*
12. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) application for:**
*Scott, John O.
Parcel: 245-01-010B
2115 N. 2nd Street Ext.*
13. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) application for:**
*Scott Sr., John O.
1714 N. 2nd Street Ext. Parcel: 251-02-001A*
14. **Consider approval of the 2016 Current Use Valuation Assessment (CUVA) application for:**
*Sweat, Joseph A.
23.62 Acres David Elder Road Parcel: 257-01-009B*
15. **Consider approval of the ownership name change from Mark Wallace to Wallace Family Estate LLC. for the following parcels currently under conservation:**
*262-01-015
262-02-014
262-03-014A
262-03-019A
263-01-001
263-01-002
263-01-004*
16. **Consider approval of the Conservation Use-Multiple Parcels Policy:**
1). Property owned by a bona fide farmer who has property that is contiguous with their other agricultural properties or is in the close proximity is considered by the board as one farming operation. The land under this same farming operation would then qualify for conservation use.
17. **Consider the policy change on how the appraisers figure the value of a house with additions not completed:**
Take percent complete value and divide by total value and put percentage in % complete field.
18. **Consider the approval and adoption of the following Appraisal Methodology policy:**
In setting a property's fair market value in Spalding County the Board of Assessors and appraisal staff will consider and use one or more of the following approaches to value: Cost Approach, Income Approach and/or the Sales Approach.
19. **Consider the approval and adoption of the following Appraisal Methodology policy:**
The Spalding County Board of Tax Assessors adopts Marshall & Swift as its Official Cost Manual when valuing properties using the cost approach.
20. **Consider the approval/adoption of the Income Approach Policy:**
*The Spalding County Board of Tax Assessors adopts the following as references when determining a capitalization rate from the income approach:
1). American Council of Life Insurance
2). Realty Rates
3). Market Rates from sales
4). CBRE*
21. **Consider the approval/adoption of the Sales Approach Policy:**
Residential sales are considered in the subject's neighborhood as well as the subject's property's sale. If there are no sales or a lack of sales then the appraisal staff shall search for sales outside the subject property's neighborhood to

other comparable neighborhoods per properties per the appraiser's discretion.

22. **Consider the approval to remove from the 2014 & 2015 digest a 2007 Sea Fox boat that was sold in 2013 for:**
Stanford, James T. Personal Property #6125
23. **Consider the approval/adoption of the following Transcripts or Recordings Policy:**
The Spalding County Board of Tax Assessors adopts the following regulation 560-11-12-.06 as established for Board of Equalization.
560-11-12-.06 Transcripts or Informal Hearing or Meeting before the Board of Tax Assessors or Appraisal Staff.
 - 1). *Any party may request that the hearing be conducted before a court reporter, or recorded in audio and/or video.*
 - 2). *The request shall be in writing and include an agreement by the requesting party that he or she shall pay the costs incurred by the request or that he or she shall procure at his or her own cost and on his or her own initiative, the court reporting or recording services or devices for the hearing.*
 - 3). *Regardless of who makes the arrangements or requests the transcript, or tape or video record be made, the original transcript, or tape or video record of the proceedings shall be submitted to the board of assessors at the end of the informal hearing or meeting the transcript, or tape or video record.*
24. Consider approval of the 2015 Appeals certification to the Board of Equalization .
25.
 - A). **A motion to accept or deny the:**
Annual Certification for 2016 for Investment & Job Goals.
 - B). **A motion to accept or deny the:**
Annual Certification for 2015 for Investment & Job Goals.
 - C). **A motion to accept or deny the:**
Annual Certification for 2014 for Investment & Job Goals.
 - D). **A motion to accept or deny the:**
Investment and Jobs shortfall percentage for 2015 of 62.5% and issue an Assessment Notice for an assessment of \$2,808,041.
 - E). **A motion to accept or deny the:**
Investment and Jobs shortfall percentage for 2014 of 63% and issue on Assessment Notice for an assessment of \$3,524,726.

E. CHIEF APPRAISER'S REPORT

- 1). *Informational Purposes:*
Robbie Williams DOR Grades

F. ASSESSORS COMMENTS

G. CLOSED SESSION

H. ADJOURNMENT