



Spalding County Board of Tax Assessors
Minutes - Regular Session March 20, 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, March 20, 2018 at 10:00 A.M. in the Courthouse Annex in Room 108. The meeting was called to order at 10:04 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.

Guests present were Dennis Davenport and Ali Cox from McNally, Fox, Grant & Davenport, P.C.

B. CITIZEN COMMENTS - None

C. MINUTES

1. Consider the approval of the minutes from the Regular Scheduled February 15, 2018 meeting.

Vice-Chairman Morrow moved to accept the February 15, 2018 minutes as read, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

D. OLD BUSINESS - None

E. NEW BUSINESS

1. Walter and Renee Futral of 4953 Jackson Road was present and presented to the board that they would like to deed 5 acres and the house from parcel number 209-01-018T, which is currently under conservation, to one of their daughters and 5 acres and the house from parcel number 209-03-031, currently under Forest Land Protection Act, to the other daughter. Chief Appraiser Long stated that the Georgia Code does allow the owner to deed up to 5 acres to their children so the requests does meet the code and does not need a motion to approve.
2. Shield of Faith Christian Center located at 920 Harlow Avenue, parcel number 126-02-032 submitted a written request for the Board to consider exempt status for this property and forgive all past and future taxes.

Chief Appraiser Long stated that he and Assistant Johnson inspected the property which is located next door to the church and it is being used for a community food pantry. Mr. Long stated that the church was not the owner as of January 1st of 2014 therefore would not qualify for exempt status for 2014 but he would recommend exempt status for 2015, 2016, 2017 and future years.

Assistant Chairman Morrow moved to grant exempt status for 2015, 2016, 2017 and future years for parcel number 126-02-032, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

3. Johnny Matthews submitted a 2018 Renewal Conservation application for the property located at 2337 Teamon Road, parcel no. 202-01-010E. The property consists of 28.93 vacant acres with one hay barn and the application reads the bona-fide agricultural use is raising, harvesting, or storing crops using 100% of the land for this purpose. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and picked up the hay barn that was not on the tax records and they would recommend approving the application.

Vice Chairman Morrow moved to approve the 2018 Renewal Conservation application for parcel 202-01-010E, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

4. Morgan and Becky Fordham submitted a 2018 Renewal Conservation application for the property located at 2060 S. 6th Street Ext, parcel no. 230-01-020. The property consists of 22.70 acres with a house and accessories and the application reads the bona-fide agricultural use is raising, harvesting, or storing crops using 75% of the property for hay production. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Renewal Conservation application for parcel 230-01-020, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

5. Michelle Murphy-Ogletree submitted a 2018 New Conservation application for the property located at 107 Meadowvista Dr., parcel no. 233-05-009. The property consists of 14.56 acres with a house and accessory building and the application reads the bona-fide agricultural use is feeding, breeding, or managing livestock using 5% of the property for future goats and producing plants, trees, fowl, or animals using 10% of the property for future lavender planting.

Chief Appraiser Long stated that he and Assistant Johnson inspected the property and found no agricultural use and recommended the application be denied and considered the primary use is residential.

Chairman McDaniel moved to deny the 2018 New Conservation application for parcel 233-05-009, seconded by Vice Chairman Morrow, and the motion carried unanimously 3-0.

6. Susan Axtell submitted a 2018 Renewal Conservation application for the property located at 260 Andrews Road, parcel no. 247-02-003D. The property consists of 20.00 acres with two houses and accessory buildings. The application reads the bona-fide agricultural use is wildlife habitat of not less than ten acres of wildlife habitat using 90% of the property. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and recommends approving the application.

Vice Chairman Morrow moved to approve the 2018 Renewal Conservation application for parcel 247-02-003D, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

7. Donald Campbell submitted a 2018 New Conservation application for the property located at 1706 Pineview Road, parcel no. 249-01-008. The property consists of 20.00 acres with a house and accessory buildings. The application reads the bona-fide agricultural use is feeding, breeding, or managing livestock with no percentage marked. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 New Conservation application for parcel 249-01-008, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

8. James and Brenda Kay submitted a 2018 New Conservation application for the property located at 116 Kay Road, parcel no. 254-02-030B. The property consists of 30.67 acres with a house and accessory buildings. The application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals using 50% of the property and wildlife habitat using 20% of the property. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and found the owners harvesting the trees and replanting and would recommend approving the application.

