



Spalding County Board of Tax Assessors  
Minutes - Regular Session May 1, 2018  
119 East Solomon Street  
Griffin, Georgia 30223

**A. CALL TO ORDER**

The Spalding County Board of Tax Assessors March Regular Scheduled Meeting was held on Tuesday, May 1, 2018 at 10:00 A.M. in the Courthouse Annex in Room 108. The meeting was called to order at 10:01 A.M. by Chairman Johnnie McDaniel with Vice Chairman Dick Morrow and Assessor Brad Wideman present.

Others present were Chief Appraiser Don Long, Assistant Chief Appraiser Jerry Johnson, Personal Property Appraiser Robby Williams and Board Secretary Betty Browning.

**B. CITIZEN COMMENTS - None**

**C. MINUTES**

1. Consider the approval of the minutes from the Regular Scheduled April 17, 2018 meeting.

*Vice-Chairman Morrow moved to approve the April 17, 2018 minutes as read, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

**D. OLD BUSINESS - None**

**E. NEW BUSINESS**

- 1). Roy and Evelyn Kilgo submitted a 2018 S5 (Veterans Homestead Exemption) for the property located at 54 Rivers Road, parcel no. 274-01-061.

*Vice Chairman Morrow moved to approve the 2018 S5 Veterans Homestead Exemption for Roy and Evelyn Kilgo, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

- 2). Chief Appraiser Don Long presented to the board the final list of 2018 Homestead Exemptions. The first list is line numbers 1372 through 1424 asking approval for all except for parcels 500-05-017, 304-02-100, 233-05-009, 227A-01-004, 265B-01-019, 235-01-055 and 011-06-008.

*Vice Chairman Morrow moved to approve the 2018 Homestead Exemptions, numbers 1372 through 1424 and deny the seven referenced by Chief Long, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

Chief Appraiser Don Long presented to the board the final list of 2018 Homestead Exemptions that have been corrected.

*Vice Chairman Morrow moved to approve the 2018 Homestead Exemptions that have been corrected, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

Chief Appraiser Don Long presented to the board the final list of 2018 Homestead Exemptions that have problems with the recorded deeds.

*Vice Chairman Morrow moved to deny the 2018 Homestead Exemption that have deed problems, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

3). The 2018 Forest Land Protection Act values is set by the Georgia Department of Revenue changing the base rate to 1.025.

*Vice Chairman Morrow moved to accept the 2018 Forest Land Protection Act values as set by the Georgia Department of Revenue, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

4). Robby Williams presented to the board an updated spreadsheet of the 2018 Freeport Applications that have been worked since the April 17, 2018 meeting.

<b>2018 Freeport Applications;</b>						
<b>DATE: 04.27.2018</b>						
ACCT#	COMPANY	Reviewed 2016	Reviewed 2017	Reviewed 2018	2018 Recommendation to BOA Approval	DENIAL
3578	1 BARE METALS		X			<b>DENY</b>
979	2 POLY FIBER ENTERPRISES		X		✓	
1351	3 WOODLAND INDUSTRIES		X		✓	
910	4 NORCOM	X			✓	
1187	5 STOWE WOODWARD		X		✓	
915	6 NORWESCO, INC		X		✓	
2869	7 INTERNATIONAL PAPER		X		✓	
470	8 VULCAN	X			✓	
8006	9 COVERIS HOLDING - OFF SITE STORAGE		X		✓	
396	10 E.H. TURNER MANUFACTURING	X			✓	
3254	11 WARE INDUSTRIES		X		✓	
3477	12 PERKINS SHIBAURA	X			✓	
8444	13 SUMIKA POLYMERS NORTH AMERICA		X		✓	
4289	14 HANGER PROSTHETICS	X			✓	
3276	15 UTILITY SALES AND SERVICE	X			✓	
6921	16 LUCON, INC		X		✓	
11	17 BERRY GLOBAL PLASTICS (AEP Industries)		X		✓	
67	18 APEX FIBERGLASS	X			✓	
5447	19 FCA LLC	X			✓	
7992	20 GEMINI AIR SUPPORT	X				<b>DENY</b>
662	21 HOSHIZAKI AMERICA	X			✓	
3695	22 ARMAL INC		X		✓	
6459	23 C.W.MATTHEWS		X		✓	
1283	24 VERNAY MANUFACTURING		X		✓	
8550	25 KIRBY RISK MANAGEMENT	X			✓	
371	26 DIVERSIFIED FABRICATORS INC		X		✓	
117	27 BRIDGESTONE BANDAG, INC	X			✓	
1389	28 ATLANTA AIR EXCHANGE		X			<b>DENY</b>
10421	29 KH NEOCHEM AMERICAS, INC				✓	
10036	30 ACCESSORY AERO GROUP, LLC					<b>DENY</b>
3479	31 DOMTAR PAPER CO.	X			✓	

