

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax
October 13, 2020 – 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 October 13, 2020 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 include Chief Appraiser Jerry Johnson, Deputy Chief Robby Williams, Personal Property Appraiser Rebekah Skelton, Board Secretary Betsy 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.

Robert W Cheatham, 1826 Alps Rd, Gay, GA 30218, signed up to speak during New Business Item 1.

C. MINUTES -

1. Review the Regular Meeting Minutes from the August 11, 2020 Board of Assessors meeting.

Motion by Vice-Chairman Morrow to approve the Regular Meeting Minutes of the August 11, 2020 meeting, motion was seconded by Member Wideman and carried unanimously 3-0.

2. Review the Regular Meeting Minutes from the September 15, 2020 Board of Assessors meeting.

Motion by Vice-Chairman Morrow to approve the Regular Meeting Minutes of the September 15, 2020 meeting, motion was seconded by Member Wideman and carried unanimously 3-0.

D. OLD BUSINESS

None

E. CONSENT AGENDA

1. Review 2020 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

KROWIAK, RONALD & MARION
311-02-002

2. Review 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

LISLE, ROBERT E ET AL
300-02-053

3. Review continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

CRISWELL, DEANA BUNN
225-01-028, 24.21 ACRES

4. Review continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

CRISWELL, DEANA BUNN
225-01-027, 19.66 ACRES

5. Review continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

INGRAM, RICHARD LAWRENCE
240-02-004C, 24.64 ACRES

6. Review continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

INGRAM, RICHARD LAWRENCE
204-02-004B, 7.00 ACRES CONTIGUOUS WITH 204-02-004C, 24.64 ACRES ALSO ON THIS CONSENT AGENDA

Motion by Vice-Chairman Morrow to approve Consent Agenda Items 1 - 6, motion was

seconded by Member Wideman and carried unanimously 3-0.

F. NEW BUSINESS -

1. Review request for release from Conservation Use Valuation Assessment (CUVA) for the following parcel:

MCINTOSH FARM INC
266-02-007, 48.71 ACRES

Robert Cheatham requested to be released from CUVA without penalties.

Discussion on the procedures of releasing CUVA. Chief Appraiser Johnson clarified the normal procedures are to be released from CUVA by the board before the sale of a property.

Motion by Chairman McDaniel to approve release of CUVA, motion was seconded by Member Wideman and carried unanimously 2-0.

Vice-Chairman recused himself from the vote due to affiliation with one of the parties involved in the sale.

2. Review new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

HULLETT, ROBERT M & CHERYL L
PARCEL 257-01-005, 17.10 ACRES

Chief Appraiser Johnson advised there is a business license on the property that is not agricultural in nature.

Motion by Vice-Chairman Morrow to deny CUVA, motion was seconded by Member Wideman and carried unanimously 3-0.

3. Review renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

WASHINGTON, NETTIE C
264-01-001, 100.39 ACRES

Chief Appraiser Johnson advised the current listed owner is deceased and the property should be transferred into a new name of ownership.

Motion by Vice-Chairman Morrow to deny application for CUVA, motion was seconded by Member Wideman and carried unanimously 3-0.

4. Review Conservation Use Valuation Assessment (CUVA) breach of the following parcel:

ESTATE OF PHYLLIS MOORE
259-01-065

Discussion on the split and sale of this conservation property. Owner agreed to pay breach penalties.

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

5. Review request for nondisclosure.

Discussion on the policy of nondisclosure of public information.

Motion by Vice-Chairman Morrow to deny nondisclosure request, motion was seconded by Member Wideman and carried unanimously 3-0.

6. Review request for nondisclosure.

Discussion on the policy of nondisclosure of public information.

Motion by Vice-Chairman Morrow to deny nondisclosure request, motion was seconded by Member Wideman and carried unanimously 3-0.

7. Review request for a Personal Property internal audit of accounts.

Personal Property Appraiser Rebekah Skelton advised the procedures of selecting accounts for Personal Property audits and submitted a list of recommended Personal Property accounts for an internal audit.

Motion by Vice-Chairman Morrow to approve the internal audit of accounts as submitted, motion was seconded by Member Wideman and carried unanimously 3-0.

8. Review request for Personal Property contractor account audits.

Personal Property Appraiser Rebekah Skelton explained how the contractor audits differ from the internal audits and submitted a list of recommended Personal Property accounts for the contractor audit.

Motion by Vice-Chairman Morrow to approve the contractor account audits as submitted, motion was seconded by Member Wideman and carried unanimously 3-0.

**9. Review new application for personal property exempt status on the following account:
SOUTHSIDE MEDICAL CENTER INC
PERSONAL PROPERTY ACCOUNT 9164**

Motion by Vice-Chairman Morrow to approve Personal Property exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

10. Review and approve 2020 Public Utility Equalization Ratio.

Discussion on setting the equalization ratio of public utilities.

Motion by Vice-Chairman Morrow to approve setting the equalization ratio at 0.40, motion was seconded by Member Wideman and carried unanimously 3-0.

G. CHIEF APPRAISER'S REPORT

1. Advise on NovusAgenda item cover sheets.

No changes can be made to NovusAgenda forms.

2. Discuss public records disclosure options.

Discussion for developing policy on nondisclosure of public information. Chief Appraiser Johnson spoke of search options on QPublic.

Vice-Chairman Morrow asked for the office to research Georgia counties policies on nondisclosure and consult the county attorney. Vice-Chairman Morrow recommended the Tax Assessor's office develop written policy in nondisclosure approvals.

3. Review the calculation of "Z" school freeze homestead exemptions.

Discussion on the homestead freeze calculations for 2019 and 2020. The Tax Commissioner and Chief Appraiser agreed on calculating up to five acres and the house for the freeze value.

4. 2020 Digest update.

The Digest has been submitted to the Tax Commissioner. The Georgia Department of Revenue has requested updating Strata codes.

5. 2020 appeals update.

Chief Appraiser Johnson updated appeal status and advised that the Board of Equalization hearings scheduled for this week and next week have to be rescheduled due to the Clerk of Superior Court closure.

H. ASSESSORS COMMENTS

Discussion on upcoming CAVEAT in Athens, GA.

Senior Appraiser Heather Headley was recognized for earning a five years of service certificate.

I. CLOSED SESSION

None

J. ADJOURNMENT

Motion by Vice-Chairman Morrow to adjourn at 10:13AM, motion was seconded by Member Wideman and carried unanimously 3-0.