

Spalding County Board of Tax Assessors Minutes – Regular Session November 8, 2018 119 East Solomon Street Griffin, Georgia 30223

A. CALL TO ORDER

The Spalding County Board of Tax Assessors Regular Meeting was held on Thursday, November 8, 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 Johnie McDaniel with Vice Chairman Dick Morrow and Member Brad Wideman present. Staff present were Don Long, Chief Appraiser and Jerry Johnson, Deputy Chief Appraiser.

- B. CITIZEN COMMENTS NONE
- C. MINUTES CONSIDER THE APPROVAL OF THE MINUTES FROM THE REGULAR SCHEDULED OCTOBER 16, 2018 MEETING.

Vice-Chairman Morrow moved to approve the October 16, minutes as read, seconded by member Chairman McDaniel and the motion carried unanimously 3-0.

- D. OLD BUSINESS NONE
- **E. NEW BUSINESS**
 - 1. Review and consider correcting the 2018 Personal Property Assessment for Machinery, Equipment, Furniture and Fixtures (MEFF) for CIT Bank account # 9434 from \$71,102 to \$171,396:

CIT BANK, N.A. PO BOX 460709 HOUSTON TX 77056 LEASED EQUIPMENT

After a review and discussion of the above Personal Property account, Vice Chairman Morrow moved to approve the Personal Property Assessment MEFF change as proposed. Motion was seconded by Member Brad Wideman and carried unanimously 3-0.

2. Review and consider correcting the 2018 Personal Property Assessment for Machinery, Equipment, Furniture and Fixtures (MEFF) for IBM CREDIT Account # 4119 from \$216,287 to \$5,231:

IBM CREDIT LLC 150 KETTLETOWN RD SOUTHBURY CT 06488 LEASED EQUIPMENT

After a review and discussion of the above Personal Property account, Vice Chairman Morrow moved to approve the Personal Property Assessment MEFF change as proposed. Motion was seconded by Member Brad Wideman and carried unanimously 3-0.

3. Review and consider correcting the 2018 Personal Property Assessment for Machinery, Equipment, Furniture and Fixtures (MEFF) for IBM CREDIT Account # 677 from \$33,796 to \$225,433:

IBM CREDIT LLC 150 KETTLETOWN RD SOUTHBURY, CT 06488 LEASED EQUIPMENT

After a review and discussion of the above Personal Property account, Vice Chairman Morrow moved to approve the Personal Property Assessment MEFF change as proposed. Motion was seconded by Member Brad Wideman and carried unanimously 3-0.

4. Review and consider 2018 Homestead Exemption for the following property:

CHRISTI AND RICHARD CARRUTHERS 23 STILLWATER TRACE GRIFFIN GA 30223 PARCEL NO. 080-02-065

Chief Appraiser Don Long stated that Christi and Richard Carruthers were applying to change the above property's Homestead exemption to a L7 Exemption. Mr. Long explained that in order to receive an approval for an L7 Exemption, the Tax Commissioner would need documentation to support the income requirements for this exemption and sufficient documentation had not been received. Staff recommendation was to approve an S1 Homestead exemption pending owner's provision of acceptable documentation.

After discussion Vice Chairman moved to approve a 2018 S1 Homestead Exemption until correct documentation is provided to the Spalding County Tax Commissioner. Motion was seconded by Member Brad Wideman and carried unanimously 3-0.

5. Consider the approval of 2018 Homestead S1 Exemption for the following property:

JAMES AND KAREN SMITH 986 HILL VIEW RD HAMPTON GA 30228 PARCEL NO. 240-01-001D

Vice Chairman Dick Morrow moved to approve a S1 Homestead Exemption for 986 Hill View Rd. Hampton GA. Motion was seconded by Member Brad Wideman and carried unanimously 3-0.

6. Review and consider a request to withdraw 2009 Conservation Covenant without penalty due to owner's age and property being in the last year of a second covenant term expiring on December 31, 2018:

ELIZABETH BUTLER 348 LENOX CIRCLE GRIFFIN GA 30224 PARCEL 235-03-010 B

Vice Chairman Dick Morrow moved to approve request for withdrawal from Conservation without Breach penalty due to owner meeting age and conservation term criteria. Motion was seconded by Member Brad Wideman and carried unanimously 3-0.

7. Review and consider correcting the Personal Property Assessment for account # 10092 from \$7501 to \$500:

YANITZA PELLOT BLESSING CLEANING SERVICE 328 SAMMY CIRCLE GRIFFIN GA 30223

After a review and discussion of the Personal Property account, Vice Chairman Dick Morrow moved to approve the 2018 Assessment correction, motion was seconded by Member Brad Wideman and carried unanimously 3-0.

After the vote, Chairman Johnie McDaniel informed Chief Appraiser Don Long that in the future, action or approval of corrections for this type correction would not be required by the Spalding County Board of Assessors.

