

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax
August 10, 2021 – 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 August 10, 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 Deputy Chief Appraiser Robby Williams and Board Secretary Betsy Bernier. Chief Appraiser Jerry Johnson was not present.

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.

Andrew Smith, attorney for Victory Tabernacle Church of God, 131 E Main St., Canton, GA signed up to speak on New Business item 11.

Motion by Vice Chairman Morrow to amend the agenda to move New Business item 11 to New Business item 1. Motion was seconded by Member Wideman and carried unanimously 3-0.

C. MINUTES

1. Consider the approval of the Minutes from the July 13, 2021 meeting.

Motion by Vice Chairman Morrow to approve the Minutes from July 13, 2021, motion was seconded by Member Wideman and carried unanimously 3-0.

D. OLD BUSINESS

None

E. CONSENTAGENDA

1. Consider the approval of 2022 S5 Disabled Veteran homestead exemption for the following parcel:

BROCK, WILLIAM TERRY
261-01-034

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

ARCHER, ANGELA & MICHAEL ARCHER
268-01-002B, 29.38 ACRES

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

ARCHER, ANGELA & MICHAEL ARCHER
266-01-011, 24.94 ACRES

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

ARCHER, ANGELA & MICHAEL ARCHER
268-01-017, 85 ACRES

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

BUCKCREEK TRUST
225-01-003K, 17.93 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. Lift from the table and consider the approval to remove exempt status for Tax Year 2022 for the following parcels:

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

Attorney Andrew Smith addressed the Board on behalf of Victory Tabernacle Church of God. Mr. Smith informed the Board of pending litigation regarding the property and asked the Board to keep the existing exemption on the two lots owned by the church.

General discussion on the use of the property.

Motion by Vice Chairman Morrow to remove the exemption for Tax Year 2022, motion was seconded by Member Wideman and carried unanimously 3-0.

Motion by Vice Chairman Morrow to enter the Closed Session at 9:14AM, motion was seconded by Member Wideman and carried unanimously 3-0.

Motion by Vice Chairman Morrow to return from Closed Session at 10:01AM, motion was seconded by Member Wideman and carried unanimously 3-0.

2. Consider the approval to breach Conservation Use Valuation Assessment (CUVA) for the following parcels:

LT MANAGEMENT PROPERTIES LLC
243-03-001

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

3. Consider the approval to breach Conservation Use Valuation Assessment (CUVA) for the following parcel:

WILLIS, CHERYL
265-02-022

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

4. Consider the approval to breach Conservation Use Valuation Assessment (CUVA) for the following parcel:

DG SHEPHERD HOLDINGS LLC
282-01-021

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

5. Consider the approval of 2022 breach without penalty for Conservation Use Valuation Assessment (CUVA) on the following parcel:

HARDY, BERA BRAY
257-01-007, 104.73 ACRES

Motion by Vice Chairman Morrow to breach without penalty for 2022, motion was seconded by Member Wideman and carried unanimously 3-0.

6. Consider the approval of 2022 breach without penalty Conservation Use Valuation Assessment (CUVA) on the following parcels:

JONES JULIAN H

228-03-005J, 5.65 ACRES

JONES JULIAN H & FRANCES F
228-03-005C, 21.20 ACRES

Motion by Vice Chairman Morrow to breach without penalty on both parcels for 2022, motion was seconded by Member Wideman and carried unanimously 3-0.

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

DUFFY, WILLIAM D & ELIZABETH DONDZILA
257-01-008B, 14.00 ACRES

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

8. Consider the approval of 2021 renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcels:

WRENN FARMS A LLC
224-01-017C, 10.00 ACRES

Discussion on the ownership of parcels on New Business items 8 and item 9 and adjacent property used for cattle farming.

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

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

WRENN FARMS B LLC
224-01-017A, 19.05 ACRES

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

10. Consider the acceptance of 2021 appeals filed after the July 12, 2021 deadline.

Motion by Vice Chairman Morrow to deny the late appeals and forward them directly to the Board of Equalization, motion was seconded by Member Wideman and carried unanimously 3-0.

11. Consider the approval of the list of Personal Property accounts for internal audits.

Personal Property Appraiser Rebekah Skelton informed the Board that these accounts were selected based on Board Policy.

Discussion on accounts with no returns and potential penalties.

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

G. CHIEF APPRAISER'S REPORT

1. Review the Georgia Department of Revenue 2020 Sales Ratio Study.

Deputy Chief Appraiser Robby Williams reviewed the sales ratio information.

2. 2020 Digest Review is scheduled.

The Board was informed of the schedule for the 2020 Digest Review.

3. Inform the Board of receiving an additional 180 days to process 2021 appeals.

Discussion on the number of appeals and the percentage of the digest under appeal.

4. Update on 2021 appeals and Board of Equalization hearings.

Deputy Chief Appraiser Williams informed the Board of the number of appeals already scheduled for Board of Equalization hearings.

5. Inform the Board of a Superior Court Settlement Conference scheduled for August 13, 2021.

Deputy Chief Appraiser Williams informed the Board that Chief Appraiser Johnson has scheduled a settlement conference regarding Parcel 080-02-065.

6. Scheduled Staff continuing education courses.

A list was presented showing the staff members who have been scheduled for continuing education courses.

H. ASSESSORS COMMENTS

Chairman McDaniel congratulated staff member Eva Morales on receiving positive feedback from a taxpayer.

I. CLOSED SESSION

1. Chairman Johnie McDaniel requests a Closed Session for consultation with the county attorney, or other legal counsel, to discuss pending or potential litigation, settlement, claims,

administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. 50-14-2(1).

Closed Session was addressed under New Business after item 1.

J. ADJOURNMENT

Motion by Vice Chairman Morrow to adjourn at 10:18AM, motion was seconded by Member Wideman and carried unanimously 3-0.