

AFTER AGENDA

Spalding County Board of Tax Assessors – Regular Session Tax

March 10, 2020 – 9:00AM

119 E Solomon St, Room 108, Griffin, GA 30223

A. CALL TO ORDER

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES

The Spalding county Board of Tax Assessors Regular Scheduled Meeting was held on March 10, 2020 at 9:00AM in the Courthouse Annex, Room 108. The meeting was called to order by Chairman Johnie McDaniel, with Vice-Chairman Dick Morrow and Board Member Brad Wideman attending. Others present were Deputy Chief Appraiser Jerry Johnson and Board Secretary Betsy Bernier.

B. CITIZENS COMMENT

Speakers must sign up prior to the meeting and provide their names, addresses and the topic they wish to discuss. Speakers must direct your remarks to the Board and not to individual Member or to the audience. Personal disagreements with individual Members or County employees are not a matter of public concern and personal attacks will not be tolerated. The Chairman has the right to limit your comments in the interest of disposing of the County's business in an efficient and respectable manner.

Speakers will be allotted three (3) minutes to speak on their chosen topics as they relate to matters pertinent to the jurisdiction of the Board of Tax Assessors. No questions will be asked by any of the members during citizen comments. Outbursts from the audience will not be tolerated. Common courtesy and civility are expected at all times during the meeting. No speaker will be permitted to speak more than three (3) minutes or more than once, unless the Board votes to suspend this rule.

Butch Armistead of 203 E Taylor St, Griffin, Georgia, and Stan Lumsden of 303 Watermark Dr, Peachtree City, Georgia were present to speak on the reason for the potential breach of Conservation Use Valuation Assessment on parcels 273-01-024 and 273-01-001.

Mr. Armistead is a Realtor who has the properties listed for sale. Mr. Lumsden is the owner of the properties. Mr. Lumsden asked for consideration from the Board to waive potential breach penalties.

C. MINUTES

1. Review and approve the Regular Meeting Minutes from the February 11, 2020 Board of Assessors meeting.

Motion by Vice-Chairman Morrow to approve the Regular Meeting Minutes of the February 11, 2020 meeting, motion was seconded by Member Wideman and carried unanimously 3-0.

D. OLD BUSINESS

None

E. CONSENT AGENDA

1. Review and approve Personal Property audit results for the following accounts:

AGA MSO LLC - ACCOUNT #5947
SPALDING ENDOSCOPY CENTER LLC - ACCOUNT #8352

2. Review and approve signed contract for Professional Services by GMass Inc.

3. Review and approve 2020 New Application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

TONY K DUNHAM
AMY M DUNHAM
5000 NEWNAN RD
GRIFFIN GA 30223
PARCEL 270-01-022, 52.48 ACRES

4. Review and approve Continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

ALBERT HENRY JACKSON III
263 HENRY JACKSON RD
GRIFFIN GA 30223
ARCEL 267-01-014C, 64.33 ACRES (CONTIGUOUS WITH PARCEL 267-01-14 ON THIS CONSENT AGENDA ITEM 5)

5. Review and approve 2020 New Application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

ALBERT HENRY JACKSON III
213 HENRY JACKSON RD
GRIFFIN GA 30223
PARCEL 267-01-014, 9.70 ACRES (CONTIGUOUS WITH PARCEL 267-01-014C ON THIS CONSENT AGENDA ITEM 4)

6. Review and approve 2020 New application for Conservation use Valuation Assessment (CUVA) for the following parcel:

BRIAN KEITH STEWART
1140 HILLVIEW RD
HAMPTON GA 30228
PARCEL 239-03-002E, 29.89 ACRES

7. Review and approve 2020 Renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

LOGAN KING
MELISSA LEANN KING
119 ELDER RD
GRIFFIN GA 30223
PARCEL 241-04-011, 72.11 ACRES

8. Review and approve 2020 Renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

RAJESH PATEL
CATHERINE R PATEL
280 BATES RD
GRIFFIN GA 30223
PARCEL 260-05-018, 69.72 ACRES

9. Review and approve Continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

BOYD H BOOKER LIVING TRUST
43 HENRY JACKSON RD
GRIFFIN GA 30223
PARCEL 267-01-014E, 66.03 ACRES

Motion by Vice-Chairman Morrow to approve Consent Agenda Items 1 –9, motion was seconded by Member Wideman and carried unanimously 3-0.

Motion by Vice-Chairman Morrow to move New Business Item 6 to become New Business Item 1, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

F. NEW BUSINESS

1. Review and discuss 2018 breach of Conservation Use Valuation Assessment (CUVA) and potential breach penalty for the following parcel:

ALLIANCE LAND COMPANY LLC
431 BLANTON MILL RD
GRIFFIN GA 30223

PARCEL 273-01-024

Motion by Vice-Chairman Morrow to include the second property located at 925 Scott Branch Rd which was brought forward by the owner during Citizen Comments, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

Discussion on the owner's statement that he was unaware of the Conservation covenants that were on both parcels at the time of transferring the properties into the name of Alliance Land Company LLC. Breach penalties would potentially be calculated to include 2019 and 2020.