8. Review and consider correcting the Personal Property Assessment for account # 10300 from \$7501 to \$2500:

ASHLEY KNIGHT BLESS YOUR HEART BOUTIQUE 134 SOUTH HILL STREET GRIFFIN GA 30224 After a review and discussion of the Personal Property account, Vice Chairman Dick Morrow moved to approve the 2018 Assessment correction, motion was seconded by Member Brad Wideman and carried unanimously 3-0.

9. Review and consider approval of L10 Homestead application for the following property:

DENISE HABBOUSHI 1424 COWAN ROAD GRIFFIN GA 30223 PARCEL NUMBER 247C-01-004

Chief Appraiser Don Long stated that Denise Habboushi was applying for a L10 Homestead exemption for the above property. Mr. Long explained that in order to receive an approval for an L10 Exemption, the Tax Commissioner would need documentation to support the income requirements for this exemption and sufficient documentation had not been received. Staff recommendation was to approve an S1 Homestead exemption pending owner's provision of acceptable documentation to the Tax Commissioner.

Vice Chairman Dick Morrow moved to approve a 2018 S1 Homestead Exemption until correct documentation had been received by the Spalding County Tax Commissioner. Motion was seconded by Chairman Johnie McDaniel and carried unanimously 3-0.

10. Review and consider change of 2018 Personal Property assessment from \$7501 to \$500:

JOHN LEWIS P.A. LEWIS & ASSOCIATES 405 PINE LEA ROAD GRIFFIN GA 30223

After a review and discussion of the Personal Property account, Vice Chairman Dick Morrow moved to approve the 2018 Assessment correction, motion was seconded by Chairman Johnie McDaniel and carried unanimously 3-0.

11. Review and consider change of 2018 Personal Property Assessment for personal property account # 10250 from \$7501 to \$500:

KATHRYN HARPER 529 SOUTH SIXTH STREET GRIFFIN GA 30224 BUSINESS CLOSED

After a review and discussion of the Personal Property account, Vice Chairman Dick Morrow moved to approve the 2018 Assessment correction, motion was seconded by Chairman Johnie McDaniel and carried unanimously 3-0.

12. Review and consider change in 2018 Personal Property Assessment account #10182 from \$7501 to \$500.

JARED FLEMING 1506 LOUISE ANDERSON DR GRIFFIN GA 30224

After a review and discussion of the Personal Property account, Vice Chairman Dick Morrow moved to approve the 2018 Assessment correction, motion was seconded by Chairman Johnie McDaniel and carried unanimously 3-0.

13. Review and consider deleting 2018 Personal Property account #10379 from owners request stating boat not in Georgia:

KENNETH HART 376 E COLLEGE STREET GRIFFIN GA 30224 2015 SEA HUNT GA REG. 0475BX

Chief Appraiser Don Long stated that the Georgia Department of Natural Resources has the responsibility of maintaining registrations on all watercraft in use in Georgia and this boat's registration was shown to be located at the owners address. Mr. Long also indicated that the Spalding County Tax Assessors office has not received any information or other documentation indicating the boat was functionally located in the state of Florida.

Vice Chairman Dick Morrow moved to deny the request to delete account #10379 pending sufficient documentation being received by the Spalding County Tax Assessor's Office. Motion was seconded by Chairman Johnie McDaniel and carried unanimously 3-0.

Amendment to Agenda Item 14.

14. Review and consider correcting the total 2018 Assessments for property located at 50 Malier Road Hampton GA parcel numbers 241-03-002 and 241-03-002D from \$1,427,137 to \$1,150,000.

ALAN R MOBLEY 50 MALIER RD HAMPTON GA 30228 PARCELS 241-03-002 AND 241-03-002D

Chairman Johnie McDaniel moved to approve the change in the 2018 Assessment from \$1,427,137 to \$1,150,000 without appeal rights. Motion was seconded by Member Brad Wideman, (with Vice Chairman Dick Morrow recusing himself due to familial status with owner) motion carried 2-0.

F. CHIEF APPRAISER'S REPORT

- 1. Superior Court Hearing Court date set for hearing regarding Conservation application for property located at 1050 Scott Branch Rd. Griffin GA for informational purposes only.
- 2. Updated Board of reduction in 2018 Assessment for property located at 50 Mailer Rd., parcel 241-03-002 and parcel 241-03-002D.

Motion was made by Chairman Johnie McDaniel by Chairman Johnie McDaniel to amend the agenda with Chief Appraiser Item number 2 being moved to the agenda section as New Business item number 14. Motion was seconded by member Brad Wideman, with Vice Chairman recusing himself due to familial status with property owner. Motion was carried by 2-0 vote and item was moved to item 14.

G. ASSESSORS COMMENTS: NONE

H. CLOSED SESSION: NONE

I. ADJOURNMENT

There being no further business. Chairman Johnie McDaniel moved to adjourn the meeting at 10:42 A.M., Motion was seconded by Vice Chairman Dick Morrow and carried unanimously 3-0.

Jerry Johnson Acting Board Secretary November 8, 2018