Vice Chairman Morrow moved to approve the 2018 New Conservation application for parcel 254-02-030B, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

9. James and Elberta Fox submitted a 2018 Renewal Conservation application for the property located at 1832 W. Ellis Road, parcel no. 266-01-008B. The property consists of 11.97 acres with a house and the application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals with no % marked on application. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and their recommendation is to deny the application and consider the use is residential.

Chairman McDaniel moved to deny the 2018 Renewal Conservation application for parcel 266-01-008B, seconded by Vice Chairman Morrow, and the motion carried unanimously 3-0.

10. Edward and LaChandra Austin submitted a Continuation Conservation application for the property located at 128 Kelley Road, parcel no. 266-01-009A. The property consists of 68.16 vacant acres and the application reads the bona-fide agricultural use is feeding, breeding, or managing livestock or poultry using 20% of the property for horses and producing plants, trees, fowl, or animals using 80% of the property. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and their recommendation is to approve the continuation.

Vice Chairman Morrow moved to approve the Continuation Conservation application for parcel 266-01-008B, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

- 11.-13. James and Rebecca Konas submitted a new 2018 Conservation application for the property located at 2655 W. McIntosh Road, parcel no. 267-01-024A and parcel no. 267-01-024C. Both applications read the bona-fide agricultural use is raising, harvesting, or storing crops using 50% of the property and producing plants, trees, fowl, or animals using 50% of the property and wildlife habitat using 50% of the property. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and spoke with the owner. The parcels are continuous and the owner stated that he had decided to come in and apply for parcel no. 267-01-024D.

Mr. Long stated that with all three parcel continuous it would be 40.97 acres total. Mr. Long's recommendation is to amend the agenda to include parcel 267-01-024D and approve all three parcels.

Vice Chairman Morrow moved to amend the agenda and add the 2018 New Conservation application 267-01-024D as number 13 under New Business, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

Vice Chairman Morrow moved to approve 2018 New Conservation applications for parcels 267-01-024A, 267-01-024C and 267-01-024D, seconded by Chairman McDaniel, and the motion carried unanimously 3-0.

- 14.-15. Leslie and Lesa Camp submitted a 2018 Renewal Conservation application for the property located at 85 Leach Road, parcel no. 269-02-007C. The property consists of 11.28 acres with a house and accessories. The application reads the bona-fide agricultural use is feeding, breeding, or managing livestock using 100% of the property.

Leslie and Lesa Camp submitted a 2018 Renewal Conservation application for the property located on Railroad Drive, parcel no. 269-02-007E. The property consists of 12.42 vacant acres and the application reads feeding, breeding, managing livestock using 50% of the property and producing plants, trees, fowl or animals using 50% of the property and wildlife habitat using 50% of the property. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and they recommend to approve both parcels.

Vice Chairman Morrow moved to approve the 2018 Renewal Conservation applications for parcels 269-02-007C and 269-02-007E, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

16. Joe McKaughan submitted a 2018 Renewal Conservation application for the property located at 1260 Blanton Mill Road, parcel no. 273-01-005. The property consists of 93.09 acres with a house and accessory buildings. The application reads the bona-fide agricultural use is the production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apiarian products with no percentage marked. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Renewal Conservation application for parcel 273-01-005, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

17. Victoria Stojcek submitted a 2018 New Conservation application for the property located at 440 W. Williamson Road, parcel no. 274-01-017C. The property consists of 36.70 vacant acres and the application reads the bona-fide agricultural use is raising, harvesting, or storing crops using 100% of the property. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and found no livestock but the property would meet producing plants, trees, fowl or animals and their recommendation is to approve the application with the bona-fide use change.