Vice Chairman Morrow moved to approve the updated 2018 Freeport applications except for number 1, 20, 28 AND 30 seconded by member Mr. Wideman and the motion carried unanimously 3-0.

5). Robby Williams, Personal Property Appraiser presented to the board a request from 1888 Mills asking for the board to accept the 2018 Late Freeport application at 100%. Mr. Williams explained to the board that according to Georgia Code the board does not have jurisdiction to change the deadline dates and percentages and this information is on the application. *If filing after the DUE DATE, a reduced exemption amount may be applicable as follows: if filed April 2- April 30 (66.67% of the full exemption), if filed May 1- May 31 (58.33%), if filed on June 1 (50%). Failure to file by June 1 shall constitute a waiver of the entire exemption for the year (0.0%).*

Vice Chairman Morrow moved to accept the 2018 Freeport application at 66.67% of the full exemption, seconded by Chairman McDaniel and the motion carried unanimously 3-0.

6). Robby Williams, Personal Property Appraiser presented to the board the audit results for the following properties:

### **Audit Findings Summary:**

**Mendola Consulting, LLC**

**4/30/2018**

<b>TaxPayer:</b>	<b>Account #</b>	<b>Audit Period:</b>	<b>Findings:</b>
Rite Aid	409	2014	\$ 27,373
		2015	\$ 41,770
		2016	<u>\$ 41,942</u>
			\$ 111,085
Country Inn & Suites	647	2014	\$ 143,277
		2015	\$ 128,522
		2016	<u>\$ 120,878</u>
			\$ 392,677
IHOP Restaurant	5491	2014	\$ 84,353
		2015	\$ 80,597
		2016	<u>\$ 79,582</u>
			\$ 244,532
Walgreen's Company	4668	2014	\$ 65,087
		2015	\$ 61,332
		2016	<u>\$ 62,327</u>
			\$ 188,746
Domtar Paper Company	3479	2015	\$0 Adjustments
		2016	\$0 Adjustments
		2017	\$0 Adjustments

Speedway Ford	1126	2015	\$ (16,182.00)
		2016	\$ (24,772.00)
		2017	\$ (46,611.00)
			<u>\$ (87,565.00)</u>
Southern Pipe and Supply	1114	2015	\$0 Adjustments
		2016	\$0 Adjustments
		2017	\$0 Adjustments
			<u><b>\$ 849,475.00</b></u>

*Vice Chairman Morrow moved to accept the Personal Property audit results as presented, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

7 & 8). Chol Ho Bae presented 2018 New Conservation applications for parcels 254-02-045B and 254-02-045C. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommend to approve both applications.

*Vice Chairman Morrow moved to approve parcels 254-02-045B and 254-02-045C, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

9). Thomas Barrett submitted a 2018 New Conservation application for parcel no. 218-02-051 located at 3375 High Falls Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommend to approve.

*Vice Chairman Morrow moved to approve the 2018 Conservation application for parcel no. 218-02-051, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

10). Thomas Barrett submitted a 2018 New Conservation application for parcel no. 218-02-054 located on High Falls Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommend to deny the application based on the property does not comply with Georgia Code 48-5-7.4.

*Vice Chairman Morrow moved to deny the 2018 Conservation application for parcel no. 218-02-054, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

11). Robert Bunn submitted a 2018 Conservation application for parcel no. 225-01-028 located at 653 Buck Creek Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommended to deny the application because the application was incomplete.

