

MINUTES

*The Spalding County Board of Tax Assessors
Regular Scheduled Meeting*

Tuesday, February 21, 2017

*119 E. Solomon Street - Room 101
Griffin, GA 30223*

A. CALL TO ORDER

The Spalding County Board of Tax Assessors January Regular Scheduled Meeting was held on Tuesday, January 10, 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 10:02 A.M. by Chairman William Norris with Vice Chairman Johnie 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. CITIZEN COMMENTS

None

C. MINUTES

Mr. McDaniel motioned to approve the minutes, as read, from the Regular Scheduled January 21, 2017 meeting. The motion was seconded by Mr. Wideman and the motion carried unanimously.

D. OLD BUSINESS

1). Mr. Jack Gilbert was present and resides at 1125 Amelia Road. Mr. Gilbert explained to the board that he has approval from Community Development to build a second home on the parcel nearest to Amelia Road. Mr. Gilbert's question to the board is, will this breach my conservation covenant?

Chief Appraiser Long stated that the code section says you can deed up to 5 acres to a family member of the 4th degree. This means you can deed up to 5 acres to your mother-in-law without penalty.

Chairman Norris motioned to approve no breach. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

E. NEW BUSINESS

1). Elizabeth Butler of 370 Lenox Circle submitted a letter requesting the board to review her current conservation covenant for the property located at 348 Lenox Circle, which is 18.06 acres. Ms. Butler's son-in-law is interested in purchasing this property but Ms. Butler is concerned what would happen if he did not qualify for conservation and would she be responsible for the penalties? Chief Appraiser Long stated that the covenant expires on December 31, 2018 and he would suggest to send her a letter highlighting the options she would have that would release the covenant. Mr. Long stated that the board could not determine if the new owner would qualify until he owns the property.

Chairman Norris motioned to send Ms. Butler a letter highlighting her options. The motion was seconded by Mr. Wideman and the motion carried unanimously.

2). Caroline LaBriola submitted a letter along with a copy of her lease and insurance certification for the property located at 807 Patterson Road consisting of 30.31 acres and owned by her uncle Jeffery Hill. Ms. LaBriola is interested in purchasing this property but does not want Mr. Hill to acquire a large penalty.

Chief Appraiser Long stated that the owner is in his second term and could possibly meet the age to discontinue the covenant but Ms. LaBriola could continue his covenant but if they did not keep the property in a bona-fide agricultural use then the breach will fall back on Mr. Hill.

Chief Appraiser Long's suggestion is to send a letter highlighting the owner's options that would enable him to discontinue the covenant.

Chairman Norris motioned to send a letter to Ms. LaBriola. The motion was seconded by Mr. Wideman and the motion carried.

3). Roy Wesley & Christine Hallman submitted a new conservation covenant application for the property located at 603 S. New Salem Road (parcel no. 265-01-003A). The new application is to add 4.39 acres to the existing covenant of 30.00 acres.

Chairman Norris motioned to approve the addition of 4.39 acres to the existing covenant. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

4). Leslie J. Camp and Lesa M. Camp submitted a new conservation covenant application for the property located at Railroad Drive (parcel no. 269-02-007E). The new application is to add 2.768 acres to the existing 9.65 acres.

Chairman Norris motioned to approve the addition of 2.768 acres to the existing covenant. The motion was seconded by Mr. Wideman and the motion carried unanimously.

5). (a) Chief Appraiser Long stated that Marshall Pape submitted a 2017 Renewal Conservation Application for the property located at Pinelea Road (parcel no. 120-01-04) which consists of 32.80 vacant acres. Chief Appraiser Long state that he and Real Property Appraiser Jerry Johnson inspected the property and found the property to be in a natural state and near the possible airport site. The application states the bona-fide agricultural use is producing plants, trees, fowl or animals. 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 120-01-004. The motion was seconded by Mr. Wideman and the motion carried unanimously.

(b) Chief Appraiser Long stated that Annie Haluka and Sherry Stanley submitted a 2017 New Conservation Application for the property located at S. Walkers Mill Road (parcel no. 222-01-034B). The property consist of 63.10 acres of vacant land and is applying for a bona-fide use of producing plants, trees, fowl or animals using 50% of the property for this purpose and wildlife habitat of not less than ten acres of wildlife habitat using 50% of the property for this purpose. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and his recommendation is to approve.