The Board recommended to the owner to apply for a Continuation of the covenants in order to avoid breach penalties. Deputy Chief Johnson explained that the Tax Assessors would need more information on the ownership, as a business cannot be the owner of a parcel in Conservation.

Motion by Vice-Chairman Morrow to table indefinitely this item in order to give the owner time to take the steps necessary to apply for Continuation, motion was seconded by Member Wideman and carried unanimously 3-0.

2. Review the approval of Tax Exempt status for the following parcels:

MCINTOSH TRAIL COMMUNITY SERVICE BOARD
621 CARVER RD
GRIFFIN GA 30224
PARCEL 054E-01-168

MCINTOSH TRAIL COMMUNITY SERVICE BOARD
265 ANDREWS RD
GRIFFIN GA 30223
PARCEL 260-02-008

Motion by Vice-Chairman Morrow to approve tax exemption on the two parcels, motion was seconded by Member Wideman and carried unanimously 3-0.

3. Review the approval of Tax Exempt status for the following parcel:

MY BROTHERS KEEPER SERVICE CENTER OF GEORGIA INC
522 MERIWETHER ST
GRIFFIN GA 30224
PARCEL 024-04-002

Discussion on the current use of the property being not in compliance with the Exempt Property law because the building is vacant, uninhabitable and in need of significant repair.

Deputy Chief Johnson stated that there is a Board of Assessor's Policy which allows the Tax Assessor's Office to adjust values in the case of uninhabitable properties. Deputy Chief Johnson was directed by the Board to conduct a field review and reappraise the property.

Motion by Vice-Chairman Morrow to deny tax exemption, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

4. Review and approve or deny Application for Tax Exempt status for the following parcel:

JR & SONS ENTERPRISES INC
512 SEARCY AVE
GRIFFIN GA 30223
PARCEL 127-01-005

Motion by Vice-Chairman Morrow to include New Business Item 5 in this discussion and decision, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

5. Review and approve or deny Application for Tax Exempt status for the following parcel:

JR & SONS ENTERPRISES LLC
510 SEARCY AVE
GRIFFIN GA 30223
PARCEL 127-01-004

Discussion on the ownership of the church property is in the name of a business, not the church.

Motion by Vice-Chairman Morrow to deny tax exemption on Parcel 127-01-005 and Parcel 127-01-004, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

6. Review and discuss a potential 2018 breach of Conservation Use Valuation Assessment (CUVA) on the following parcel:

CARLTON I VAUGHN JR
MARTHA VAUGHN MCCALL
JEFFREY B HIPPS
5227 W ELLIS RD
GRIFFIN GA 30223
PARCEL 271-01-005

Deputy Chief Johnson stated this Item is for the Board's information that a potential breach has occurred. The new owner has time to apply for Continuation of the Conservation Use.

No action was taken by the Board.

7. Review and approve or deny 2020 New Application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

DARYL BISHOP
SUSAN BISHOP
359 TOMOCHICHI RD
PARCEL 218-01-012B, 12.91 ACRES

Motion by Vice-Chairman Morrow to approve CUVA, motion was seconded by Member Wideman and carried unanimously 3-0.

8. Review and approve or deny 2020 New Application for Conservation use Valuation Assessment (CUVA) for the following parcel:

DAVID ALTON WILLIAMSON
CYNTHIA FAYE WILLIAMSON
1054 WEST WILLIAMSON RD
WILLIAMSON GA 30292
PARCEL 277-01-007A, 14.00 ACRES

Motion by Vice-Chairman Morrow to approve CUVA, motion was seconded by Member Wideman and carried unanimously 3-0.

9. Review and approve or deny 2020 New Application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

JOCELYN B KELLEY
153 DUNLAP CIR
GRIFFIN GA 30224
PARCEL 235-02-015, 16.50 ACRES

Deputy Chief Johnson stated that this is a Renewal application.

Motion by Vice-Chairman Morrow to approve CUVA, motion was seconded by Member Wideman and carried unanimously 3-0.

10. Review and approve or deny 2020 New Application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

BART R MILLER JR
3265 WILLIAMSON RD
WILLIAMSON GA 30292
PARCEL 276-01-001C, 15.77 ACRES

Deputy Chief Johnson stated that this is a Renewal application.

Motion by Vice-Chairman Morrow to approve CUVA, motion was seconded by Member Wideman and carried unanimously 3-0.

11. Review and approve or deny 2020 New Application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

MONTELL BROWN
SANDRA K SIMKINS
162 YARBROUGH MILL RD
WILLIAMSON GA 30292
PARCEL 274-01-001A, 16.12 ACRES

Discussion that there is a business on the property that is not related to Conservation Use.

Motion by Vice-Chairman Morrow to deny CUVA, motion was seconded by Member Wideman and carried unanimously 3-0.

12. Review and approve or deny Continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

JOAN W COOK
1436 BIRDIE RD
GRIFFIN GA 30223
PARCEL 259-01-006, 20.91 ACRES

Motion by Vice-Chairman Morrow to approve CUVA Continuation, motion was seconded by Member Wideman and carried unanimously 3-0.

