



Spalding County Board of Tax Assessors
Minutes – Regular Session December 18, 2018
119 East Solomon Street
Griffin, Georgia 30223

A. CALL TO ORDER

The Spalding County Board of Tax Assessors December Regular Scheduled Meeting was held on Tuesday, December 18, 2018 at 10:00 A.M. in the Courthouse Annex in Room 108. The meeting was called to order at 10:00 A.M. by Chairman Johnie McDaniel with Vice Chairman Dick Morrow and Board of Assessors Member Brad Wideman present. Others present were Chief Appraiser Don Long, Deputy Chief Appraiser Jerry Johnson and attorney E. Allison Ivey Cox.

B. CITIZENS COMMENT

Speakers must sign up prior to the meeting and provide their names, addresses and the topic they wish to discuss. Speakers must direct your remarks to the Board and not to individual Member or to the audience. Personal disagreements with individual Members or County employees are not a matter of public concern and personal attacks will not be tolerated. The Chairman has the right to limit your comments in the interest of disposing of the County's business in an efficient and respectable manner.

Speakers will be allotted three (3) minutes to speak on their chosen topics as they relate to matters pertinent to the jurisdiction of the Board of Tax Assessors. No questions will be asked by any of the members during citizen comments. Outbursts from the audience will not be tolerated. Common courtesy and civility are expected at all times during the meeting. No speaker will be permitted to speak more than three (3) minutes or more than once, unless the Board votes to suspend this rule.

B.1 Pastor Milton Goggins appeared before the Board of Assessors to inquire about the process of having vacant land approved for a Tax Exempt status for Religious organization. Pastor Goggins turned in an Exempt Property Application for tax year 2019, the Board advised Pastor Goggins that it would take the application under consideration and that a field inspection need to be completed in order to review the property prior to any action.

C. MINUTES -

1. CONSIDER THE APPROVAL OF THE MINUTES FROM NOVEMBER 8, 2018.

Vice-Chairman Morrow moved to accept the November 8, 2018 Minutes as read, motion was seconded by Board Member Widemen and carried unanimously 3-0.

D. **OLD BUSINESS - NONE**

E. **NEW BUSINESS –**

1. CLOSED SESSION: PENDING LITIGATION. NO ACTION TAKEN.

Attorney E. Allison Ivey Cox was present to meet with Board to discuss pending litigation.

2. REVIEW AND CONSIDER THE APPROVAL FOR UPDATING THE 2019 MOBILE HOME VALUES AND TABLES USING MARSHALL/SWIFT COST SERVICES.

Chief Appraiser Don Long explained to the Board that this is a standard annual request of setting Mobile Home Values using the Marshall Swift Cost Services data. Vice Chairman Morrow moved to approve updating the Mobile Home Values and Tables, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

3. CONSIDER THE APPROVAL OF APPLYING ONE ADDITIONAL YEAR OF DEPRECIATION FOR MOBILE HOMES FOR TAX YEAR 2019.

Vice Chairman Morrow moved to approve applying one additional year of Depreciation for Mobile Homes for tax year 2019, motion was seconded by Member Wideman and carried unanimously 3-0.

4. REVIEW AND CONSIDER APPROVAL OF 2019 MOBILE HOME DIGEST FOR SUBMISSION TO THE SPALDING COUNTY TAX COMMISSIONER.

Vice Chairman Morrow moved to approve the 2019 Mobile Home Digest for submission to the Spalding County Tax Commissioner, motion was seconded by Member Wideman and carried unanimously 3-0.

5. REVIEW AND SET 2019 BOARD OF TAX ASSESSORS REGULARLY SCHEDULED MEETING PRELIMINARY DATES.

January 15	February 12	March 12	April 9
May 2	June 11	July 9	August 13
September 24	October 15	November 12	December 10

Vice Chairman Morrow moved to approve the preliminary Spalding Board of Tax Assessors meeting schedule. Motion was seconded by member Wideman and carried unanimously 3-0.

6. REVIEW AND CONSIDER THE APPROVAL OF A BREACH OF CONSERVATION COVENANT WITH REGULAR TAXES DUE FOR 2018.

Larry and Brenda Collier
1157 Line Creek Rd
Brooks GA
Parcel 282-01-013C

Vice Chairman Morrow moved to approve the Breach of Covenant with regular taxes due for 2018 due to owner of the parcel meeting current requirements for the Breach. Motion was seconded by Chairman Wideman and carried unanimously 3-0.

7. REVIEW AND CONSIDER THE APPROVAL OF AN EXEMPT PROPERTY APPLICATION FOR A CHARITABLE ORGANIZATION:

McIntosh Trail Community Service Board
Property Address:
331 Mobley Rd
Griffin GA
Parcel 241-05-018

Vice Chairman Morrow recused himself due to familial status of previous property owners and abstained from discussion and vote. Chief Appraiser Long reported findings regarding his field inspection of the property and advised the Board that the property would be occupied by three or four residents and at least one care personnel on a 24 hour/7 days per week basis. Chairman McDaniel moved to approve the Exempt Application. Motion was seconded by Member Wideman and carried 2-0.