*Vice Chairman Morrow moved to deny the 2018 Conservation application for parcel no. 225-01-028, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

12). Charles M. Carden III submitted a 2016 Conservation Continuation application for parcel no, 214-01-009 located at 826 N. Walkers Mill Road. Chief Appraiser Don Long and Assistant Chief inspected the property and recommended to approve the application.

*Vice Chairman Morrow moved to approve the 2018 Conservation Continuation application for parcel 214-01-009, seconded by Chairman McDaniel and the motion carried unanimously.*

13). Esmond Farm, Inc. submitted a 2018 new Conservation application for parcel no. 267-02-014E located on Ellis Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommend to approve the application.

*Vice Chairman Morrow moved to approve the 2018 Conservation application for parcel no. 267-02-014E, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

14). Sharon and Martin Fox submitted a 2018 Conservation Renewal application for parcel no. 207-01-008 located at 1322 Jenkinsburg Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommend to approve the application.

*Vice Chairman moved to approve the 2018 Conservation Renewal application for parcel no. 207-01-008, seconded by Chairman McDaniel and the motion carried unanimously 3-0.*

15). Beverly Goddard submitted a 2018 Conservation Renewal application for parcel no. 270-01-009 located at 5405 Newnan Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommend to approve the application.

*Vice Chairman Morris moved to approve the 2018 Conservation Renewal application for parcel no. 270-01-009, seconded by Chairman McDaniel and the motion carried unanimously 3-0.*

16). Pat Grey submitted a 2018 Conservation Continuation for parcel no. 213-03-001 located on McDonough Road. The application was submitted adding a Life Estate for Pay Grey. Chief Appraiser Don Long's recommendation is to approve the application.

*Vice Chairman Morris motioned to approve the 2018 Conservation Continuation for parcel no. 213-03-001, seconded by Chairman McDaniel and the motion carried unanimously 3-0.*

17.). Ivan F. Fox Estate submitted a 2018 Conservation Renewal application for parcel no. 210-01-007B located at 3640 Jackson Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommend to approve the application.

*Vice Chairman Morris moved to approve the 2018 Conservation Renewal application for parcel no. 210-01-007B, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

18). Billy Kimble submitted a 2018 Conservation Renewal application for parcel no. 219-03-004 located at 115 Tomochichi Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property at recommend to approve the application.

*Vice Chairman Morris moved to approve the 2018 Conservation Renewal application for parcel no. 219-03-004, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

19). Robert & Michelle Mitchell submitted a 2018 Conservation Renewal application for parcel no. 236-01-064A located at 250 Aerodrome Way. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommend to deny the application based on it does not comply with Georgia Code: 48-5-7.4.

*Vice Chairman Morris moved to deny the 2018 Conservation Renewal application for parcel no. 236-01-064A, seconded by Chairman McDaniel and the motion carried unanimously 3-0.*

20). Robert Mitchell submitted a 2018 Conservation Renewal application for parcel no. 236-01-064 located at 252 Aerodrome Way. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommend to approve the application.

*Vice Chairman Morris moved to approve the 2018 Conservation Renewal application for parcel no. 236-01-064, seconded by Chairman McDaniel and the motion carried unanimously 3-0.*

21). Rendley and Brenda Norris submitted a 2018 Conservation Renewal for parcel no. 280-01-013 located at 358 Hollonville Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommends to deny the application based on it does not comply with Georgia Code 48-5-7.4

Chairman McDaniel stated to the board that he has received three Japanese Maple trees, as gifts, from Mr. Norris and would like to abstain from voting on this agenda item.

*Vice Chairman Morris moved to deny the 2018 Conservation Renewal application for parcel no. 280-01-013, seconded by member Mr. Wideman and the motion carried unanimously 2-0.*

22). Robert and Barbara Peurifoy submitted a 2018 Conservation Renewal application for parcel no. 222-01-013C located at 917 S. McDonough Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommends to deny the application based on it does not comply with Georgia Code 48-5-7.4.

*Vice Chairman Morris moved to deny the 2018 Conservation Renewal application for parcel no. 222-01-013C, seconded by Chairman McDaniel and the motion carried unanimously 3-0.*

23). Michael and Corita Penell submitted a 2018 New Conservation application for parcel no. 213-05-005B located at 917 S. McDonough Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommends to approve the application.

