

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax
December 15, 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 December 15, 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 attending. Others present include Chief Appraiser Jerry Johnson, Board Secretary Betsy Bernier, and Personal Property Appraiser Rebekah Skelton.

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.

Two people signed up to speak to the board. Robert Cheatham, 1826 Alps Rd, Gay GA and Gene Reynolds, 627 Rising Star Rd, Brooks, GA.

Mr. Cheatham asked the Board when he should request to be released from the covenant. General discussion about board meeting dates and requiring a written request.

Mr. Reynolds submitted a written request to be released from Conservation use on a property the day before the meeting after the agenda had been closed. He asked the board to consider his request during today's meeting.

Motion by Vice Chairman Morrow to amend the agenda to include a new “New Business item 1,” which is a request from Gene Reynolds to be released from Conservation Use on parcel 271-01-003B, motion was seconded by Member Wideman and carried unanimously 3-0.

C. MINUTES -

1. Review the approval of the Minutes from the November 10, 2020 regular meeting.

Motion by Vice Chairman Morrow to approve the Minutes from November 10, 2020, motion was seconded by Member Wideman and carried unanimously 3-0.

D. OLD BUSINESS –

None

E. CONSENTAGENDA

1. Review the approval of 2020 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

ROBINSON, CAL F
201D-01-025

2. Review the approval of 2020 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

MCEACHERN, MELISSAP
234-07-007

3. Review the approval of 2020 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

BURDEN, CHRISTINA
233C-01-005

4. Review the approval of 2020 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

YOUNG, WILLIAM & TINALOUISE YOUNG
310-01-011

5. Review the approval of 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

FITZPATRICK, CHARLES & JOANNE T
305-01-038

6. Review the approval of 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

THOMPSON, LARRYDEAN & KAREN THOMPSON
044E-01-089

7. Review the approval of 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

SENIOR, SEAN & RASHIDAH SENIOR
271-01-004

8. Review the approval of 2021 application for S5 Homestead Exemption for the following parcel:

CLARK FRED DOUGLAS & DEBORAH G CLARK
043-01-011

Motion by Vice Chairman Morrow to approve items 1 – 8 on Consent Agenda, motion was seconded by Member Wideman and carried unanimously 3-0.

F. NEW BUSINESS –

1. Review the approval of a request to breach with penalty and release Conservation Use Valuation Assessment (CUVA) for the following parcel:

REYNOLDS JR, PAUL EUGENE
271-01-003B

General discussion on the first year of the covenant and breach penalties.

Motion by Vice Chairman Morrow to approve the release with breach penalties, motion was seconded by Member Wideman and carried unanimously 3-0.

2. Review the approval of a request to release Conservation Use Valuation Assessment (CUVA) on the following parcel:

PAPE, E MARSHALL
120-01-004

This property is being purchased by a government entity.

Motion by Vice Chairman Morrow to approve the release without breach penalties, motion was seconded by Member Wideman and carried unanimously 3-0.

3. Review the approval of the 2021 Prebill Mobile Home Digest for submission to the Spalding County Tax Commissioner.

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

4. Review the approval of obtaining an appraisal and financial analysis from GMASS, Inc. for the following parcel:

SPALDING COUNTY LIHTC
TRANQUILITYATGRIFFIN LP, 104-11-002

General discussion on the nature of the information required by the Assessor's office.

Motion by Vice Chairman Morrow to approve the services of GMASS, Inc., motion was seconded by Member Wideman and carried unanimously 3-0.

5. Review the approval of correcting 2020 Personal Property account information for Account 9922 and Account 8469.

Personal Property Appraiser Rebekah Skelton explained the owner notified the Assessor's office that the property was sold in 2019.

Motion by Vice Chairman Morrow to approve correcting the two accounts for 2020, motion was seconded by Member Wideman and carried unanimously 3-0.

**6. Review the approval of correcting 2020 ownership for the following parcel:
CONLEY, TREY
047B-01-014**

Personal Property Appraiser Rebekah Skelton explained the owner notified the Assessor's office that the property was sold in 2019.

Motion by Vice Chairman Morrow to approve correcting the ownership for 2020, motion was seconded by Member Wideman and carried unanimously 3-0.

7. Review the approval of the audit results for Personal Property Account 8530, Account 9539 and Account 908.

Personal Property Appraiser Rebekah Skelton explained these accounts are the first of the internal audits she is conducting.

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

8. Review the approval of an amended Tax Audit Services Agreement with Mendola Consultants, LLC.

General discussion about the contract and its addendum.

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

9. Review the approval of a proposal from Mendola Consultants, LLC to review Personal Property Account 3477.

General discussion on the business services proposal.

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

G. CHIEF APPRAISER'S REPORT

1. The Georgia Department of Revenue 2021 VA Homestead Exemption has been updated by the United States Secretary of Veterans Affairs.

Chief Appraiser Johnson reported the 2021 VA Homestead Exemption amount is \$100,896.

2. Policy manual draft ready for review by the Board.

Chief Appraiser Johnson submitted a copy of the first draft of the new policy manual to the board for their review.

Chief Appraiser Johnson commended the policy review staff, Deputy Chief Robby Williams, Senior Appraiser Heather Headley and Board Secretary Betsy Bernier. Special mention was given to Board Secretary Betsy Bernier for her effort in accomplishing the policy manual.

H. ASSESSORS COMMENTS

Member Wideman noted that he and Senior Appraiser Heather Headley completed a virtual continuing education course by the Georgia Department of Revenue - Board of Equalization Workshop.

Chairman McDaniel thanked the staff for a successful year and wished everyone a Merry Christmas and Happy New Year.

I. CLOSED SESSION

None

J. ADJOURNMENT

Motion by Vice Chairman Morrow to adjourn at 9:50AM, motion was seconded by Member Wideman and carried unanimously 3-0.