

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax
May 16, 2023 – 10:00AM
419 E Solomon St, 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 16, 2023, at 10:00AM in the Courthouse Annex, Meeting Room. The meeting was called to order by Chairman Johnnie McDaniel, with Vice Chairman Dick Morrow and Member Brad Wideman attending. Others present include Chief Appraiser Jerry Johnson, Deputy Chief Appraiser Robby Williams, 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.

Two people signed up to speak: Carolyn Lyons, 1260 East McIntosh Road and Christina Robinson, 208 Whatley Road. Both requested to address the Board at the time of their agenda items.

C. MINUTES

1. Consider the approval of the April 11, 2023 regular meeting Minutes.

Motion by Vice Chairman Morrow to approve the April 11, 2023 Minutes, motion was seconded by Member Wideman and carried unanimously 3-0.

D. CONSENT AGENDA

1. Consider the approval of a request for non-disclosure of public information.

2. Consider the approval of 2023 S5 Disabled Veteran homestead exemption for the following

parcels:

DONNA ROBERTS

222-04-015

LLOYD BRETT NEWSOME

202-01-034B

3. Consider the approval of 2023 applications for SS Surviving Spouse of a Disabled Veteran homestead exemption for the following parcels:

ANNETTE MOORE

312-01-099

VINETTA WILLIS

308-01-098

4. Consider the approval to release expired Conservation Use Valuation Assessment (CUVA) on the attached list of parcels.

SEE ATTACHED LIST: CUVA EXPIRED 12/31/2022

5. Consider the approval to release without penalty Conservation Use Valuation Assessment (CUVA) for deceased owners.

SEE ATTACHED LIST: RELEASE CUVA WITH NO PENALTY

6. Consider the approval of new applications for Conservation Use Valuation Assessment (CUVA) for the attached list.

SEE EXHIBIT A: 2023 NEW CUVA APPLICATIONS

7. Consider the approval of renewal applications for Conservation Use Valuation Assessment (CUVA) for the attached list.

SEE EXHIBIT B: 2023 CUVA RENEW AL APPLICATIONS

8. Consider the approval of continuation applications for Conservation Use Valuation Assessment (CUVA) for the attached list.

SEE EXHIBIT C: 2023 CUVA CONTINUATION APPLICATIONS

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

E. NEW BUSINESS

1. Consider an appeal of the Board of Assessors decision to remove exempt status from the following parcel:

JEREMIAH LYONS

006-07-023

Chief Appraiser Johnson stated, as of January 1, 2023, the property was in the name of a deceased individual and not a religious organization. Staff recommended to deny the appeal to reconsider the Board's prior decision.

Carolyn Lyons, 1260 East McIntosh Road, was present to explain the steps the Lyons family are taking in order to meet the qualifications of exempt status. She advised that they have an attorney working on the documentation for the church.

Chief Appraiser Johnson acknowledged that when the family and church have the documentation completed, they should submit the paperwork as soon as possible.

Mr. Johnson went on to state that the family has the right to appeal the Board's decision to the Board of Equalization.

Motion by Vice Chairman Morrow to deny the appeal to reconsider the Board's decision, motion was seconded by Member Wideman and carried unanimously 3-0.

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

JAMES & CHRISTINA ROBINSON
227-02-048, 11.68

General discussion on the property's eligibility. Property owner Christina Robinson, 208 Whatley Road, spoke to the Board about the conservation use on the property. Staff recommendation to approve.

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

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

MITCHELL PONDER LIVING TRUST
257-01-006B, 13.40 ACRES

Discussion on the conservation use of the property. Staff recommendation to approve.

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

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

JIMMY & RACHEL DURDEN
239-03-0150, 15.15 ACRES

Discussion on the conservation use of the property. Staff recommendation to approve.

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

5. Consider the approval of new applications for Conservation Use Valuation Assessment

(CUVA) for the following parcels:
CHRISTOPHER CABLE
213A-01-026, 7.88 ACRES
213A-01-019, 5.00 ACRES
CONTIGUOUS TOTAL 12.88 ACRES

Discussion on the property's eligibility and review of the contiguous parcels on the map. Staff recommendation to approve.

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

6. Consider the approval of new applications for Conservation Use Valuation Assessment (CUVA) for the following parcels:
FRANK.CABLE
213A-01-025, 5.73 ACRES
213A-01-018, 6.75 ACRES
CONTIGUOUS TOTAL 12.48 ACRES

Discussion on the property's eligibility and review of the contiguous parcels on the map. Staff recommendation to approve.

