



Spalding County Board of Tax Assessors
Minutes - Regular Session April 17, 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, April 17, 2018 at 9:30 A.M. in the Courthouse Annex in Room 108. The meeting was called to order at 9:39 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 was 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 April 17, 2018 meeting.

Vice-Chairman Morrow moved to accept the March 20, 2018 Minutes as read, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

H. CLOSED SESSION

Chairman McDaniel moved to amend the agenda and move H. CLOSED SESSION to after C. MINUTES, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

The Board left the room at 9:40 A.M. for CLOSED SESSION and returned back to the meeting at 10:01 A.M. Vice Chairman Morrow moved to resume the regular meeting at 10:03 A.M., seconded by Chairman McDaniel and the motion carried unanimously 3-0.

D. OLD BUSINESS - None

E. NEW BUSINESS

- 1). Mitchell Graham of G. Roger Land and Associates was present to represent Norcom, Inc. Mr. Graham was present to request the board to reopen the 2016 appeal. Per Mr. Graham the taxpayer met with Joe Maddox and filed an appeal and a 30 Day Notice was mailed to the Griffin-Spalding County Development Authority instead of the taxpayer. He also stated that the taxpayer requested the appeal be forwarded to a Hearing Officer but the law for that was not followed correctly either. Mr. Graham asked the board to reopen the appeal and issue a 30 Day Notice.

Vice Chairman Morrow moved to re-open the 2016 Appeal and issue a 30 Day Notice, seconded by Mr. Wideman and the motion carried unanimously.

2). Robby Williams Personal Property Appraiser explained to the Board that Big Lots Stores, Inc. #1617 filed a return in 2016 and they did not file an appeal. The date of the refund requests is 457 days later and numerous phone calls were made and no response. The refund requests is for equipment that was not returned correctly in 2016 for an estimated net tax of \$671.00.

Vice Chairman Morrow moved to deny the refund request for Big Lots Stores, Inc. #1617, seconded by member Mr. Wideman and the motion carried unanimously.

3). Robby Williams Personal Property Appraiser explained to the Board that the Board denied 2017 Freeport for Caterpillar but after additional information was submitted the inventory was owned by Caterpillar not Cat Logistics.

Vice Chairman Morrow moved to approve the 2017 Freeport for Caterpillar, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

4). Robby Williams Personal Property Appraiser submitted to the Board a list of 2018 Freeport applications for their approval.

2018 Freeport Applications;

DATE: 04.11.2018

ACCT#	COMPANY	Reviewed 2016	Reviewed 2017	Reviewed 2018	2018 Recommendation to BOA	
					Approval	DENIAL
244	1 CHEROKEE CASKET	X			✓	
9588	2 TOPPAN		X		✓	
474	3 FOOD MASTERS	X			✓	
43	4 ALL STAR KNIT WEAR	X			✓	
562	5 GRIFFIN FENCE COMPANY		X		✓	
9510	6 OTSUKA CHEMICAL		X		✓	
901	7 NEWTON CROUCH	X			✓	
2149	8 HOOPER TRAILER SALES	X			Denied	
3523	9 WALKER CONCRETE COMPANY		X		✓	
8599	10 THYSSEN KRUPP CRANKSHAFT CO, LLC		X		Denied	
8939 / 8940	11 KOPPERS PERFORMANCE CHEMICAL		X		Denied	
7969	12 KEYSTONE STEEL & WIRE		X		✓	
53	13 AMERICAN TANNING & LEATHER	X			✓	
4630	14 BLEND SUPPLY		X		✓	
52	15 AMERICAN STEP CO	X			✓	
451	16 FASHION INDUSTRIES		X		✓	
4068	17 TRIMAX MOWING SYSTEMS INC			X	✓	

Vice Chairman Morrow motioned to approve the recommended 14 and deny the recommended 3, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

5). John Spitz Director of Griffin Area Habitat for Humanity was present and explained to the Board that the lots have been donated over time and are not usable for their organization. Chief Appraiser Long stated that he spoke with several other counties and there is no plan for this organization to be non-taxable. Mr. Long's recommendation is to value the properties at a nominal value of \$500.00 each.

