

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax
May 10, 2022 – 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 May 10, 2022, 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, Deputy Chief Appraiser Robby Williams, Personal Property Appraiser Rebekah Skelton, Mapper Loren Harvey and Board Secretary Betsy Bernier. Board Member Brad Wideman 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.

None

C. MINUTES

1. Consider the approval of the Minutes from the April 12, 2022 regular meeting.

Motion by Vice Chairman Morrow to approve the April 12 Minutes, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

D. OLD BUSINESS

1. Lift from the table and consider the approval of a renewal application for Conservation Use Valuation Assessment for the following parcel:

HUGHEY, JOAN DUMAS & LINDA DUMAS CLARK
282-01-015, 234.46 ACRES

Motion by Vice Chairman Morrow to lift the item from the table, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

Discussion that the property owner satisfied the requirements.

Motion by Vice Chairman Morrow to approve Conservation Use, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

E. CONSENT AGENDA

1. Consider the approval of 2022 S5 Disabled Veterans homestead exemption for the following parcels:

WALKER, TYRONE C & PAMELA

201C-01-020

WEST JR, JAMES & MARGARET

260-05-011

HENRY, MICHAEL & JUDY

269-01-006C

CHATTMAN, STASHIA SAMIC

080A-04-027

2. Consider the approval of renewal applications for Conservation Use Valuation Assessment for the following parcels:

LLOYD, DONALD H

257-01-011, 35.98 ACRES

257-01-010, 73.03 ACRES

GALLOWAY, NEWTON

255-01-018F, 43.95 ACRES

BROOKS, CAROL W

262-03-012B, 38.70 ACRES

3. Consider the approval of continuation applications for Conservation Use Valuation Assessment for the following parcels:

PALMER, KATHRYN A

266-01-003F, 1.26 ACRES-CONTIGUOUS WITH PARCEL 266-01-003D, 54.20 ACRES IN CUVA

DEVEAUX, DOUGLAS T & VITA

254-01-004, 20.00 ACRES

254-01-001, 37.10 ACRES CONTIGUOUS

804 GROUP INC

269-02-004A, 27.10 ACRES

PASQUARELLA, JANINE & GREGORY

260-05-033A, 33.35 ACRES

4. Consider the approval of new applications for Conservation Use Valuation Assessment for the following parcels:

MCINTYRE, SHANE

267-01-024, 19.32 ACRES

DAVNEPORT, JEFFERY & HOBART DAVENPORT, JR

266-02-005F, 31.01 ACRES

266-02-005D, 21.29 ACRES

5. Consider the approval to release without penalty the Conservation Use Valuation Assessment

covenants on the following parcels:

ROBINSON, JERRY M (DECEASED)

270-01-012, 59.26 ACRES

270-01-012A, 4.48 ACRES

Motion by Vice Chairman Morrow to approve all five items as presented, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

F. NEW BUSINESS

1. Consider the approval of continuation applications for Conservation Use Valuation Assessment for the following parcel:

MILLER, ALDA

258-01-055, 10.70 ACRES

Discussion on the original approval for Conservation Use and the current state of the property.

Motion by Vice Chairman Morrow to deny the continuation application for Conservation Use, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

2. Consider the approval of a new application for Conservation Use Valuation Assessment for the following parcel:

FANNIN STEELE E.A.T., LLC

259-02-010C, 84.49 ACRES

Discussion on the ownership of the property.

Motion by Vice Chairman Morrow to deny the Conservation Use application, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

3. Consider the approval to issue the Tax Commissioner an assessment of breach for the attached list of Conservation Use Valuation Assessment parcels.

Motion by Vice Chairman Morrow to approve assessment of breach list, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

4. Consider the approval of S5 Disabled Veteran homestead exemption for tax year 2023 on the following parcel:

ROBINSON, SEAN PATRICK
247-01-023

Discussion on the 100% disability effective date.

Motion by Vice Chairman Morrow to approve the homestead exemption for tax year 2023, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

5. Consider a request for a refund of taxes paid for the following parcel:

ROBINSON, DANIEL R & KIMBERLY R
080A-01-031

Discussion on the request.

Motion by Vice Chairman Morrow to deny the request for a refund, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

6. Review the exempt status on the attached list.

General discussion on exempt property requirements and the properties listed.

Motion by Vice Chairman Morrow to approve Vaughn Blake Post 8480, Inc. parcels 003-04-022, 003-04-021, and 003-04-023; deny Robert D Steele parcel 259-03-003A; deny American Legion Morgan Brown Post 546, Inc. parcel 006-13-020A; give one year to correct ownership of the property to: Jeremiah Lyons parcel 006-07-023, Sally Shapard Peek parcel 011-12-005, John Luther Picklesimer parcel 261A-04-001, Dorothy Ann Taylor parcel 260-06-007G, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

7. Consider the approval of the 2022 street light assessments on the attached list.

Chief Appraiser Johnson confirmed these street light assessments were approved by the Board of Commissioners during 2021.

Motion by Vice Chairman Morrow to approve the 2022 street light assessments, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

8. Consider the approval of the 2022 Conservation Use land values and the 2022 Forest Land Protection act land use values as corrected by the Department of Revenue.

Discussion on the corrected values.

Motion by Vice Chairman Morrow to approve the two sets of values, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

9. Consider the approval of the 2022 abatement percentages.

Personal Property Appraiser Skelton presented the calculations.

Motion by Vice Chairman Morrow to approve the abatement percentages, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

10. Consider the approval of the 2022 Freeport accounts.

Discussion on the accounts.

Motion by Vice Chairman Morrow to approve the Freeport accounts, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

11. Consider the approval of the 2022 abatement accounts that have school tax due on the abated portion of value.

Personal Property Appraiser Skelton presented the accounts.

Motion by Vice Chairman Morrow to approve the list as presented, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

12. Consider the approval of the attached Personal Property contractor audit results.

Discussion on the findings of the audits.

Motion by Vice Chairman Morrow to approve the audit results, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

13. Consider the approval of the 2022 homestead exemptions.

Discussion on the list submitted by the Tax Commissioner.

Motion by Vice Chairman Morrow to approve the homestead exemptions, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

14. Consider the approval of the rural land tables as adjusted by GMASS, Inc.

General discussion on the rural land reappraisal.

Motion by Vice Chairman Morrow to approve the rural land reappraisal, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

15. Consider the approval of the updated cost tables.

General discussion on the residential and accessories residential and accessories cost tables as updated by the Chief Appraiser.

Motion by Vice Chairman Morrow to approve the updated cost tables, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

16. Consider the approval of the 2022 values for heavy equipment, motor vehicles, timber, and prebill manufactured housing.

Discussion on the values as submitted by the Tax Commissioner.

Motion by Vice Chairman Morrow to approve the values submitted, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

17. Consider the approval of the 2022 ending sales ratios.

Discussion on the final sales ratios as compared to the beginning sales ratios.

Motion by Vice Chairman Morrow to approve the sales ratios, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

18. Consider the approval of mailing the 2022 Annual Notices of Assessment.

Discussion on digest preparation and current values.

Motion by Vice Chairman Morrow to approve the mailing of the Notices of Assessment, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

G. CHIEF APPRAISER'S REPORT

1. Monthly review.

General reviews by Chief Appraiser Johnson.

H. ASSESSORS COMMENTS

CAVEAT in Athens, Georgia is scheduled for next week.

I. CLOSED SESSION

None

J. ADJOURNMENT

Motion by Vice Chairman to adjourn at 10:00AM, motion was seconded by Chairman McDaniel and carried unanimously 2-0.