

**Spalding County Board of Tax Assessors
Regular Session Tax Assessors
April 11, 2017 @ 10:00 AM
119 E. Solomon Street Room 108 Griffin, GA 30223**

A. CALL TO ORDER

The Spalding County Board of Tax Assessors March Regular Scheduled Meeting was rescheduled for Tuesday April 11, 2017 at the Spalding County Annex Building located at 119 East Solomon Street at 10:00 A.M. The meeting was brought to order at 10:03 A.M. by Chairman Bill Norris with Vice Chairman Johnie McDaniel and member Brad Wideman present. Others present were Board Secretary Betty Browning, Chief Appraiser Donald Long, Deputy Chief Appraiser Joe Maddox, Personal Property Appraiser Robby Williams and Real Property Appraiser Jerry Johnson.

B. CITIZENS COMMENT

Speakers must sign up prior to the meeting and provide their names, addresses and topic in which they will speak on. Speakers must direct all comments to the Board only. Speakers will be allotted three (3) minutes to speak on their chosen topics and relate to matters pertinent to the jurisdiction of the Board of Assessors. No questions will be asked by any board member during citizen comments. Outbursts from the audience will not be tolerated. Common courtesy and civility are expected at all times during the meeting.

No Comments

C. MINUTES – March 27, 2017

Mr. McDaniel motioned to approve the minutes from the Regular Scheduled March 27, 2017 meeting. The motion was seconded by Mr. Wideman and the motion carried unanimously.

D. OLD BUSINESS -

1. Consider the approval of the 2017 Exemption Application for:

*Impact Racing Ministries, Inc.
209 Kentucky Ave.
Parcel: 003-03-030*

The Board tabled this application so that the Appraisal Staff could inspect the property. Chief Appraiser Don Long stated that his recommendation to the Board is to deny the Tax Exempt application because the property is going to be used as rental property but per the inspection the Fair Market Value should be adjusted from \$88,490 to \$37,915 for tax years 2014, 2015 and 2016.

Mr. McDaniel motioned to deny the 2017 Tax Exempt application and adjust the Fair Market Value from \$88,490 to \$37,915 for tax years 2014, 2015 and 2016. The motion was seconded by Mr. Wideman and the motion carried unanimously.

E. NEW BUSINESS -

1. GMASS presentation on why Spalding County is in need of a County-Wide Reappraisal.

Georgia Mass Appraisal Solutions & Services presented a Power Point presentation on why Spalding County needs a revaluation. Owner Kristi Reese turned the presentation over to Stan. Stan explained that according to Spalding County's information that was provided by the Tax Assessors Office, some of the county is overvalued and not uniform according to the COD, PRD and Median. Stan continued with detailed information regarding rural land, commercial properties and agricultural land. Stan's

recommendation is for Spalding County to perform a countywide revaluation that should take effect July 2019. Stan also shared information about the company.

Terry McCormick stated that if you look at trend from 2013-2016 the median is going down.

Mr. McDaniel asked the question, "If we proceed what is the timeline to get the work done?" Mrs. Reese answered 18 months.

Commissioner Hawbaker asked the question, "Will your company assist with appeals to BOE and Superior Court?" Mrs. Reese answered, "The contract will specifically give the number of days to be used for that purpose and if more days is needed it is per Diem.

Chairman Norris thanked Commissioner Hawbaker, Tax Commissioner Sylvia Hollums and Clerk of Court Marsha Norris for attending the presentation.

There were no further questions so the board continued with New Business.

2. Consider the approval to accept the following Forest Land Protection Act continuation for the following property:

*Weyerhaeuser Company
339 Amelia Road
Parcel: 205-01-004*

Weyerhaeuser Company and Plum Creek Timberlands, L.P. merged for 2017. The new Forest Land Protection Act application is to change the name only.

Mr. Wideman motioned to approve the new 2017 Forest Land Protection Act application. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

3. Consider the approval of the 2017 Exempt Property Applications for:

*Well Star Spalding Regional Hospital, Inc.
*601 S. 8th Street - Parcel No. 026-01-002
*S. 8th Street - Parcel No. 026-01-001
*558 S. 9th Street - Parcel No. 023-15-022
*Graefe Street - Parcel No. 023-15-020A
*231 Graefe Street - Parcel No. 023-15-020
*205 Graefe Street - Parcel No. 023-15-018
*1438 Meriwether Street - Parcel No. 049-01-009C
601 S. 8th Street - Parcel No. 026-01-002LH

Well Star Spalding Regional Hospital, Inc. filed 2017 Tax Exempt Application for the above referenced parcels. Chief Appraiser Long's recommendation to the board is to approve all the referenced applications.