- 721 North Avenue - Parcel No. 002-14-001
- 717 North Avenue - Parcel No. 002-14-002
- 1426 Lincoln Road - Parcel No. 003B-06-008
- 1430 Lincoln Road - Parcel No. 003B-06-009
- 1432 Lincoln Road - Parcel No. 003B-06-010
- Tinsley Street - Parcel No. 005-05-011

537 Lane Street - Parcel No. 008-17-006
829 Ellis Street - Parcel No. 009-01-025
Turner Street - Parcel No. 009-01-044
409 Northside Drive - Parcel No. 108A-07-023
Fourth Street - Parcel No. 123-07-007

Vice Chairman Moved to approve the \$500 nominal value for the referenced properties, seconded by Chairman McDaniel and the motion carried unanimously 3-0.

6). Chief Appraiser Don Long stated that Chad and Kimberly Mangham, parcel no. 229A-03-157, submitted a 100% Disabled Veteran (S5) Homestead Exemption application for 2018 and the documents submitted reads the applicant is only 90% disable.

Vice Chairman Morrow moved to deny the S5 Homestead Exemption for parcel no. 229A-03-157, seconded by Chairman McDaniel and the motion carried unanimously 3-0.

7). Chief Appraiser Don Long stated that Christi and Richard Carruthers submitted a 2018 Homestead Exemption for parcel no. 080-02-065. The Tax Commissioner's Office gave them an L7 but after further review the L7 was incorrect and should have been a S5.

Vice Chairman Morrow moved to approve the S5 Homestead Exemption for parcel no. 080-02-065, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

8). Chief Appraiser Don Long stated that James and Linda Fivian submitted a 2018 100% Disabled Veteran (S5) Homestead Exemption application for parcel no. 300-03-021 but this property was sold in February 2018.

Vice Chairman Morrow moved to deny the S5 Homestead Exemption for parcel no. 300-03-021, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

9). Chief Appraiser Don Long stated that Thomas Johnston and Bree Sarab submitted a 2018 100% Disabled Veteran (S5) Homestead Exemption application for parcel no. 205-01-011. The documents submitted does not read if the applicant's disability is service connected.

Vice Chairman Morrow moved to deny the S5 Homestead Exemption for parcel no. 205-01-011, seconded by Chairman McDaniel and the motion carried unanimously 3-0.

10). Chief Appraiser Don Long stated that Thomas and Kathleen Kunerth submitted a 2018 100% Disabled Veteran (S5) Homestead Exemption application for parcel no. 302-02-034. The documents submitted reads the applicant is on 80% disable.

Vice Chairman Morrow moved to deny the S5 Homestead Exemption for parcel no. 302-02-034, seconded by Chairman McDaniel and the motion carried unanimously 3-0.

11). Chief Appraiser Don Long presented to the Board a list of all new 2018 Homesteads and his recommendation is to approve up to 1,371. He stated that the shaded area were still being worked on.

Vice Chairman Morrow moved to approve the 2018 Homestead Exemption up to number 1,371, seconded by member Mr. Wideman and the motion carried unanimously.

12). Chief Appraiser Don Long requested the permission of the Board to use Chairman McDaniel's signature stamp to sign all the approved Homesteads.

Vice Chairman Morrow moved to give the Tax Assessors Office permission to use Chairman McDaniel's signature stamp to sign all the approved Homesteads.

13). Chief Appraiser Don Long submitted to the Board a list of all the submitted 2018 Real Property Returns. There were only 10 submitted.

Vice Chairman Morrow moved to accept the ten 2018 Real Property Returns, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

14). Chief Appraiser Don Long submitted a copy of the 2018 Notice of Assessment Insert for the Board's approval.

Vice Chairman Morrow moved to approve the 2018 Notice of Assessment Insert, seconded by Chairman McDaniel and the motion carried unanimously 3-0.

15). Chief Appraiser Don Long explained that Ed and Maria Johnson was in their second conservation term and Mr. Johnson met the age requirements to opt out without penalty.

Vice Chairman Morrow moved to approve the breach without penalty, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

16). Gregory Milani submitted a 2018 Current Use Valuation Assessment Application for parcel no. 211-01-021. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property. Chief Appraiser Don Long's recommendation is to deny the application because it was incomplete.

