

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax
July 13, 2021 – 9:00AM
119 E Solomon St, Room 108, Griffin, GA 30223

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 June 13, 2021, 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 include 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 more than once unless the Board votes to suspend this rule.

None

C. MINUTES -

1. Consider the approval of the Minutes from the regular meeting of the Spalding County Board of Tax Assessors on June 8, 2021.

Motion by Vice Chairman Morrow to approve the Minutes from June 8, 2021, motion was seconded by Member Wideman and carried unanimously 3-0.

D. OLD BUSINESS –

None

E. CONSENTAGENDA

1. Consider the approval of 2021 application for S5 Disabled Veteran homestead exemption for the following parcel:

BLUNT, LATONYA LYNN
042-01-048

2. Consider the approval of 2021 renewal application for Conservation use Valuation Assessment (CUVA) for the following parcel:

PASTERNAK, DREW & CAROLINE A LABRIOLA
242-02-002, 23.40 ACRES

3. Consider the approval of 2021 continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

HARRIS, KEVIN DREW
242-03-003C, 102.24 ACRES

4. Consider the approval of 2021 continuation application for Conservation use Valuation Assessment (CUVA) for the following parcel:

COLIN, JOSHUA& HUMBERTO COLIN
225-01-003F, 18.00 ACRES

5. Consider the approval of 2021 new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

STENFIELD, DON J & FRANKIE
226-01-031C, 23.26 ACRES

6. Consider the approval to breach without penalty the Conservation Use Valuation Assessment (CUVA) on the following parcel:

JAMES-LESSER, EMILY
211-01-009, 23.22 ACRES

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

F. NEW BUSINESS -

1. Consider the approval of the Tax Commissioner's request to refund taxes paid for 2020 for the following parcel:

BUCHANAN, LINDA V
231-01-017A

General discussion on residential properties, Parcel 231-01-017A and 143B-02-029, and homestead exemptions listed since 2016..

Motion by Vice Chairman Morrow to deny a refund for 2020 taxes paid on Parcel 231-01-017A, motion was seconded by Member Wideman and carried unanimously 3-0.

2. Consider the approval of the Tax Commissioner's request to refund taxes paid for 2020 for the following parcel:

YOUNG, PAULETTE
201E-01-006

Chief Appraiser Johnson informed that the homestead exemption had been omitted in 2020 as a clerical error.

Motion by Vice Chairman Morrow to approve refunding taxes paid for 2020, motion was seconded by Member Wideman and carried unanimously 3-0.

3. Consider the approval of the returned mail list for 2021.

General discussion on the number of returned Notices of Assessment.

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

4. Consider the approval and submission of the 2021 Tax Digest to the Tax Commissioner.

General discussion on the 2021 Tax Digest.

Motion by Vice Chairman Morrow to approve submission of the 2021 Tax Digest to the Tax Commissioner, motion was seconded by Member Wideman and carried unanimously 3-0.

5. Consider the approval of the 2021 Exempt Digest (Real and Personal).

Motion by Vice Chairman Morrow to approve the 2021 Exempt Digest, motion was seconded by Member Wideman and carried unanimously 3-0.

6. Consider the removal of tax-exempt status for 2022 on the following parcels:

VICTORY TABERNACLE CHURCH OF GOD
121A-03-006, 121A-03-007

General discussion on the field inspection report and current use of the parcels. Chief Appraiser Johnson informed the Board that the church had retained an attorney for this issue, and the attorney requested to table the item during this meeting.

Motion by Vice Chairman Morrow to table the item until the August 10 meeting, motion was seconded by Member Wideman and carried unanimously 3-0.

7. Consider the approval of a 2021 appeal to Superior Court on the following parcel:
CARRUTHERS, CRISTI & RICHARD
080-02-065

Discussion on forwarding an appeal directly to Superior Court.

Motion by Vice Chairman Morrow to approve the appeal to go directly to Superior Court, motion was seconded by Member Wideman and carried unanimously 3-0.

G. CHIEF APPRAISER'S REPORT

Vice Chairman Morrow excused himself from the meeting at 9:26AM and returned at 9:28AM.

1. GIS data sent to the Georgia Department of Revenue.

The annual Geographic Information Systems (GIS) file is ready to be sent to the Georgia Department of Revenue.

2. Update on GMASS, Inc appraisals / income analysis.

GLENCOE TRACE APARTMENTS

TERRACES AT THE PARK

TRANQUILITY AT GRIFFIN APARTMENTS

THE IRIS AT PARK POINTE

THE OAKS AT PARK POINT

Chief Appraiser Johnson reported that five appraisals were completed. The other nine appraisals originally contracted with GMASS Inc. were cancelled.

The next items were added by Chief Appraiser Johnson during the meeting.

3. Appeals update.

There have been under 300 appeals filed at this time, with the expectation to receive more in the mail.

4. Courses for new employees.

In person classes have been added by the Department of Revenue and two staff members are scheduled for Course I in August. Two other appraisers are taking International Association of Assessing Officers (IAAO) courses.

5. Update on commercial appeals.

Chief Appraiser Johnson informed the Board on a conversation with Dennis Davenport regarding the status of one real property and one personal property appeals.

6. 2016 Performance Review.

At the request of the Board of Assessors, a list of the items the 2016 Performance Review Committee sited in their report was given to the Board. Chief Appraiser Johnson updated the Board on implementation of procedures.

General discussion followed on the 2016 report.

H. ASSESSORS COMMENTS

Vice Chairman Morrow spoke on the procedures used for Conservation Use Valuation Assessment (CUVA) approvals and denials and asked for the other board members to consider the matter. Chairman McDaniel stated that a CUVA workshop may be an option.

I. CLOSED SESSION

None

J. ADJOURNMENT

Motion by Vice Chairman Morrow to adjourn at 10:20AM, motion was seconded by Member Wideman and carried unanimously 3-0.