Chairman Norris motioned to approve the 2017 Conservation Application for parcel 222-01-034B. The motion was seconded by Mr. Wideman and the motion carried unanimously.

(c). Chief Appraiser Long stated that William Jones submitted a 2017 Renewal Conservation Application for the property located at 233 Smoak Road (parcel no. 211-01-003D) which consists of 10.00 acres with a house and prefab carport. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property and found 2 horses and 1 donkey. The application states the bona-fide agricultural use is 3% raising, harvesting, or storing crops, 95% feeding, breeding, or managing livestock and producing plants, trees, fowl, or animals (fruit trees). Chief Appraiser Long's recommendation to the board is to deny because the animals are pets and not a bona-fide agricultural use.

Chairman Norris motioned to deny the 2017 Renewal Conservation Application for parcel 211-01-003D because no bona-fide agricultural use is being performed. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

(d). Chief Appraiser Long stated that Ira Brown submitted a new 2017 Conservation Application for the property located at Futral Road (parcel no. 227-01-015C), which consists of 6.46 acres. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property and found the property is not adjacent to any other parcels in the same name. The application states the bona-fide agricultural use is producing plants, trees, fowl, or animals using 100% of the property for this use. Chief Appraiser Long's recommendation to the board is to deny the application based on the acreage size with no additional documentation proving a bona-fide agricultural use is taking place.

Chairman Norris motioned to deny parcel 227-01-015C based on the acreage amount with no additional documentation. The motion was seconded by Mr. Wideman and the motion carried unanimously.

(e). Chief Appraiser Long stated that James Peters submitted a new 2017 Conservation Application for the property located at 4092 Jackson Road (parcel no. 209-01-010C), which consists of 106.53 acres. Chief Appraiser Long stated he and Real Property Appraiser Jerry Johnson inspected the property and found 2 houses, 2 garages, stables, pole shelters and shop equipment building. The application states the bona-fide agricultural use is 95% raising, harvesting, or storing crops and the future would include feeding, breeding, or managing livestock or poultry. Chief Appraiser Long's recommendation to the board is to approve the application.

Mr. McDaniel motioned to approve the new 2017 Conservation Application for parcel 209-01-010C. The motion was seconded by Mr. Wideman and the motion carried unanimously.

(f). Chief Appraiser Long stated that Raymond and Nancy Bennett submitted a Renewal 2017 Conservation Application for the property located at 2614 Locust Grove Road (parcel no. 209-01-039) which consists of 20 acres. Chief Appraiser Long stated that he and Real Property Appraiser Jerry Johnson inspected the property and found a house, storage buildings, barn, 25 head of cattle, fencing and approximately 70% is being used for the cattle and he does park his dump trucks on the property. The application states the bona-fide agricultural use is 70% feeding, breeding, or managing livestock or poultry. Chief Appraiser Long's recommendation to the board is to approve.

Chairman Norris motioned to approve the 2017 Renewal for parcel 209-01-039. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

(g). Chief Appraiser Long stated that Humberto Colin submitted a new 2017 Conservation Application for the property located at 1650 N. Walkers Mill Road (parcel no. 210-01-004) which consists of 25.53 acres. The application states the bona-fide agricultural use is 100% feeding, breeding, or managing livestock or poultry. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found 2 barns/stables and cattle. Chief Appraiser Long's recommendation to the board is to approve.

Chairman Norris motioned to approve the 2017 Conservation Application for parcel 210-01-004. The motion was seconded by Mr. Wideman and the motion carried unanimously.

(h). Chief Appraiser Long stated Marvin Duerr submitted a new 2017 Conservation Application for the property located at 2298 S. Walkers Mill Road (parcel no. 227-01-019B) which consists of 23.57 acres. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found 2 barns, equipment building, old mobile home worth \$1.00 sqft, pond and deer stands. The application states the bona-fide agricultural use is 100% producing plants, trees, fowl, or animals. Chief Appraiser Long stated that the primary use of the property is for family deer hunting and no sign of a bona-fide agricultural use and his recommendation to the board is to deny.

