



Spalding County Board of Tax Assessors
Minutes - Regular Session February 15, 2018
119 East Solomon Street
Griffin, Georgia 30223

A. CALL TO ORDER

The Spalding County Board of Tax Assessors February Regular Scheduled Meeting was held on Thursday, February 15, 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 Assessor Brad Wideman present.

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

Guests present were Joe Mendola from Mendola Consulting and Dennis Davenport from McNally, Fox, Grant & Davenport, P.C.

Chairman McDaniel asked for a motion to move agenda line item H (1) to line item B. with the addition of line item H (2) Consultation with the county attorney or other legal counsel to discuss ending or potential litigation, settlement, claims, administrative proceedings or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. section 50-14-2(1).

Assessor Wideman moved to move agenda line item H (1) to line item B with the addition of line item H (2), and enter into Closed Session, seconded by Vice-Chairman Morrow, and the motion carried unanimously at 3-0.

B. CLOSED SESSION

The Board entered Closed Session at 10:03 A.M. in the Board of Commissioners' Conference Room.

The Board exited Closed Session and Vice-Chairman Morrow moved to resume the regular meeting at 12:12 P.M., seconded by Chairman McDaniel, and the motion carried unanimously at 3-0.

C. CITIZEN COMMENTS

Mr. Joe Bailey of 4079 H. Newnan Road was present and wanted to make a conservation request. Mr. Bailey requested the board combine four of his parcels for tax purposes only. Mr. Bailey stated that he did not want to combine them by deed or survey due to the costs of having this done but would like for the conservation covenants to become one so that he would receive one tax bill.

Chairman McDaniel requested Chief Appraiser Long present a board policy at the next Board of Tax Assessors meeting to be held on Tuesday, March 20, 2018 that would allow multiple conservation covenants to be combined for tax purposes.

D. Minutes

1. Consider the approval of the minutes from the Regular Scheduled January 22, 2018 meeting.

Vice-Chairman Morrow moved to accept the January 22, 2018 minutes as amended, seconded by Chairman McDaniel, and the motion carried unanimously at 3-0.

E. OLD BUSINESS

1. Consider the approval to consider the following parcel as green space with a nominal value:

Crescent Construction Company, Inc.
115 Hunts Mill Circle
Parcel: 229-02-006

Motion to lift by Vice-Chairman Morrow, seconded by Assessor Wideman, motion carried unanimously at 3-0.

Chief Appraiser Long detailed the nature of the initial tabling of this issue and recommended to approve the parcel as green space with a nominal value.

Vice-Chairman moved to approve parcel 229-02-006 as green space with a nominal value, seconded by Assessor Wideman, and the motion carried unanimously at 3-0.

F. NEW BUSINESS

1. Review and adopt the following Appeal Policy:

Board of Assessors will review appeals filed by State, County and City Government Officials, Elected Officials and Appraisal Staff.

Vice-Chairman Morrow moved to adopt the Appeal Policy as presented by Chief Appraiser Long, seconded by Assessor Wideman, and carried unanimously at 3-0.

G. CHIEF APPRAISERS REPORT

1. FYI:

- A.) Dick Morrow – March 12-16, 2018 / Course I Certification for Assessors
- B.) Brad Wideman – Carl Vinson Institute On-Line Courses
- C.) Budget is due February 23, 2018
- D.) Supervisor and Employee Training

2. Report:

Chief Appraiser Long presented handouts to the board that gave a breakdown of the appeal status showing one hundred eighty one (181) as the active appeal total.

Chief Appraiser Long reviewed with the board three properties that have been scheduled for Superior Court Settlement Conferences and they are as follows:

- A. Westdale Freddie Prop LLC
1597 W. McIntosh Road
Parcel No. 068-03-016
Tax Years: 2015, 2016 and 2017
Settlement Conference: February 21, 2018 at 3:00 P.M.

- B. James Ellis
209 Ginny Lane
Parcel No. 208-01-084
Tax Years: 2017
Settlement Conference: February 27, 2018 at 3:00 P.M.
James Ellis
240 Carver Road
Parcel No. 055-04-018
Settlement Conference: February 27, 2018 at 3:00 P.M.

Chief Appraiser Long asked the board for a motion to forward to Superior Court if the appeals are not settled at the Settlement Conferences.

Vice-Chairman Morrow moved to approve parcel numbers 068-03-016, 208-01-084 and 055-04-018 to be forwarded to Superior Court if needed, seconded by Assessor Wideman, and carried unanimously at 3-0.