Vice Chairman Morrow motioned to approve the 2018 New Conservation application for parcel 274-01-017C with the use being changed to producing plants, trees, fowl or animals, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

- 18-19. Edward and Luann Morgan submitted a 2018 New Conservation application for the property located at 395 Rover Zetella Road, parcel no. 274-01-070. The property consists of 23.63 acres with a mobile home. The application reads the bona-fide agricultural use as producing plants, trees, fowl, or animals using 100% of the property. Another 2018 New Conservation application was also submitted for the property located on Rover Zetella Road consisting of 23.63 vacant acres and continuous with parcel 274-01-070A and the application reads the bona-fide agricultural use is producing plants, trees, fowl, or animals using 100% of the property. Chief Appraiser stated that he and Assistant Johnson inspected the property and their recommendation is to approve the applications for both parcels.

Vice Chairman Morrow moved to approve the 2018 New Conservation applications for parcels 274-01-070 and 274-01-070A, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

- 20-21. Mitchell and Therese Taylor submitted a Continuation Conservation application for the property located at 145 Lakeview Drive, parcel no. 278-01-008A. The property consists of 27.58 vacant acres and the application reads the bona-fide agricultural use is production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apiarian products using 100% of the property. Another application was submitted for the property located at 216 Lakeview Drive, parcel no. 278-01-008T which consists of 3.31 vacant acres that is continuous with other parcels in conservation. The application reads the bona-fide agricultural use is the production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apiarian products using 100% of the property. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and their recommendation is to approve both applications.

Vice Chairman Morrow moved to approve the Conservation Continuation application for parcel 278-01-008A and the New Conservation application for parcel 278-01-008T, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

22. Sanders East submitted a 2018 Renewal Conservation application for the property located at 621 Lakeview Drive, parcel no. 279-02-049. The property consists of 14.67 acres with a house and accessory buildings. The application reads the bona-fide agricultural use is feeding, breeding, or managing livestock or poultry using 100% of the property. Chief Appraiser Long stated that he and Assistant Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Renewal Conservation application for parcel 279-02-049, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

Chairman McDaniel moved to take a recess at 11:02 A.M, seconded by Vice Chairman Morrow, and the motion carried unanimously. Chairman McDaniel ended the recess and the meeting was back to order at 11:06 A.M.

23. Personal Property Appraiser Robby Williams asked the Board to consider the following Audit Selection Criteria Policy Change for Personal Property.

AUDIT SELECTION CRITERIA

Proposed: 03/19/2018

In accordance with Georgia law, O.C.G.A. / 48-5-299(a), the Board of Assessors are taxed with auditing personal property accounts.

It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation.

In accordance with the Appraisal Procedures Manual (APM) (560-11-10.08(4)(e) " Audit selection criteria), all Personal Property Returns shall be audited once every three years.

The appraisal staff shall recommend to the board of tax assessors a review and audit selection criteria and the appraisal staff shall follow such criteria when adopted by the board. The criteria should be designed to maximize the number of personal property returns that may be reviewed or audited with existing resources. The criteria should be fair, unbiased and developed consistent with the requirements of Code Section 48-5-299. All personal property accounts should be reviewed or audited at least once every three years.

As such, Spalding County Board of Tax Assessors has adopted the following audit selection criteria for commercial and industrial accounts;

- * *Square Foot Comparison Method for like companies with similar classifications.*
- * *New Companies that that did not file the required Personal Property Tax Return within the first year of operations as determined by the April 1st deadline.*
- * *Existing companies that have not filed for the past two required reporting periods.*
- * *Random Selection Process using varying degrees of value.*
- * *If through the filing process, it is determined that companies have either added a large amount of equipment or inventory, or in cases of large disposals of equipment or returns indicating a substantial decrease in previously reported inventories.*

Vice Chairman Morrow moved to approve and adopt the Personal Property modified Audit Selection Criteria, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

24. Personal Property Appraiser Robby Williams asked the Board to consider approval of the Modified Personal Property Audits for the 2017 Budget Year.