Chairman Norris motioned to deny the new 2017 Conservation Application for parcel 227-01-019B based on no bona-fide agricultural use. The motion was seconded by Mr. Wideman and the motion carried unanimously.

(i). Chief Appraiser Long stated that Donald and Brandy Brown submitted a new 2017 Conservation Application for the property located at 1848 Barnesville Road (parcel no. 226-01-021) which consists of 15.19 acres of vacant land. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found fencing and a pond and the property is adjacent to parcel 226-01-020A which is owned by the Brown's and currently in conservation. Chief Appraiser Long's recommendation to the board is to approve the application.

Chairman Norris motioned to approve the new 2017 Conservation Application for parcel 226-01-021. The motion was seconded by Mr. Wideman and the motion carried unanimously.

(k). Chief Appraiser Long stated that Roseanna Campbell submitted a new 2017 Conservation Application for the property located at 1500 Barnesville Road (parcel no. 226-01-020B) which consists of 15.12 acres. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found a house, small pond, horses and a gas easement. The application states the bona-fide use is 50% feeding, breeding, or managing livestock or poultry and 50% being used as a wildlife habitat of not less than ten acres of wildlife habitat. Chief Appraiser Long's recommendation to the board is to deny based on the primary use of the property is for residential purposes.

Mr. McDaniel motioned to deny the new 2017 Conservation Application for parcel 226-01-020B based on the primary use. The motion was seconded by Chairman Norris and the motion carried unanimously.

(l). Chief Appraiser Long stated that Keith Norris submitted a Renewal 2017 Conservation Application for the property located at 173 Ellis Dairy Road (parcel no. 226-01-019J) which consists of 46.16 acres. The application states the bona-fide agricultural use of the property is 5%

raising, harvesting, or storing crops and 80% feeding, breeding, or managing livestock or poultry and 100% Wildlife habitat and 20% production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found fencing and cattle. Chief Appraiser Long's recommendation to the board is to approve.

Mr. McDaniel motioned to approve the Renewal 2017 Conservation Application for parcel 226-01-019J. The motion was seconded by Chairman Norris and the motion carried unanimously.

(m). Chief Appraiser Long stated that David Stubblefield submitted a Renewal 2017 Conservation Application for the property located at 681 Buck Creek Road (parcel no. 225-01-029) which consists of 21.90 acres. The application states the bona-fide agricultural use is 60% wildlife habitat of not less than 10 acres of wildlife habitat. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found a house, animals are pets, purchases hay year round and a river. Chief Appraiser Long's recommendation to the board is to approve.

Chairman Norris motioned to approve the Renewal 2017 Conservation Application for parcel 25-01-029. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

(n). Chief Appraiser Long stated that Darlene and Randal Sheets submitted a new 2017 Conservation Application for the property located at Bucksnot Road (parcel no. 217-01-006E) which consists of 44.36 vacant acres. The application states the bona-fide agricultural use of the property is 10% producing plants, trees, fowl or animals and 100% wildlife habitat. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found it to be in its natural state. Chief Appraiser Long's recommendation to the board is to approve.

Mr. McDaniel motioned to approve the new 2017 Conservation Application for parcel 217-01-006E. The motion was seconded by Mr. Wideman and the motion carried unanimously.

(o). Chief Appraiser stated that John and Debbie Payne submitted a new 2017 Conservation Application for the property located at 3965 High Falls Road (parcel no. 217-01-006D) which consists of 3.00 acres. The application states the bona-fide agricultural use of the property is Other. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found a house and no sign of a bona-fide agricultural use. Chief Appraiser Long's recommendation to the board is to deny based on the primary use of the property is residential.

Mr. McDaniel motioned to deny the new 2017 Conservation Application for parcel 217-01-006D based on the primary use. The motion was seconded by Chairman Norris and the motion carried unanimously.

(p). Chief Appraiser Long stated that John and Debbie Payne submitted a new 2017 Conservation Application for the property located at 77 Bucksnot Road (parcel no. 217-01-006B) which consists of 1 acre. The application states the bona-fide agricultural use of the property is Other. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found a house, carport, pole shelters and no sign of a bona-fide agricultural use. Chief Appraiser Long's recommendation to the board is to deny based on the primary use of the property is residential.

