



Spalding County Board of Tax Assessors
Minutes - Regular Session January 22, 2018
119 East Solomon Street
Griffin, Georgia 30223

A. CALL TO ORDER

The Spalding County Board of Tax Assessors January Regular Scheduled Meeting was held on Monday, January 22, 2018 at 10:00 A.M. in the Courthouse Annex on the second floor in the Community Development Conference Room. The meeting was called to order at 10:00 A.M. by Chairman Johnie McDaniel with Vice Chairman Brad Wideman and new member Dick Morrow present. Others present were Chief Appraiser Don Long, Board Secretary Betty Browning, Senior Appraiser Jerry Johnson and Personal Property Appraiser Robby Williams.

B. CITIZENS COMMENT – None at this time

Chairman McDaniel ~~to~~ took a few minutes to welcome the newest member, Dick Morrow to the Board of Tax Assessors and congratulated Brad Wideman for his reappointment.

C. MINUTES – December 12, 2017

Mr. Wideman motioned to approve the December 12, 2017 minutes as written. The motion was seconded by Chairman McDaniel and the motion carried with Dick Morrow abstained from this vote because he was not at the December 12, 2017.

D. ~~OLD MINUTES- BUSINESS~~– None at this time

E. NEW BUSINESS

1). Mr. Morrow asked the 2017 Chairman Johnie McDaniel if he would be interested in keeping the position of Chairman for the 2018 calendar year. Mr. McDaniel responded with a yes. Thereupon, Mr. Morrow nominated Johnie McDaniel for the position of Spalding County Board of Assessors Chairman for calendar year 2018.

Being no further nominations, Mr. Morrow motioned to close the nominations for 2018 Chairman of the Spalding County Board of Assessors and elect Mr. McDaniel by acclimation. The motion carried unanimously.

2). Mr. Wideman nominated Dick Morrow as the 2018 SC BOA Vice Chair.

Being no further nominations, Mr. Wideman motioned to close the nominations for the 2018 Vice Chair of the Spalding County Board of Assessors and elect Mr. Morrow by acclimation. The motion carried unanimously.

~~1). Mr. Morrow asked the 2017 Chairman Johnie McDaniel if he would be interested in keeping the position of Chairman for the 2018 calendar year. Mr. McDaniel responded with a yes. Mr. Morrow motioned to nominate Johnie McDaniel for the position of Chairman of the Spalding County Board of Tax Assessors for Calendar year 2018. The motion was seconded by Mr. Wideman and the motion carried unanimously.~~

~~Mr. Morrow motioned to close the nominations for Chairman of the Spalding County Board of Tax Assessors. The motion was seconded by Mr. Wideman and the motion carried unanimously.~~

~~Mr. Morrow motioned to elect Johnie McDaniel as Chairman of the Spalding County Board of Tax Assessors for Calendar Year 2017 carried 2-0-1 as Mr. McDaniel abstained from voting on his own election.~~

2). ~~Mr. Wideman motioned to nominate Dick Morrow for the position of Vice Chairman of the Spalding County Board of Tax Assessors for Calendar Year 2018. The motion was seconded by Mr. McDaniel and the motion carried unanimously.~~

~~Mr. Wideman motioned to close the nominations for Vice Chairman of the Spalding County Board of Tax Assessors. The motion was seconded by Mr. McDaniel and the motion carried unanimously.~~

~~Mr. Wideman motioned to elect Dick Morrow as Vice Chairman of the Spalding County Board of Tax Assessors for Calendar Year 2018 carried 2-0-1 as Mr. Morrow abstained from voting on his own election.~~

- 3). Chairman McDaniel motioned to appoint Betty Browning Board Secretary for Calendar Year 2018. The motion was seconded by Mr. Wideman and the motion carried unanimously.
- 4). David Aldridge introduced himself as the single entity of Forest Grove, LLC and the owner of the property located at 3951 Jackson Road. Mr. Aldridge also introduced his attorney Kyle Wise and a court reporter was present but not introduced.

Mr. Aldridge stated he purchased this property, which according to the tax records, consists of 165 acres but after a survey was done was only 161.104 acres. He stated that he closed on the property at the end of December 2017 but filed the new plat that split the parcel into a 69.33 acre and 91.76 acre tracts because the owner asked for half the money at closing and the other half after January 1st. He presented to the board the new plat and the background that the property has been thinned at least twice and is planted in hardwoods and pines.