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

7. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
LEANN & CHRISTOPHER MCCOLLOUGH
266-01-008A, 11.50 ACRES

Discussion on the parcel eligibility with less than 10 acres under covenant. The appraiser explained the findings during the field inspection. Staff recommendation to deny.

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

8. Consider the approval of a renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
CCW FARMS LLC
227-01-028D, 7.43

General discussion of cattle farming on the property. Staff recommendation to approve.

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

9. Consider the approval of a renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
DENNIS & KAREN COOK
259-01-011

General discussion on the qualifications for property with less than 10 acres under covenant. Staff recommendation to deny.

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

10. Consider the approval of a renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
JOHN MICHAEL WALLA CE
216-01 -013A, 12.56 ACRES

Discussion on the conservation use of the property. Staff recommendation to approve.

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

11. Consider the approval of a renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
JAMES HENRY WALLACE
216-01-013, 10.89 ACRES

Discussion on the conservation use of the property. Staff recommendation to approve.

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

12. Consider the approval of a continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
LEOBARDO & VELLA MARY JUAREZ
275-01-004, 14.09 ACRES

General discussion on the continuation application. Staff recommendation to approve.

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

13. Consider the approval of the 2023 street light assessments.

General discussion on the list of street light assessment parcels which includes Vineyard Park Subdivision, Sun City Peachtree Subdivision – Pod 13, and Sun City Peachtree Subdivision – Pod 14.

Motion by Vice Chairman Morrow to approve the 2023 street light assessments, motion was seconded by Member Wideman and carried unanimously 3-0.

14. Consider the approval of the 2023 abatement percentages.

Deputy Chief Robby Williams explained the office conducts an annual review of the abatement agreements and makes adjustments per the schedules approved by the Development Authority.

Motion by Vice Chairman Morrow to approve the 2023 abatement percentages as presented, motion was seconded by Member Wideman and carried unanimously 3-0.

15. Consider the approval of the 2023 abatement accounts that have school tax due on the abated portion of value.

Deputy Chief Robby Williams spoke to the Board about school tax being due on certain abatement accounts.

Motion by Vice Chairman Morrow to approve the 2023 abatement accounts with school tax due, motion was seconded by Member Wideman and carried unanimously 3-0.

16. Consider the approval of current 2023 freeport accounts.

Deputy Chief Appraiser Robby Williams explained that this year's accounts were divided into two lists. The first list was presented during the April 11, 2023 meeting. The list for the current meeting contains the remaining freeport accounts.

Motion by Vice Chairman Morrow to approve the 2023 freeport accounts as presented, motion was seconded by Member Wideman and carried unanimously 3-0.

17. Consider the approval of the 2023 values for heavy equipment, motor vehicles, timber, and prebill manufactured housing.

Motion by Vice Chairman Morrow to remove prebill manufactured housing from the agenda item, motion was seconded by Member Wideman and carried unanimously 3-0.

Review of the values for heavy equipment, motor vehicles and timber submitted by the Tax Commissioner.

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

18. Consider the approval of the 2023 internal sales ratios.

Chief Appraiser Johnson presented the beginning and ending internal sales ratios with general discussion on the work involved in calculating the ratios. Vice Chairman Morrow asked about

the staff completing neighborhood and parcel to parcel reviews prior to calculating ratios. Chief Appraiser Johnson said that the office needs four additional appraisers to be able to maintain the required level of updates.

General discussion on the past and proposed residential base dollar tables. Staff recommendation is a 35% increase for residential base tables.

Further comments by Chairman McDaniel about the sales ratio requirement and public utility ratios as reviewed by the Georgia Department of Audits and Accounts.

Motion by Vice Chairman to approve increasing the residential base dollar tables by 35%, motion was seconded by Member Wideman and carried unanimously 3-0.

19. Consider the approval of mailing the 2023 Annual Notices of Assessment.

Discussion on the proposed date to mail the Notices.

Motion by Vice Chairman Morrow to approve mailing the Annual Notices of Assessment, motion was seconded by Member Wideman and carried unanimously 3-0.

F. CHIEF APPRAISER'S REPORT

1. Monthly review.

Chief Appraiser Johnson had no further comments.

G. ASSESSORS COMMENTS

The Board will be attending Current Ad Valorem Edicts and Trends (CAVEAT) on May 22, 2023 in Athens, Georgia.

H. ADJOURNMENT

Motion by Vice Chairman Morrow to adjourn at 11:21AM, motion was seconded by Member Wideman and carried unanimously 3-0.