*Vice Chairman Morris moved to approve the 2018 New Conservation application for parcel no. 213-05-005B, seconded by Chairman McDaniel and the motion carried unanimously.*

24). Timothy and Kristy Rogers submitted a 2014 Conservation Continuation application adding 5 acres to parcel no. 280-01-014A. Chief Appraiser Long's recommendation is to approve the application.

*Vice Chairman Morris moved to approve the 2014 Conservation Continuation application adding 5 acres to parcel no. 280-01-014A, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

25-27). Joseph Trammell submitted 2018 New Conservation applications for the following parcels: 212-01-020 located at 312 Sihane Road, 212-01-025 located at 2130 Jackson Road and 213-05-002 located on Dutchman Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the properties and recommends to approve all 3 applications.

*Vice Chairman Morris moved to approve all three applications submitted by Joseph Trammell for parcels 212-01-020, 212-01-025 and 213-05-002, seconded by Chairman McDaniel and the motion carried unanimously 3-0.*

28). Tony D. Walraven Living Trust submitted a 2018 Conservation Renewal application for parcel no. 282-01-014 located on Fairview Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommends to approve the application.

*Vice Chairman Morris moved to approve the 2018 New Conservation application for parcel no. 282-01-014, seconded by Chairman McDaniel and the motion carried unanimously 3-0.*

29). Robert Wingo submitted a 2018 New Conservation application for parcel no. 234-04-025A located at 234-04-025A. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommends to approve the application.

*Vice Chairman Morris moved to approve the 2018 New Conservation application for parcel no. 234-04-025A, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

30). George and Deborah Yates, Jr. submitted a 2018 New Conservation application for parcel no. 273-01-001C located at 436 Blanton Mill Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommends to approve the application.

*Vice Chairman Morris moved to approve the 2018 New Conservation application for parcel no. 273-01-001C, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

31). Chris Youmans submitted a 2018 New Conservation application for parcel no. 285-01-010B located on Hollonville Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommends to deny the application because it does not comply with Georgia Code 48-5-7.4.

*Vice Chairman Morris moved to approve the 2018 New Conservation application for parcel no. 285-01-010B, seconded by Chairman McDaniel and the motion carried unanimously 3-0.*

32). Chris Youmans submitted a 2018 New Conservation application for parcel no 285-01-010D located on Hollonville Road. Chief Appraiser Don Long and Assistant Chief Jerry Johnson inspected the property and recommends to deny the application for producing plants, trees, fowl, or animals due to the accessibility issues.

*Vice Chairman Morris moved to approve the 2018 New Conservation application for parcel no. 285-01-010D, seconded by member Mr. Wideman and the motion carried unanimously 3-0.*

## **F. CHIEF APPRAISER REPORT**

1. Next Regular Scheduled Board Meeting is Tuesday, June 12, 2018.
2. Updated board on Open Appeals.
3. The 2018 Consolidated Values are 1,697,365,809 and the 2017 Values Sylvania Hollums, Tax Commissioner presented was 1,654,239,514. This is an approximately 2.5% increase.
4. Chief Appraiser Don Long and Assistant Chief Jerry Johnson have reappraised all the medical offices.
5. Submitted to the board the backside of the Notice Insert which will explain land calculations.

At this time Chief Appraiser Don Long asked the board to Amend the Agenda and add no. 33 New Business for the following item.

*Vice Chairman Morris moved to Amend the Agenda and add no. 33 to New Business, seconded by Chairman McDaniel and the motion carried unanimously 3-0.*

33). James and Linda Fivian submitted a S5 Homestead application at the last board meeting and the S5 needs to be added to parcel no. 300-03-021, 119 Spider Lily Court for 2018.

*Vice Chairman Morris moved to approve the S5 Homestead application for parcel no. 300-03-021, seconded by Chairman McDaniel and the motion carried unanimously 3-0.*

**G. ASSESSORS COMMENTS**

**I. ADJOURNMENT**

There was no further business. Vice Chairman Morris moved to adjourn the meeting at 12:00 P.M. seconded by member Mr. Wideman and the motion carried unanimously.

Respectfully Submitted  
Betty Browning  
Board Secretary  
May 7, 2018