Mr. Aldridge stated that he met with Chief Appraiser Don Long in September with a layout of the intent of the property which would be nine (9) parcels and suggested that the two small tracts would be a challenge in approving them for the conservation continuation so they were combined back together. He stated that on September 19th he came back to the board but the meeting had been cancelled and rescheduled for September 20th and he came back to that meeting. At this time he submitted another plat with eight (8) parcels and the board members and Mr. Long were satisfied with that plat along with Community Development and the Board of Commissioners but this plat has not been filed with the Clerk of Court. Mr. Aldridge stated that the conservation covenant ends in 2018 and he is only filing to continue the covenant for the entire 161.104 acres, which is now 69.33 and 91.76 acre tracts for 2018 and the use will not change. Mr. Aldridge also stated that this area has become a desirable area and the buyers of the estate lots are going to build homes.

Chief Appraiser Long stated to the board that his recommendation is to approve the continuation for both parcels, 204-01-011 and 204-01-011A, for 2018.

Chairman McDaniel stated that the application for parcel 204-01-011A reads the bona-fide agricultural use is feeding, breeding or managing livestock or poultry and asked Mr. Aldridge was this correct? Mr. Aldridge's response was, "no I checked the wrong box". Chairman McDaniel asked Mr. Aldridge to make the correction and initial the change.

Mr. Morrow motioned to approve the conservation continuation for parcel 204-01-011 and 204-01-011A. The motion was seconded by Mr. Wideman and the motion carried unanimously.

At this time a taxpayer was late entering the meeting so Chairman McDaniel allowed her to have her time as Citizen's Comments.

Michele Pinell introduced herself and stated she and her husband recently purchased the property located at 685 N. McDonough Road. She stated that she will be moving eight (8) Straight Egyptian Arabian Show Horses to this property along with a trainer. She stated that they want to remodel the upper level of the barn as a residence for the trainer but is having difficulty getting the permits from Community Development. Mrs. Pinell did state that they applied for conservation but don't know if she should pull her application until she knows if Community

Development is going to require the barn and 3 acres be surveyed out due to the residence so she was looking for some wise counseling.

Chairman McDaniel and Mr. Morrow stated that she has to meet the zoning requirements and she would have to work with Chad Jacobs and their suggestion concerning the conservation application is to leave it because she would have necessary time to get things in order before the conservation application is reviewed.

Mrs. Pinell thanked the board and apologized for interrupting the meeting.

5). Chief Appraiser Long stated that if parcel no., 229-02-006, is to be considered greenspace it should have been specifically marked on the survey and we do not have that survey available for review at this time. Chief Appraiser Long's recommendation to the board is to table this request until a copy of the survey can be obtained and reviewed.

Mr. Morrow motioned to table the request for parcel no. 229-02-006 until a copy of the survey is obtained and reviewed. The motion was seconded by Mr. Wideman and the motion carried unanimously.

6). Personal Property Appraiser Robby Williams submitted to the board copies of the Personal Property audit findings for the following businesses:

- A. Eagle Industrial Contracting, account 399 is located at 4026 North Expressway in Sunnyside. Mr. Williams stated that the audit was completed by an outside firm Mendola Consulting, LLC for tax years 2014, 2015 and 2016. The audit shows the equipment was grouped into the proper categories, supplies were calculated as 1/12 of yearly amount expensed and the inventory was estimated at 1/12 of yearly amount purchased plus a residual value for scrap of entire yard of \$62,000 in 2013 (based upon that year's scrap sales) and \$75,000 for 2014 and 2015 to account for increase in volume. The Net Additional Taxable Market Value for 2014 is \$90,073, 2015 is \$166,305 and 2016 is \$163,053. Mr. Williams stated that the audit finding letter was mailed to the taxpayer on January 10, 2018.

Mr. Morrow motioned to accept the 2014, 2015 and 2016 audit findings for Eagle Industrial Contracting, personal property account 399. The motion was seconded by Mr. Wideman and the motioned carried unanimously.

- B. Baymont Inn & Suites, account 611 is located at 2007 North Expressway. Mr. Williams stated that the audit was completed by an outside firm Mendola Consulting, LLC for tax years 2014, 2015 and 2016. The audit shows the fixed

assets were agreed to their accounting records and assets were grouped into the proper categories and supplies were estimated at 1/12 of yearly amount expensed. The Net Additional Taxable Market Value for 2014 is \$38,754, 2015 is \$43,936 and 2016 is 46,370. Mr. Williams stated that the audit finding letter was mailed to the taxpayer on January 10, 2018.

Mr. Morrow motioned to accept the 2014, 2015 and 2016 audit findings for Baymont Inn & Suites, personal property account 611. The motion was seconded by Mr. Wideman and the motion carried unanimously.