Vice Chairman Morrow moved to deny the 2018 Current Use Valuation Assessment Application for parcel no. 225-01-031A, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

17). Brenda Austin submitted a 2018 Current Use Valuation Assessment Application for parcel no. 220-01-001A. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 220-01-001A, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

18). James Barlow and Patricia Putman submitted a 2018 Current Use Valuation Assessment Application for parcel no. 230-01-016C. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no.230-01-016C, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

19). Thomas Barrett submitted a 2018 Current Use Valuation Assessment Application for parcel no. 218-02-051. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to deny the application and ask Mr. Barrett to resubmit two separate applications. Chief Appraiser Don Long stated that this parcel should be two separate parcels according to the deed but at some point was combined but is not continuous with each other.

Vice Chairman Morrow moved to deny the 2018 Current Use Valuation Assessment Application for parcel no. 218-02-051, seconded by Chairman McDaniel and the motion carried unanimously 3-0.

20). Kenneth Belcher submitted a 2018 Current Use Valuation Assessment Application for parcel no. 220-01-030. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to deny the application because a non-agricultural business is occupying the property and selling cars and car parts.

Vice Chairman Morrow motioned to deny the 2018 Current Use Valuation Assessment Application for parcel no. 220-01-030, seconded by Chairman McDaniel and the motion carried unanimously.

21). Ida Mae Ellis Biles submitted a 2018 Current Use Valuation Assessment Application for parcel no. 225-01-003K. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow motioned to approve the 2018 Current Use Valuation Assessment Application for parcel no. 225-01-003K, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

22). Robert Bunn submitted a 2018 Current Use Valuation Assessment Application for parcel no. 225-01-027. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to deny based on an incomplete application.

Vice Chairman Morrow moved to deny the 2018 Current Use Valuation Assessment Application for parcel no. 225-01-027, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

23 – 29). Mary and Lovell Camp submitted 2018 Current Use Valuation Assessment Applications for the following parcels: 279-02-016, 279-02-053, 279-02-016A, 279-01-011Q, 279-01-011T, 279-02-027C and 279-01-011G. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected all the parcels and their recommendation is to approve line item 23 – 29.

Vice Chairman moved to approve the 2018 Current Use Valuation Assessment Applications for Line Items 23-29, seconded by Chairman McDaniel and the motion carried unanimously 3-0.

30). John and Cathy Catey submitted a 2018 Current Use Valuation Assessment Application for parcel no. 226-01-019W. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and found open land and no fencing. Their recommendation is to deny the application.

Vice Chairman Morrow moved to deny the 2018 Current Use Valuation Assessment Application for parcel no. 226-01-019W, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

31). Jerry Ellis submitted a 2018 Current Use Valuation Assessment Application for parcel no. 225-01-003B. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to deny based on an incomplete application.

Vice Chairman Morrow moved to deny the 2018 Current Use Valuation Assessment Application for parcel no. 225-01-003B, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

32). Tony W. Ellis submitted a 2018 Current Use Valuation Assessment Application for parcel no. 226-01-002C. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 226-01-002C, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

33). Jerry Ellis and Tony Ellis submitted a 2018 Current Use Valuation Assessment Application for parcel no. 226-01-019U. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 226-01-019U, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

34). Equity Trust Co Custodian FBO Mitchell Everett Taylor IRA submitted a 2018 Current Use Valuation Assessment Application for parcel no. 278-01-017. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 278-01-017, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

35). Charles T. Evans submitted a 2018 Current Use Valuation Assessment Application for parcel no. 206-01-003. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 206-01-003, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

36). Donald Futral and Carol Hawkins submitted a 2018 Current Use Valuation Assessment Application for parcel no. 220-01-003. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to deny the application based on the application being incomplete.

Vice Chairman Morrow moved to deny the 2018 Current Use Valuation Assessment Application for parcel no. 220-01-003, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

37). Jeffery and Kimberly Graham submitted a 2018 Current Use Valuation Assessment Application for parcel no. 262-02-001. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 262-02-001, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

38). Frank Hinkley submitted a 2018 Current Use Valuation Assessment Application for parcel no. 208-01-015F. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 208-01-015F, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

39). Emily T. James-Lesser and Robert C. Turner Etal. submitted a 2018 Current Use Valuation Assessment Application for parcel no. 211-01-009 Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 211-01-009, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

40). Donald Johnson submitted a 2018 Current Use Valuation Assessment Application for parcel no. 265A-01-020. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and it is continuous with 265A-01-024 but the deeds are not exactly the same and their recommendation is to deny the application based on it does not comply with Georgia Code: 48-5-7.4.