Chairman Norris motioned to deny the new 2017 Conservation Application for parcel 217-01-006B based on the primary use is residential. The motion was seconded by Mr. Wideman and the motion carried unanimously.

(q). Chief Appraiser Long stated that John and Debbie Payne submitted a new 2017 Conservation Application for the property located at 79 Bucksnot Road (parcel no. 217-01-006) which consists of 47.86 vacant acres. The application the bona-fide agricultural use of the property is 55% production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apiarian products. Chief Appraiser Long and Real Property Appraiser Jerry Johnson inspected the property and found the property to be in its natural state. Chief Appraiser Long's recommendation to the board is approve.

Chairman Norris motioned to approve the new 2017 Conservation Application for parcel 217-01-006. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

6. Chief Appraiser Long stated that Iglesia de Dios Pentecostal submitted a 2017 Exempt Property Application for Religious Organizations for the personal property located at 828 Everee Inn Road (Account No. 9812). Chief Appraiser Long's recommendation to the board is to approve.

Chairman Norris motioned to approve the 2017 Exempt Property Application for Religious Organizations for the personal property (Account No. 9812). The motion was seconded by Mr. Wideman and the motion carried unanimously.

7. Chief Appraiser Long stated that Mr. Cooper of 344 Church Road submitted fire reports from 11/26/2015 when the house completely burned but it was not removed from our records in 2016. Mr. Cooper is asking for a refund for 2016. The property was inspected by the office Field Appraisers, they found that the house was gone. Chief Appraiser Long stated that the board cannot issue a refund but the house can be removed from the 2016 Assessment Notice which would create an ACO that would constitute a refund through the Tax Commissioner's Office. Chief Appraiser Long's recommendation to the board is to approve.

Chairman Norris motioned to remove the house from the 2016 Assessment Notice and forward an ACO to the Tax Commissioner's Office. The motion was seconded by Mr. Wideman and the motion carried unanimously.

8. Chief Appraiser Long stated that Bruce and Glenda Calhoun submitted a written request for a refund because the square footage is incorrect on the property located at 406 Allison Drive. According to Deputy Chief Appraiser Joe Maddox stated that the field appraisers were sent out to this house and the square footage was corrected for 2017. According to the owners the square footage of their house should be 2129 not 2,082. Mr. Maddox's recommendation to the board is to table the request until a copy of the appraiser's sketch is provided.

Mr. McDaniel motioned to table this item until the sketch is provided. The motion was seconded by Mr. Wideman and the motion carried unanimously.

9. Chairman Norris motioned to approve the Authorization Policy presented by Chief Appraiser Long. The motion was seconded by Mr. Wideman and the motion carried unanimously. Mr. McDaniel had to step out of the meeting and did not vote.

10. Chief Appraiser Long requested Deputy Chief Appraiser explain to the board the decisions from the Board of Equalization.

a). Lynda Milam was denied 2015 homestead exemption for the property located at 1610 Morgan Drive by the Board of Tax Assessors and it was forwarded to the Board of Equalization. Ms. Milam is 1/4 owner of the property and occupies the property and the Board of Equalization granted the homestead exemption. Mr. Maddox's recommendation to board is to accept the Board of Equalization's decision because the law is broad and he feels the board would not win the case in Superior Court.

Chairman Norris motioned to accept the Board of Equalization's decision to grant the 2015 homestead exemption. The motion was seconded by Mr. Wideman and the motion carried unanimously.

b). Doug Hollberg filed a 2016 appeal based on value for the property located at 125 N. Hill Street (parcel no. 013-33-015) and the value was not lowered based on comparables and was forwarded to the Board of Equalization. The Board of Equalization heard the appeal on January 19, 2017 and the board lowered the value from \$76,512 to \$54,661. Chief Appraiser Long and Deputy Chief Appraiser Maddox reviewed the decision and filed the appeal to Superior Court before the deadline of February 19, 2017.

Chief Appraiser Long stated to the Board of Tax Assessors that their decision today was to vote yes or no to filing the appeal to Superior Court.

