

AFTER AGENDA

Spalding County Board of Tax Assessors – Regular Session Tax

December 10, 2019 – 9:00AM

119 E Solomon St, Room 108, Griffin, GA 30223

A. CALL TO ORDER

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

The Spalding county Board of Tax Assessors Regular Scheduled Meeting was held on December 10, 2019 at 9:00AM in the Courthouse Annex, Room 108. The meeting was called to order by Chairman Johnie McDaniel with Vice-Chairman Dick Morrow and Board Member Brad Wideman attending. Others present were Deputy Chief Appraiser Jerry Johnson and Board Secretary Mary Beth Bernier.

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.

None

C. MINUTES

1. Review and approve the Minutes from the November 12, 2019 Board of Assessors meeting

Motion by Vice-Chairman Morrow to approve the Minutes of the December 10, 2019 meeting, motion was seconded by Member Wideman and carried unanimously 3-0.

Motion by Vice-Chairman Morrow to amend the Agenda to move the Closed Session to item letter D, motion was seconded by Member Wideman and carried unanimously 3-0.

D. CLOSED SESSION

1. Chairman McDaniel requests an Executive Session for discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary actions or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6).

Motion by Vice-Chairman Morrow to enter into Closed Session at 9:02AM, motion was seconded by Member Wideman and carried unanimously 3-0.

Motion by Vice-Chairman Morrow to come out of closed session at 9:51AM, motion was seconded by Member Wideman and carried unanimously 3-0.

E. OLD BUSINESS – None

F. CONSENT AGENDA

1. Review and approve the letter to be included with Personal Property Returns in 2020

2. Review and approve request for S5 Disabled Veteran Homestead Exemption for Tax Year 2020 for the following parcel

JOHN RANDOLF LEWIS
405 PINELEA RD
GRIFFIN GA 30223
PARCEL 118-01-010

3. Review and approve request for 2019 S5 Disabled Veteran Homestead Exemption for the following parcel

KEITH F MOORE
1224 DAWNVIEW DR
LOCUST GROVE GA 30248
PARCEL 201D-01-013

4. Review and approve request for 2019 S5 Disabled Veteran Homestead Exemption for the following parcel

KENNY L JESTER
GERALDINE JESTER

400 LAKEWOOD DR
GRIFFIN GA 30223

5. Review and approve S5 Disabled Veteran Homestead Exemption for Tax Year 2020 for the following parcel

SHAWN M DANFORTH
380 HILLVIEW RD
HAMPTON GA 30228
PARCEL 240-01-009

6. Review and approve request for S5 Disabled Veteran Homestead Exemption for Tax Year 2020 for the following parcel

TARIQ B WALKER
1357 JORDAN HILL RD
GRIFFIN GA 30223
PARCEL 244-02-004

7. Review request for S5 Disable Veteran Homestead Exemption for Tax Year 2019 for the following parcel

JAMES C KING
109 JEWEL DR
GRIFFIN GA 30223
PARCEL 143C-01-064

Motion by Vice-Chairman Morrow to approve Consent Agenda Items 1 –7, motion was Seconded by Member Wideman and carried unanimously 3-0.

G. NEW BUSINESS

1. Review request for S5 Disable Veteran Homestead Exemption for Tax Year 2018 and a refund for 2018 taxes for the following parcel

JAMES C KING
109 JEWEL DR
GRIFFIN GA 30223
PARCEL 143C-01-064

Discussion about Disabled Veteran Homestead Exemptions could be applied to January 1 of the year in which the property owner was granted the disabled status.

Motion by Vice-Chairman Morrow to approve awarding the S5 Homestead Exemption for Tax Year 2018 and refunding the taxes paid for 2018, motion was seconded by Member Wideman and carried unanimously 3-0.

2. Review and approve mailing a corrected 45 Day Assessment Notice from \$35,558 to \$26,676 for the following parcel

JOHN T NEWTON JR ET AL

207 WINDING LN
GRIFFIN GA 30223
PARCEL 208-01-002

Motion by Vice-Chairman Morrow to approve mailing the corrected 45 Day Notice, motion was seconded by Member Wideman and carried unanimously 3-0.

3. Review and correct Assessment Notice for Tax Year (2017)* for the following parcel

CARY A MATHESON
0 JACKSON RD
GRIFFIN, GA 30223
PARCEL 216-01-004A

*Deputy Chief Johnson stated that the item should read Tax Year 2018.**

Motion by Vice-Chairman Morrow to approve the corrected Assessment Notice for 2018, motion was seconded by Member Wideman and carried unanimously 3-0.

4. Review 2019 Public Utilities report

Deputy Chief Johnson stated that report is attached in order for the Board to sreview the Year Over Year dollar amount.

No action was taken.

5. Review request for refund of taxes since 2013 death of Veteran for the following parcel

BARBARA G COOK
1203 MAPLE DR
GRIFFIN GA 30224
PARCEL 034-05-009

Deputy Chief Johnson explained that the S5 Disabled Veteran Homestead Exemption and Refund were not addressed in the August 13, 2019 meeting and the refund should be available for Tax Years 2019, 2018 and 2017. The parcel received the S5 Homestead Exemption for 2019, so no taxes were paid for 2019.

Motion by Vice-Chairman Morrow to approve the refund for Tax Years 2018 and 2017, motion was seconded by Member Wideman and carried unanimously 3-0.

6. Review 2019 Application for Tax Exempt status for the following parcel

SOUTHSIDE MEDICAL CENTER INC
119 N 10TH ST
GRIFFIN GA 30223
PARCEL 011-11-009

Motion by Vice-Chairman Morrow to approve Tax Exempt Status for the parcel, motion was seconded by Member Wideman and carried unanimously 3-0.

7. Review and approve the 2020 Mobile Home Digest for submission to the Spalding County Tax Commissioner

Motion by Vice-Chairman Morrow to approve the Digest without applying depreciation, motion was seconded by Member Wideman and carried unanimously 3-0.

8. Review and certify to Superior Court the following parcels

057-07-002

066-01-054

066-01-055

Motion by Vice-Chairman Morrow to certify to Superior Court the three parcels, motion was seconded by Member Wideman and carried unanimously 3-0.

9. Review and approve the 2020 Board of Assessors Meeting schedule

Motion by Vice-Chairman Morrow to approve the 2020 schedule, motion was seconded by Member Wideman and carried unanimously 3-0.

H. CHIEF APPRAISER'S REPORT

1. Review the Exempt Property Report as previously emailed to the Board of Assessors

Deputy Chief Johnson stated the attached report is the same as the one he previously emailed to the Board .

2. Review the Georgia Rule 560-11-10-.02 on the Valuation of Common Areas

Discussion on the State Law regarding the valuation of Common Areas and the Spalding County Policy on the same.

3. Remaining appeal for all years

Deputy Chief Johnson stated there are 279 active appeals for all years.

I. ASSESSORS COMMENTS

J. ADJOURNMENT

Motion by Vice-Chairman Morrow to adjourn the meeting at 10:17AM, motion was seconded by Member Wideman and carried unanimously 3-0.