Personal Property Audit List - 2017

Conducted by: Mendola Consulting, LLC

Updated: 3/1/2018

2017 AUDIT LISTING:

	Acct#	Account Name:	2013	2014	2015	2016	2017	Audit Status
1	399	Eagle Industrial Equipment		X	X	X		Complete
2	11	AEP Industries		X	X	X		
3	1187	Stowe Woodward		X	X	X		
4	5026	Ranew Truck Equipment		X	X	X		Visited
5	5491	IHOP Restaurant		X	X	X		
6	647	Holiday Inn Express		X	X	X		Complete
7	611	Baymont Inn & Suites		X	X	X		
8	3895	Griffin Inn & Suites			X	X		Complete
9	4668	Walgreens Drug Store (10632)		X	X	X		
10	409	Rite Aid (11765)		X	X	X		Visited
11	2869	International Paper Company			X	X	X	Visited
12	10003	Shane's Rib Shack			X	X	X	REMOVED
13	7994	Dematic (HK Logistics)				X		REMOVED

Visited = 1/10/2018

Request to add for 2017 Physical Year:

		2014	2015	2016
3254	Ware Industries Inc.	X	X	X
3476	Coveris Flexibles US, LLC	X	X	X
3479	DOMTAR PAPER CO	X	X	X
3695	ARMAL INC	X	X	X
1351	WOODLAND INDUSTRIES INC	X	X	X
1114	SOUTHERN PIPE & SUPPLY CO	X	X	X
1126	GRIFFIN FORD SALES INC	X	X	X

Vice Chairman Morrow moved to approve the modified audit list as presented, seconded by Assessor Wideman, and the motion carried unanimously 3-0

25. Personal Property Appraiser Robby Williams asked the Board to approve another year's depreciation for Personal Property Accounts per DOR guidelines and approve the filing deadline to be April 2nd because April 1st falls on a Sunday.

Vice Chairman Morrow moved to approve another year's depreciation for all Personal Property Accounts per DOR guidelines and accept "on-Time" returns as of April 2nd, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

F. EXECUTIVE SESSION

At this time Vice Chairman Morrow moved to enter into Executive Session to discuss potential litigation and personnel issues, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

The Board entered into Executive Session at 11:17 A.M.

Vice Chairman Morrow moved to resume the Board meeting at 1:05 P.M, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

G. CHIEF APPRAISER REPORT

Chief Appraiser Long updated the Board on the following issues:

- 1). Open Appeals status for 2013-2017 showing a final count of 167 open appeals with the next BOE Hearing dates set for April 3rd and April 5th.
- 2). Superior Court Settlement Conferences for the following properties:

1). March 15, 2018	Rendley Norris	150 Hollonville Road - Settled
2). February 27, 2018	Westdale Freddie Prop	Griffin Crossings Apt. – Extended
3). February 28, 2018	David Jones	Pinelea Road – Settled
- 3). Presentation for the Sun City Homeowners Association to be held on March 22, 2018.
- 4). Update on Parcel to Parcel Review for 2018.
- 5). Open Records Request – Norcom
- 6). 2018-2019 Budget was submitted and the review with the County Manager is scheduled for March 23, 2018.
- 7). New Ford Explorer has been delivered
- 8). 2018 Conservation Use Values and 2018 Forest Land Protection Act Values as received by the Department of Revenue.

Vice Chairman Morrow moved to accept the 2018 Conservation Use and Forest Land Protection Act values received by the Department of Revenue, seconded by Assessor Wideman, and the motion carried unanimously 3-0.

- 9). 4 applicants for the Appraiser Vacant Position, interviewed 1 and will re-advertise.

10). Reminder to vote for the Superior Court Clerk.

The next Board meeting is scheduled for Tuesday, April 17, 2018 at 10:00 A.M. in the Annex Building in Room 108.

There was no further business, Chairman McDaniel moved to adjourn the meeting, seconded by Assessor Wideman, and the motion carried unanimously. The meeting was adjourned at 1:25 PM.

Respectfully Submitted,
Betty Browning
Board Secretary
March 26, 2018