13. Review and approve or deny Continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

COOPER LIVING TRUST
320 TEAMON RD
GRIFFIN GA 30223
PARCEL 240-01-023E, 20.50 ACRES

Motion by Vice-Chairman Morrow to approve CUVA Continuation, motion was seconded by Member Wideman and carried unanimously 3-0.

14. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

DORIS ANN DIX
298 SWEET GUM DR
GRIFFIN GA 30223
PARCEL 307-01-043

Motion by Vice-Chairman Morrow to approve S5 Homestead Exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

15. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

JANE ELIZABETH DRIVER
112 HUNTINGTON TER
GRIFFIN GA 30224
PARCEL 233-07-007

Motion by Vice-Chairman Morrow to approve S5 Homestead Exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

16. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

FRANKIE STEPHEN JETT
1071 COLDWATER DR
GRIFFIN GA 30224
PARCEL 044E-01-025

Motion by Vice-Chairman Morrow to approve S5 Homestead Exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

17. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

THERESA MAHON CALABRESE
203 PETUNIA DR
GRIFFIN GA 30223
PARCEL 310-01-008

Motion by Vice-Chairman Morrow to approve S5 Homestead Exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

18. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

STEVEN WARFIELD
ILEEN WARFIELD
529 N PINEHILL RD
GRIFFIN GA 30223
PARCEL 080-03-010

Discussion that there was incomplete documentation with the application.

Motion by Vice-Chairman Morrow to deny S5 Homestead Exemption, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

19. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

JAMES D SKRINE
2477 REHOBOTH RD
GRIFFIN GA 30224
PARCEL 223-01-017

Motion by Vice-Chairman Morrow to approve S5 Homestead Exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

20. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

NATHANIEL PERRY

156 LITTLE GEM
RIFFIN GA 30223
PARCEL 313-01-029

Motion by Vice-Chairman Morrow to approve S5 Homestead Exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

21. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

TOM M NEAL JR
PATRICIA NEAL
0 CUMBERLAND RD
GRIFFIN GA 30224
PARCEL 230A-01-048

Discussion that there was incomplete documentation with the application.

Motion by Vice-Chairman Morrow to deny S5 Homestead Exemption, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

22. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

LARRY G HUNTER SR
SHARON LYNETTE HUNTER
109 LITTLE GEM CR
GRIFFIN GA 30223
PARCEL 313-01-038 (2021)

Discussion that the owner purchased the property after January 1, 2020 and is not eligible until 2021 Tax Year.

Motion by Vice-Chairman Morrow to deny S5 Homestead Exemption, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

23. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

PAUL MULLINS SR
207 LOUMAE RD
GRIFFIN GA 30224
PARCEL 143C-01-071 (2021)

Discussion that the owner purchased the property after January 1, 2020 and is not eligible until 2021 Tax Year.

Motion by Vice-Chairman Morrow to deny S5 Homestead Exemption, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

24. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

CHRISTOPHER BREWER
725 MUSGROVE RD
GRIFFIN GA 30223
PARCEL 212-01-033B

Motion by Vice-Chairman Morrow to approve S5 Homestead Exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

25. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

WILBUR R BAILEY
HELEN P BAILEY
443 E NORTHWOOD DR
GRIFFIN GA 30223
PARCEL 108C-01-023

Motion by Vice-Chairman Morrow to approve S5 Homestead Exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

26. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

RAYMOND ALLEN BINDER
KRISTINE ROHDE-BINDER
137 CRAPE MYRTLE DR
GRIFFIN GA 30223
PARCEL 307-01-052

Motion by Vice-Chairman Morrow to approve S5 Homestead Exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

27. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

HOWARD ALLEN CRAMER
2372 BIRDIE RD
GRIFFIN GA 30223
PARCEL 258-01-014J

Motion by Vice-Chairman Morrow to approve S5 Homestead Exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

28. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

WALTER H CRENSHAW

1121 ELDER RD
RIFFIN GA 30223
PARCEL 259-01-01

Discussion that there was incomplete documentation with the application.

Motion by Vice-Chairman Morrow to deny S5 Homestead Exemption, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

29. Review and approve or deny 2020 application for S5 Homestead Exemption for Disabled Veterans for the following parcel:

TERESA JO PORTER
ROBERT DALE PORTER
4915 FAYETTEVILLE RD
GRIFFIN GA 30223
PARCEL 257-01-021A

Motion by Vice-Chairman Morrow to approve S5 Homestead Exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

G. CHIEF APPRAISER'S REPORT

1. CAVEAT update.
2. Appeals update.
3. GMass update.

Deputy Chief Johnson gave updated information to the Board Members. No action was taken.

H. ASSESSORS COMMENTS

Chairman McDaniel asked for an update on the 2020-2021 Budget. Deputy Chief Johnson stated that the Budget has been submitted to the County Manager.

Vice-Chairman Morrow recommended to review the Board Policy Conservation Use Valuation Assessment.

I. CLOSED SESSION

None

J. ADJOURNMENT

Motion by Vice-Chairman Morrow to adjourn at 10:17AM, motion was seconded by Member Wideman and carried unanimously 3-0.