Mr. McDaniel motioned to approve all the Well Star Spalding Regional Hospital, Inc. 2017 Tax Exempt applications for the above referenced properties. The motion was seconded by Mr. Wideman and the motion carried unanimously.

4. Consider the approval of the Forest Land Protection Act Land Use Values for Tax Year 2017 as received from The Department of Revenue.

Chief Appraiser Long stated to the Board the Forest Land Protection Act Land Use Values for tax year 2017 increased three percent (3%).

Chairman Norris motioned to approve the 2017 Forest Land Protection Act Land Use Values as received from The Department of Revenue. The motion was seconded by Mr. Wideman and the motion carried unanimously.

5. Consider the approval of the Conservation Use Values for Tax Year 2017 as received from The Department of Revenue.

Chief Appraiser Long stated to the Board the Conservation Use Values for tax year 2017 increased three percent (3%) giving a value of \$1,028 an acre for number 1 soil type.

Chairman Norris motioned to approve the 2017 Conservation Use Values as received from The Department of Revenue. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

6. Review and consider the approval of Homesteads for Tax Year 2017 as received from Sylvia Hollums, Tax Commissioner.

Chief Appraiser Long stated that there is one thousand two hundred seventy five (1,275) new 2017 Homesteads not including the S5 (Disabled Veteran) homesteads. Chief Appraiser Long stated that after a recheck of the homestead applications that these five (5) should not be approved:

- *Parcel: 108-05-001*
- *Parcel: 008-12-018*
- *Parcel: 251A-05-002*
- *Parcel: 100-01-011*
- *Parcel: 233-02-001*

Chairman McDaniel motioned to approve the 2017 Homestead Lists minus the five (5) referenced above. The motion was seconded by Mr. Wideman and the motioned carried unanimously.

7. Review and consider approval of Property Returns for Tax Year 2017 as received from Sylvia Hollums, Tax Commissioner.

Chief Appraiser Long stated to the Board that the office received forty three (43) Property Returns for 2017 and these properties will be inspected by the Appraisal Staff.

Chairman Norris motioned to accept the 2017 Property Returns submitted from January 1st-April 1st.

8. Review and consider approval of mailing insert with Notice of Assessments for Tax Year 2017 in May

Mr. McDaniel stated that after reading the insert presented by Chief Appraiser Long it seems to be long. Mr. McDaniel's recommendation is to remove paragraph 2-4.

Chairman Norris stated that his recommendation is to remove "to discuss values" and remove the bold print.

Chief Appraiser Long stated that the Methodology is necessary for the taxpayer.

After discussion the following corrections were made:

- 1). *Paragraph three, four and five was removed.*
- 2). *by appointment only was added to paragraph 7.*
- 3). *Paragraph 8 was removed.*

Chairman Norris motioned to approve the insert, with the above referenced corrections, and the mailing of the insert. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

9. Recommendation from Personal Property Staff to have the Board of Assessors apply another year of depreciation to those business accounts which did not file a 2017 Personal Property Return.

Chief Appraiser Long stated to the Board that applying another year of depreciation on business accounts that did not file a 2017 Personal Property Return is a recommendation from the Department of Revenue.

Mr. McDaniel motioned to approve another year of depreciation on business accounts that did not file a 2017 Personal Property Return. The motion was seconded by Mr. Wideman and the motion carried unanimously.

F. CHIEF APPRAISER'S REPORT

- 1). *South Data will be mailing the 2017 Notice of Assessments on May 15th or 16th.*
- 2). *The Appraisal Staff has started the Parcel to Parcel inspections in the city and to date one thousand three hundred and ten (1,310) parcels have been completed. Kristin and Heather are working together using the iPads and Jerry and Betty will be working together.*
- 3). *Under 400 appeals outstanding.*

G. ASSESSORS COMMENTS

Mr. McDaniel asked Chief Appraiser Long for an update on the Department of Revenue's Review recommendations concerning the Administrative issues. Mr. McDaniel stated that GMASS stated they could help with 15 of the 44 issues but what about the other 29?

Chief Appraiser Long stated the office does not have the staff or professionalism to do the Tables for a revaluation.

Mr. McDaniel asked Chief Appraiser Long to have an update report on what has been done to correct the 44 Review issues at the May 2, 2017 meeting.

H. CLOSED SESSION

None

I. ADJOURNMENT

There was no further business. Chairman Norris motioned to adjourn at 11:21 A.M. The motion was seconded by Mr. Wideman and the motion carried unanimously.