Vice Chairman Morrow moved to deny the 2018 Current Use Valuation Assessment Application for parcel no. 265A-01-020, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

41). Donald and Laverne Johnson submitted a 2018 Current Use Valuation Assessment Application for parcel no. 265A-01-024 Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 265A-01-024, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

42). Matthew and Kimberly Johnson submitted a 2018 Current Use Valuation Assessment Application for parcel no. 264-01-028B Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 264-01-028B, seconded by member Mr. Wideman and the motion carried unanimously 3-0

43). Ann Jones and Mitchell Ponder submitted a 2018 Current Use Valuation Assessment Application for parcel no. 257-01-006B Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to deny the application based on the property is has pasture and horses and the application reads wildlife habitat.

Chairman McDaniel moved to deny the 2018 Current Use Valuation Assessment Application for parcel no. 257-01-006B, seconded by member Vice Chairman Morrow and the motion carried unanimously 3-0.

44). Derek and Yvonne Jones submitted a 2018 Current Use Valuation Assessment Application for parcel no. 222-01-030C. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 222-01-030C, seconded by member Mr. Wideman and the motion carried unanimously 3-0

45). Yvonne Jones submitted a 2018 Current Use Valuation Assessment Application for parcel no. 222-01-030B. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to deny based on it does not comply with Georgia Code 48-5-7.4.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 222-01-030B, seconded by member Mr. Wideman and the motion carried unanimously 3-0

46). Timothy Jones and Ashley Wyatt submitted a 2018 Current Use Valuation Assessment Application for parcel no. 230-01-019C Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 230-01-019C, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

47). John W. Kelly submitted a 2018 Current Use Valuation Assessment Application for parcel no. 266-01-016 Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 266-01-016, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

48). Tommie Kendall submitted a 2018 Current Use Valuation Assessment Application for parcel no. 211-01-018A Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 211-01-018A, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

49). Rebecca Ann Koesters submitted a 2018 Current Use Valuation Assessment Application for parcel no. 213-03-006 Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 213-03-006, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

50). Donna Noel submitted a 2018 Current Use Valuation Assessment Application for parcel no. 218-02-023G. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to deny based on it does not comply with Georgia Code 48-5-7.4.

Vice Chairman Morrow moved to deny the 2018 Current Use Valuation Assessment Application for parcel no. 218-02-023G, seconded by member Mr. Wideman and the motion carried unanimously 3-0

51). John and Lottie Noel submitted a 2018 Current Use Valuation Assessment Application for parcel no. 218-02-023F Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 218-02-023F, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

52). Corey and April North submitted a 2018 Current Use Valuation Assessment Application for parcel no. 217-01-032. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to deny based on it does not comply with Georgia Code 48-5-7.4.

Vice Chairman Morrow moved to deny the 2018 Current Use Valuation Assessment Application for parcel no. 217-01-032, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

53). Wendell Parrish submitted a 2018 Current Use Valuation Assessment Application for parcel no. 282-01-002 Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 282-01-002, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

54). Drew Pasternak and Caroline Labriola submitted a 2018 Current Use Valuation Assessment Application for parcel no. 242-02-002 Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 242-02-002, seconded by member Mr. Wideman and the motion carried unanimously 3-0.

55). Gail Patton submitted a 2018 Current Use Valuation Assessment Application for parcel no. 262-01-002B Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 262-01-002B seconded by member Mr. Wideman and the motion carried unanimously 3-0.

56). Gail Patton submitted a 2018 Current Use Valuation Assessment Application for parcel no. 262-01-012 Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 262-01-012 seconded by member Mr. Wideman and the motion carried unanimously 3-0.

57). Mitchell Ponder and Robert Ponder submitted a 2018 Current Use Valuation Assessment Application for parcel no. 257-01-006 Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 257-01-006 seconded by member Mr. Wideman and the motion carried unanimously 3-0.

58). John O. Scott, Sr, Josephine Scott and John O. Scott, Jr. submitted a 2018 Forest Land Protection Act application for parcel no. 245-01-014A. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Forest Land Protection Act Application for parcel no. 245-01-014A seconded by member Mr. Wideman and the motion carried unanimously 3-0.

59). Betty Jean Smith submitted a 2018 Current Use Valuation Assessment Application for parcel no. 255-01-023. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 245-01-014A seconded by member Mr. Wideman and the motion carried unanimously 3-0.