- C. Griffin Inn & Suites dba America's Best Value Inn, account 3895 is located at 676 North Expressway. Mr. Williams stated that the audit was completed by an outside firm Mendola Consulting, LLC for tax years 2014, 2015 and 2016. The audit valued the fixed assets by using the "historical cost new" of \$175,000 in the year 2006 plus new additions acquired by the owner and the supplies were estimated at 1/12 of yearly amount (3) expensed. The Net Additional Taxable Market Value for 2015 is \$13,554 and 2016 is \$16,697. Mr. Williams stated that the audit finding letter was mailed to the taxpayer on January 10, 2018.

Mr. Morrow motioned to accept the 2014, 2015 and 2016 audit findings for Griffin Inn & Suites, personal property account 3895. The motion was seconded by Mr. Wideman and the motion carried unanimously.

Mr. Williams presented to the board an updated chart on all the 2017 Personal Property audits, which have been completed or are in the process, being conducted by Mendola Consulting, LLC.

- 7). Personal Property Appraiser Robby Williams presented to the board an Amendment of Agreement for Spalding County Board of Tax Assessors Outside Auditing Services for Personal Property Accounts from Mendola Consulting, LLC.

Mr. Williams stated that this amendment will be used if during the course of an audit, before any notices are issued and before an appeal is filed, there is a written request for additional services determined to be required by the Board of Tax Assessors there shall be additional compensation allowed at the rate of \$125/hour.

Mr. Morrow motioned to approve the Amendment of Agreement for Spalding County Board of Tax Assessors for Mendola Consulting, LLC. The motion was seconded by Mr. Wideman and the motion carried unanimously.

- 8). Chief Appraiser Long submitted to the board the following Mission Statement for their approval and adoption:

Our Mission is to follow the tax laws of the state of Georgia, maintain a modern assessment office which provides for fair and equitable property evaluation along with exceptional customer service to the property owners and general public of Spalding County.

Mr. Morrow motioned to approve and adopt the presented Mission Statement as read. The motion was seconded by Mr. Wideman and the motion carried unanimously.

- 9). Chief Appraiser Long asked the board to approve or make changes to the preliminary list of meeting dates. These dates are as follows:

Monday - January 22, 2018

Thursday -February 15, 2018

Tuesday - March 20, 2018

Tuesday - April 17, 2018

Tuesday - May 1, 2018
Tuesday - June 26, 2018
Tuesday - August 21, 2018
Tuesday - October 16, 2018
Tuesday - December 11, 2018

Tuesday - June 12, 2018
Tuesday - July 10, 2018
Tuesday - September 18, 2018
Tuesday - November 8, 2018

These meetings will be held in the Annex Building located at 119 East Solomon Street in Room 108 at 10:00 A.M. and will be posted on the website and on the doors of the Annex Building at least 24 hours prior to the meeting. The meeting dates/time/place are subject to change.

Mr. Morrow motioned to accept the presented meeting dates for the Board of Tax Assessors for the Calendar Year 2018. The motion was seconded by Mr. Wideman and the motion carried unanimously.

- 10). Chief Appraiser Long presented to the board the following properties for Exempt status from Higher Calling Inc.:

Parcel: 058-01-015 1127 Thompson Street
Parcel: 058-08-034 304 A Louise Lane
Parcel: 058-08-034A 304 B Louise Lane
Parcel: 058-08-033 302 A Louise Lane
Parcel: 058-08-036 308 A Louise Lane
Parcel: 058-08-037 310 A Louise Lane
Parcel: 058-08-037A 310 B Louise Lane

Chief Appraiser Long stated that the properties will be used for transitional housing. A Higher Calling Inc. has submitted all the necessary documentation and does qualify for Exempt status. Chief Appraiser Long's recommendation to the board is to approve Exempt Status on the above submitted properties.

Mr. Morrow motioned to approve the Exempt Status of parcel numbers 058-01-015, 058-08-034, 058-08-034A, 058-08-033, 058-08-036, 058-08-037 and 058-08-037A. The motion was seconded by Mr. Wideman and the motion carried unanimously.

F. CHIEF APPRAISER'S REPORT

Chief Appraiser Long reported to the board that the 2018 Pre-Bill Mobile Home Digest was presented to the Tax Commissioner, Sylvia Hollums on January 4, 2018, letters were mailed out to taxpayers with active appeals (41) and appeals with no changes (237) and there has been several Open Records Request from The Griffin Daily News and The Grip.

G. ASSESSORS COMMENTS

Chairman McDaniel again welcomed the newest Board member Dick Morrow and welcomed back Brad Wideman and stated he was looking forward to working with them.

H. CLOSED SESSION – None

- I. There was no further business or discussion. Chairman McDaniel motioned to adjourn the meeting at 11:45 A.M. The motion was seconded by Mr. Wideman and the motion carried unanimously.

Respectfully Submitted,
Betty Browning

Board Secretary