8. REVIEW AND CONSIDER THE APPROVAL OF AN EXEMPT PROPERTY APPLICATION FOR A RELIGIOUS ORGANIZATION:

New Salem Baptist Church of Griffin
Property Address: (Vacant)
510 Hardy Lane
Griffin GA
Parcel 257-01-012

Chief Appraiser Long reported findings regarding his field inspection of the property and advised the Board that the property was a vacant tract of land that did not appear to be used for religious purposes at the time of the inspection. Mr. Long indicated there appeared to be topographical and wet area issues with the property.

8. (CONT.) **Vice Chairman Morrow asked Mr. Long to clarify Georgia Law requirements regarding exempt status properties and Mr. Long explained the property would be required to being used for Religious purposes.**

Vice Chairman Morrow moved to deny the Application for Exemption for Religious Organization. Motion was seconded by Member Wideman and carried unanimously 3-0. Chairman McDaniel asked Chief Appraiser Long, would it possible to add a narrative section to the application for all organization to be able to explain how the properties would be used in more detail. Mr. Long replied he would review and report back to the Board.

9. REVIEW AND APPROVE DELETING DUPLICATED ACCOUNT FOR PERSONAL PROPERTY ACCOUNT #7971.

**Restaurant Technologies Inc.
McDonalds Restaurant
1636 Martin Luther King Jr. Pkwy
Griffin GA
PP Account #7971**

After discussion and review by the Board, Vice Chairman moved to approve the deletion of the Personal Property Account# 7971. Motion was seconded by Chairman McDaniel and carried unanimously 3-0.

10. REVIEW AND CONSIDER THE APPROVAL OF AN EXEMPT PROPERTY APPLICATION FOR A CHARITABLE ORGANIZATION:

**McIntosh Trail Community Service Board
Property Address:
90 Caldwell Rd
Griffin GA
Parcel 260-02-008**

Vice Chairman Morrow recused himself due to potential conflict of interest and abstained from discussion and vote. Chief Appraiser Long reported findings regarding his field inspection of the property and advised the Board that the property would be occupied by three or four residents and at least one care personnel on a 24 hour/7 days per week basis. Chairman McDaniel moved to approve the Exempt Application. Motion was seconded by Member Wideman and carried 2-0.

11. CONSIDER THE APPROVAL OF NEW POLICY FOR AIRCRAFT APPRAISAL AND VALUATION.

After review and consideration, Vice Chairman Morrow moved to approve the new policy beginning with 2019 reappraisals of Aircraft. Motion was seconded by Chairman McDaniel and carried unanimously 3-0.

12. **AMENDED AGENDA:** APPROVAL OF TEMPLATE LETTER TO BE USED FOR PURPOSES OF CORRECTING DEEDS OR OTHER DISCREPENCIES MADE DURING RECORDING OF SALES OF PROPERTY. [SEE CHIEF APPRAISERS REPORT # 3]

Upon review Vice Chairman Morrow moved to approve the template letter. Motion was seconded by Member Wideman and carried unanimously 3-0.

F. **CHIEF APPRAISER'S REPORT**

1. INFORMATION ONLY: DOR LETTER ANNOUNCING CHANGES IN VETERANS HOMESTEAD EXEMPTION. NO ACTION TAKEN.

2. INFORMATION ONLY: DOR MEMORANDUM ANNOUNCING 2019 SOCIAL SECURITY MAXIMUM AMOUNT OF BENEFITS FOR HOMESTEAD EXEMPTIONS. NO ACTION TAKEN.

3. APPROVAL OF TEMPLATE LETTER TO BE USED FOR PURPOSES OF CORRECTING DEEDS OR OTHER DISCREPENCIES MADE DURING RECORDING OF SALES OF PROPERTY.

Vice Chairman Morrow moved to amend the Agenda with this item #3 being moved to AGENDA-NEW BUSINESS-ITEM # 12. Motion was seconded by Member Wideman and carried unanimously 3-0. (Please refer NEW BUSINESS ITEM 12.)

4. SIX HEARING OFFICER APPEALS WERE HELD IN DECEMBER. NO ACTION TAKEN.

5. BOARD MEMBER BRAD WIDEMAN CONTINUING EDUCATION COURSES. NO ACTION TAKEN

6. UPDATE ON SUPERIOR COURT APPEAL SETTLEMENT FOR PARCEL 273-01-018. NO ACTION TAKEN.

7. INFORMATION ONLY: NEW SPALDING COUNTY HOMESTEAD

8. NEW EMPLOYEES INTRODUCTION AND UPDATE. NO ACTION TAKEN.

9. STAFFING OVERVIEW CONCERNING 2019 PERSONAL PROPERTY. NO ACTION TAKEN.

G. **ASSESSORS COMMENTS- NONE**

H. **CLOSED SESSION- SEE ITEM #1**

I. **ADJOURNMENT**

*With there being no further business, Chairman McDaniel moved to adjourn at 11:56 A.M.
Motion was seconded by Member Wideman and carried unanimously 3-0.*

After Agenda