Chief Appraiser Long shared with the board county by county Homestead Exemptions received from Association County Commissioners of Georgia (ACCG).

Chief Appraiser Long stated that Joe Brown from Fashion Industries contacted County Manager William Wilson requesting a refund for overpayment of taxes for 2015 and 2016.

Chief Appraiser Long asked Personal Property Appraiser Robby Williams to give the details to the board. Appraiser Williams stated that Mr. Brown submitted a 2015 and 2016 Personal Property Returns and in 2017 filed a return with a detailed list of disposals. Appraiser Williams said no appeals were received for 2015 and 2016 and upon his research the 2015 and 2017 taxes have been paid but 2016 has not.

Chief Appraiser Long's recommended to the Board to send a letter stating the appeal deadline for 2015 and 2016 has past.

Chairman McDaniel moved to direct the Tax Assessors Office to send a letter to Fashion Industries giving the deadline information for 2015 and 2016, seconded by Assessor Wideman, and carried unanimously 3-0.

Chief Appraiser Long submitted a copy of the minutes from the Spalding County Commissioners Retreat that was held January 27, 2018. During this retreat Commissioner Miller recommended the Tax Assessors Office compile a letter to be mailed to the taxpayers stating that unless there is a recorded survey the acreage size will

come directly from the deed. Chief Appraiser Long stated that the best way to do this is add the recommendation to the letter that is currently being mailed with the assessment notices.

Chief Appraiser Long submitted an inquiry to the board concerning the breach of a Conservation Covenant. The property located at 3600 High Falls Road is currently on the market and the buyer wants to build three houses but there is not enough road frontage so Mr. Duncan next door will sell the buyer enough land for the road frontage but is currently in conservation. The question is will this breach Mr. Duncan's covenant? Chief Appraiser Long stated that based on the Georgia Code it would be a breach but wanted the board's thoughts on this matter.

After discussion the board agreed with Chief Appraiser Long.

Chief Appraiser Long submitted another inquiry concerning the breach of a Conservation Covenant. The owner of the property located at 855 Camp Ground Road is selling the property and has been under conservation since 2014. The buyer would like to continue the covenant but only has a couple of horses. The questions is will the buyer qualify to continue the covenant without penalty.

Chief Appraiser Long also stated that he thought the board automatically continued covenants when the property sells. Chairman McDaniel asked Chief Appraiser Long to research the previous minutes for that policy.

Chief Appraiser Long asked for the board's thoughts on the Superior Court's decision on the property located at 126 Gainer Road. He detailed the nature of the original appeal for the 2017 Conservation Covenant which the Board of Assessors denied and the Board of Equalization granted. He continued to state that the Judge clearly stated that he granted the covenant because of their intent. Chief Appraiser Long stated that he spoke with County Manager, William Wilson and he suggested forwarding it to the Court of Appeals.

After discussion Chairman McDaniel stated that if the Board did not forward it to the Court of Appeals it would set a precedent for all the other covenants.

Vice-Chairman Morrow moved to forward the Superior Court's decision for 126 Gainer Road to the Court of Appeals, seconded by Assessor Wideman, and carried unanimously 3-0.

At this time Chairman McDaniel excused himself from the meeting at 1:04 P.M. and asked Vice-Chairman Morrow to step in as acting Chairman.

Chief Appraiser Long informed the Board that the Board of Equalization granted Tax Exempt status for a vacant lot located across from the church located at His recommendation to the Board is to not forward the decision to Superior Court based on the low value of the property and that the owner swore under oath that the church has prayer services on the property.

Chief Appraiser submitted copies of the proposal, submitted by Gregg and Krisi Reese, to revalue rural and urban land. Chief Appraiser Long's recommendation to the Board is to

revalue rural land in 2018 and urban land in 2019 so the amount of \$30,000-\$35,000 will be submitted in the 2018-2019 budget.

Assessor Wideman moved to revalue all the rural land in 2018 and urban land in 2019 requesting \$30,000-\$35,000 in the 2018-2019 budget, seconded by acting Chairman Morrow, carried unanimously 2-0.

Chief Appraiser Long also recommended to the Board that one (1) new employee, Appraiser I be requested in the 2018-2019 budget.

Assessor Wideman moved to request one (1) new employee, Appraiser I in the 2018-2019 budget, seconded by acting Chairman Morrow, carried unanimously 2-0.

There was no further business, acting Chairman Morrow moved to adjourn at 1:10 P.M., seconded by Assessor Wideman, and carried unanimously 2-0.

Respectfully submitted,
Betty Browning
Board Secretary
February 16, 2018