Mr. Wideman motioned to send the 2016 appeal for parcel 013-33-015 to Superior Court. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

11 & 12. Personal Property Appraiser Robby Williams stated to the board that there is a need to issue "modified" subpoenas to Caterpillar Logistics Services

(Account 4578) and Caterpillar Inc. (Account 233) referred to No. 11 and No. 12 on the agenda.

Mr. Williams explained that there was a Georgia Court of Appeals case that stated you cannot issue subpoenas for a fishing exhibition into the affairs of the tax payer so the Fixed Assets (No. 5) must be more specific and that is the reason the submitted subpoenas to be modified.

Chairman Norris motioned to approve issuing “modified” subpoenas to Caterpillar Logistics Services (No. 11) and Caterpillar Inc. (No.12). The motion was seconded by Mr. Wideman and the motion carried unanimously.

13. Personal Property Appraiser Robby Williams submitted to the board for their approval to mail the 2013-2015 Revised Audit results for Cronic Nissan (Account 327) and Cronic Chevrolet Buick GMC, Inc. (Account 8429)

Chairman Norris motioned to approve and mail the Revised Audit Results for Personal Property Accounts 327 and 8429. The motion was seconded by Mr. Wideman and the motion carried unanimously.

F. CHIEF APPRAISER’S REPORT

1). GMASS Proposal for Appraisal Services on Real Property
Chief Appraiser Long submitted to the board documentation showing the COD statistics for the county and remember that the recommended COD for residential is .15 and .20 for commercial.

Sun City	92.2%	COD: 0.0599
Sun City (Built 2015-2016)	92.3%	COD: 0.0576
Sun City (Built 2007-2014)	91.45%	COD: 0.0636
County without Sun City	96.65%	COD: 0.3392
County	94.73%	COD: 0.2785
County & City	95.5%	COD: 0.3122
City	98.33%	COD: 0.3796

Chief Appraiser Long stated that during the Commissioner’s Retreat on Commissioner stated he would like to see the Tax Assessors Office have a 3 year plan. This proposal is a 3-year Maintenance Plan that would start July 2017 and be complete 2020.

1 Year: \$270,000	Physical Review of 1/3 parcels
2 Year: \$270,000	Physical Review of second 1/3 parcels
3 Year: \$450,000	Physical Review of final 1/3 parcels and updating all cost and land schedules.

Chief Appraiser Long stated that if the board approves the proposal it will be included in the 2017-2018 Budget for approval.

Chairman Norris motioned to approve the proposal and include it in the 2017-2018 Budget for final approval. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

2). Chief Appraiser Long stated to the board that the Vulcan appeal has been settled. The company has 500,000 tons of stone dust that is now valued at \$1.00 per ton which is giving the county \$91,000 plus 10% penalty of tax dollars.

3). Chief Appraiser Long updated the board that Jerry Johnson, Betty Browning, Kristin Fuller, Heather Headley, Robby Williams and Renee' Davis-Pope has completed the Defense Driving Class.

4). Chief Appraiser Long updated the board that Renee' Davis-Pope will be taking Course I: Certification for Assessors March 20th-24th.

5). Chief Appraiser Long submitted a letter from Charles K. McKnight, Jr. an attorney with Taylor English Duma, LLP concerning the Client Representation that will determine who is responsible for calculating job shortfalls from Pilot Agreements.

Mr. McDaniel stated that Chuck Copeland is going to be making adjustments on the Pilot Agreements that would use the words good faith and percentages but the city and county need to be business friendly and not penalize businesses that are doing the best they can.

Chairman Norris stated that the responsibility needs to be determined and put in writing so that everyone knows who is to do what.

Deputy Chief Appraiser Joe Maddox stated that according to the Pilot Agreements the issuer is responsible for calculating the job shortfalls.

Chairman Norris motioned to approve the hiring of this attorney and send a letter approving the retainment and request a time to meet with him and discuss our concerns. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

G. ASSESSORS COMMENTS

None

H. CLOSED SESSION

None

I. ADJOURNMENT

There were no further questions or comments.

Chairman Norris motioned to adjourn the meeting at 12:16 P.M. The motion was seconded by Mr. Wideman and the motion carried unanimously.