



Spalding County Board of Tax Assessors
Minutes – Regular Session January 15, 2019
119 East Solomon Street
Griffin, Georgia 30223

A. CALL TO ORDER

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

The Spalding County Board of Tax Assessors January Regular Scheduled Meeting was held on January 15, 2019 at 10:00 a.m. in the Courthouse Annex, Room 108. The meeting was called to order by Chairman Johnie McDaniel with Vice-Chairman Dick Morrow and Board of Assessors (BOA) Member Brad Wideman present. Others present were Chief Appraiser Don Long, Deputy Chief Appraiser Jerry Johnson and Tax Assessor staff member 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. Consider the approval of the minutes from the regularly scheduled December 18, 2018 meeting.

Motion by BOA Member Morrow to approve the Minutes from December 18, 2018, motion was seconded by BOA Member Wideman and carried unanimously 3-0.

D. OLD BUSINESS -

E. NEW BUSINESS -

1. Election of Chairman of the Spalding County Board of Tax Assessors for Calendar Year 2019.

BOA Member Morrow nominated Johnie McDaniel as Chairman for 2019. Mr. McDaniel accepted the position.

Motion by BOA Member Morrow to close the nominations, motion was seconded by BOA Member Wideman, and carried by unanimous consent, 3-0.

2. Election of Vice Chairman of the Spalding County Board of Tax Assessors for Calendar Year 2019.

BOA Member Wideman nominated Dick Morrow Vice-Chairman for 2019. Mr. Morrow accepted the position.

Motion by BOA Member Wideman to close the nominations, motion was seconded by Chairman McDaniel and carried by unanimous consent, 3-0.

3. Consider and approve appointment of Jerry Johnson as BOA Secretary.

Vice-Chairman Morrow nominated Jerry Johnson as BOA Secretary. Mr. Johnson accepted the position.

Motion by Vice-Chairman Morrow to close the nominations, motion was seconded by BOA Member Wideman and carried by unanimous consent, 3-0.

4. Consider and approve appointment of Mary Beth Bernier as Assistant BOA Secretary.

Vice-Chairman Morrow nominated Mary Beth Bernier as Assistant BOA Secretary. Mrs. Bernier accepted the position.

Motion by Vice-Chairman Morrow to close the nominations, motion was seconded by BOA Member Wideman and carried by unanimous consent, 3-0.

5. Review and consider a request to withdraw a 2015 Conservation Use Valuation Assessment (CUVA), without penalty, due to owners' age and covenant being past the third year of the second CUVA term. Current term is set to expire on December 31, 2024.

MICHAEL OXFORD AND
MIRIAM ELSEY
110 JOYNER DRIVE
THOMASTON GA 30286
PARCEL 213-03-017

Motion by Vice-Chairman Morrow to approve the withdrawal of 2015 Conservation application without penalty for parcel 213-03-017, motion was seconded by BOA Member Wideman and carried unanimously 3-0.

6. Consider approval of Application for Conservation Use Valuation Assessment (CUVA) for the following property located in Spalding County.

GARY R. MCGILLIVARY
DIANNE MCGILLIVARY
1015 N POMONA RD GRIFFIN GA 30223
PARCEL 240-01-050

Vice-Chairman Morrow asked Chief Appraiser Long what the current land use is for

the parcel. Mr. Long stated there are two tracts (see Item 7), one with a residential building and the other is vacant.

Motion by Vice-Chairman Morrow to deny the Conservation application for parcel 240- 01-050, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

7. Consider approval of Application for Conservation Use Valuation Assessment (CUVA) for the following property located in Spalding County.

GARY R. MCGILLIVARY
DIANNE MCGILLIVARY
1025 N POMONA RD GRIFFIN GA 30223
PARCEL 240-01-049

Agenda Items 6 and 7 are for the same owner and the parcels connect. Discussion was noted on Item 6.

Motion by Vice-Chairman Morrow to deny the Conservation application, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

8. Review and consider approval of 2019 Renewal Application for Conservation Use Valuation Assessment (CUVA) for the following property.

THOMAS W LEWIS
575 CHEHAW RD
GRIFFIN GA 30223
PARCEL 214-01-026

Motion by Vice-Chairman Morrow to approve the Conservation Renewal Application, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

9. Review and consider approval of 2019 Renewal Application for Conservation Use Valuation Assessment (CUVA) for the following property.

THOMAS W LEWIS, TRUSTEE
575 CHEHAW RD
GRIFFIN GA 30223
PARCEL 214-01-026C

Motion by Vice-Chairman Morrow to approve the Conservation Renewal Application, motion seconded by Chairman McDaniel and carried unanimously 3-0.

10. Review and consider deleting Personal Property Account # 3717 for Tax Years 2017 and 2018 due to business being closed and fully liquidated.