60). David and Christie Smith submitted a 2018 Current Use Valuation Assessment Application for parcel no. 224-01-018E. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 224-01-018E seconded by member Mr. Wideman and the motion carried unanimously 3-0.

61). Fred and Linda Smith submitted a 2018 Current Use Valuation Assessment Application for parcel no. 255-01-023A Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to deny the application based on the application being incomplete.

Vice Chairman Morrow moved to deny the 2018 Current Use Valuation Assessment Application for parcel no. 225-01-023A, seconded by Chairman McDaniel and the motion carried unanimously 3-0.

62). Mitchell and Therese Taylor submitted a 2018 Current Use Valuation Assessment Application for parcel no. 278-01-017F. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 278-01-017F seconded by Chairman McDaniel and the motion carried unanimously 3-0.

63). Anthony Trujillo submitted a 2018 Current Use Valuation Assessment Application for parcel no. 223-01-022C. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Chairman McDaniel moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 223-01-022C, seconded by Vice Chairman Morrow and the motion carried unanimously 3-0.

64). TTPF, LLC submitted a 2018 Current Use Valuation Assessment Application for parcel no. 225-01-008B. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 225-01-008B seconded by member Mr. Wideman and the motion carried unanimously 3-0.

65). Erin and Andrew Villarreal submitted a 2018 Current Use Valuation Assessment Application for parcel no. 279-02-016B. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 279-02-016B seconded by member Mr. Wideman and the motion carried unanimously 3-0.

66). Jason Westmoreland and William Westmoreland submitted a 2018 Current Use Valuation Assessment Application for parcel no. 260-06-011. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 260-06-011 seconded by member Mr. Wideman and the motion carried unanimously 3-0.

67-70). Lynwood Wrenn submitted 2018 Current Use Valuation Assessment Applications for the following parcel numbers: 224-01-018C, 224-01-018, 224-01-018G and 224-01-018D Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected all the properties and their recommendation is to approve all the applications.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Applications for Line Item 67-70, seconded by Chairman McDaniel and the motion carried unanimously 3-0.

71). Melissa Ann Wysocki submitted a 2018 Current Use Valuation Assessment Application for parcel no. 224-01-018J. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 224-01-018J seconded by Chairman McDaniel and the motion carried unanimously 3-0.

72). Scott Yum submitted a 2018 Current Use Valuation Assessment Application for parcel no. 222-01-008. Chief Appraiser Don Long and Assistant Chief Appraiser Jerry Johnson inspected the property and their recommendation is to approve the application.

Vice Chairman Morrow moved to approve the 2018 Current Use Valuation Assessment Application for parcel no. 222-01-008 seconded by member Mr. Wideman and the motion carried unanimously 3-0.

F. CHIEF APPRAISER'S REPORT

Chief Appraiser Don Long submitted documentation and updated the Board on the Appeals Status Update, 2018 Parcel to Parcel Summary Report, and Sales Ratios throughout the County. Mr. Long also submitted documents to show the Board that the overall Sales Ratio is low throughout the County and if remains low this year then we will not be able to assess the Public Utilities at 40% which would decrease the value by seven million dollars which will decrease the amount of taxes collected.

Mr. Long's final request to the Board is to look at the information he provided and consider increasing the price per square foot throughout the county, excluding the city parcels which would increase the home values for 2018.

Mr. Long asked the Board to allow Robby Williams to present information concerning Shane's Rib Shack.

Robby Williams, Personal Property Appraiser submitted information to the Board concerning Shane's Rib Shack and the audit status. Mr. Williams stated that no Personal Property Returns have ever been filed and attempts including Certified Mail and hand delivery have been made to collect the needed information and no response. Mr. Williams asked the Board to approve the mailing of Assessment Notices for 2015, 2016 and 2017.

Vice Chairman Morrow moved to approve the mailing of 2015, 2016 and 2017 Assessment Notices to Shane's Rib Shack, seconded by member Mr. Wideman and the motion carried unanimously.

G. ASSESSORS COMMENTS

I. ADJOURNMENT

There was no further business. Chairman McDaniel moved to adjourn the meeting at 12:27 P.M, seconded by member Mr. Wideman and the motion carried unanimously.

Respectfully Submitted
Betty Browning
Board Secretary
April 24, 3028