CAKE BOX ACCOUNT # 3717
C/O CINDY HIGHTOWER
1689 NORTH EXPRESSWAY
GRIFFIN GA 30223

Vice-Chairman Morrow requested clarification of the supporting documents as to what year the business was closed. BOA Secretary Johnson used supporting documents to show the business was closed as of January 1, 2017.

Motion by Vice-Chairman Morrow to approve deleting the Personal Property Account #3717 for Tax Years 2017 and 2018, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

11. Review and consider the deletion of Personal Property Account # 10745 due to Aircraft being located and taxes being paid in Upson County GA.

ALTON SHACKLEFORD # 10745
821 SHACKLEFORD RD
GRIFFIN GA 30224
1968 CESSNA 172K
N#78622/SN17257689

Motion by Vice-Chairman Morrow to approve deleting the Personal Property Account #10745, motion was seconded by BOA Member Wideman and carried unanimously 3-0.

12. Certification of Hearing Officer Appeal being continued and forwarded to Superior Court of Spalding County GA, for the following property.

SHIVANI NICOLE LLC
PARCEL 103-14-001
1906 NORTH EXPRESSWAY
GRIFFIN GA 30224

Vice-Chairman Morrow asked Chief Appraiser Long to explain why the company wanted to pursue the appeal to the Superior Court. Mr. Long stated that the company had filed six appeals, four of which were denied, the remaining two are being pursued.

Motion by Vice-Chairman Morrow to approve continuing the appeal to the Superior Court of Spalding County, motion was seconded by BOA Member Wideman and carried unanimously 3-0.

13. Certification of Hearing Officer Appeal being continued and forwarded to Superior Court of Spalding County GA, for the following property.

NEPTUNE HOTELS LLC
PARCEL 103-14-001A
1900 NORTH EXPRESSWAY
GRIFFIN GA 30224

Motion by Vice-Chairman Morrow to approve continuing the appeal to the Superior Court County by Morrow/McDaniel and carried unanimously 3-0.

14. Recommend approval to the Spalding County BOC for Contract Services Agreement between Spalding County BOC and Deen's LLC for the purpose of processing Personal Property Returns.

Vice-Chairman Morrow asked for an explanation for the need of such services. Chief Appraiser Long stated that the Personal Property Appraiser is new to the job and the service would help get the returns completed in a timely manner.

Motion by Vice-Chairman Morrow to recommend approval to the Spalding County BOC for Contractual Services with Deen's LLC, motion was seconded by BOA Member Wideman and carried unanimously 3-0.

15. Review and approve a request to withdraw a 2011 Conservation Use Valuation Assessment (CUVA) without penalty due to the owners age and health with the covenant being in the third year of the renewal covenant term.

WILLIAM M MORRIS
160 CLAYTON ROAD
BROOKS, GA 30205
PARCEL 279-02-020D

Motion by Vice-Chairman Morrow to approve the Conservation withdrawal without penalty, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

F. CHIEF APPRAISER'S REPORT

1. Review only: Superior Court of Spalding County Civil Action No. 16V-1182, Calendar Dismissal Order - Spalding County Board of Tax Assessors V. Jeffery Ragan
2. Review only: Superior Court of Spalding County GA Dismissal Without Prejudice, Civil Action No. 16V-1260, Spalding County Board of Tax Assessors V. Victoria Ann Stojek
3. Review a request to withdraw a 2011 Conservation Use Valuation Assessment (CUVA), without penalty, due to owners' age and health with the covenant being in the third year of the second CUVA term. See Item 15 on New Business.
4. Update only: Eddie Freeman's Conservation Use Valuation Assessment (CUVA) Application has not been received for 2018.
5. Update only: Correction of valuation for Marukan Vinegar USA, Inc. Parcel 220B-01-003LH
6. Review only: Chief Appraiser's Outstanding Appeal Summary which totals 214 appeals.

7. Advise only: Open meeting in the Administration Conference Room, Thursday, January 11, 2019 from 3:00 – 5:00 p.m. regarding the new Homestead Exemption. Attending will be members of the school board, County Commissioners, County Manager William Wilson, Chief Appraiser Don Long, Tax Commissioner Sylvia Hollums.

BOA Chairman Johnie McDaniel stated he will attend to represent the Board of Assessors.

8. Review only: Follow up with Robert Mull on the Griffin-Spalding Airport regarding the field inspection performed by Personal Property Appraiser Rebekah Skelton.

9. Review only: Updated Board on status on Hearing Officer Appeals

10. Update only: Certificate status for Vice-Chairman Morrow

11. Update only: Reminded the Board of the dates for CAVEAT are May 21-23, 2019.

G. ASSESSORS COMMENTS

None

H. CLOSED SESSION

None

I. ADJOURNMENT

Motion by Chairman McDaniel to adjourn the meeting at 10:42 a.m., motion was seconded by Vice-Chairman Morrow and carried unanimously 3-0.