

AFTER AGENDA

Spalding County Board of Tax Assessors – Regular Session Tax

May 5, 2020 – 10:30AM

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 May 5, 2020 at 10:30AM 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 Chief Appraiser Jerry Johnson and 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.

None

C. MINUTES

1. Review and approve the Regular Meeting Minutes from the April 21, 2020 Board of Assessors meeting.

Motion by Vice-Chairman Morrow to approve the Regular Meeting Minutes of the April 21, 2020 meeting, motion was seconded by Member Wideman and carried unanimously 3-0.

D. OLD BUSINESS

None

E. CONSENT AGENDA

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

VAUGHN, NEWTON M
271-01-003B, 43.47 ACRES

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

RICE, REX FONTAINE & RUTH B
211-01-001, 117.16 ACRES

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

POWERS, CHRISTIE ANN PULLIN
211-01-023, 115.38 ACRES

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

NEELS FARM-ACY LLC
209-01-016, 20.98 ACRES

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

NEELS FARM-ACY LLC
209-01-016E, 22.00 ACRES

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

NEEL, MICHAEL & NIKKI
209-01-016A, 25.99 ACRES

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

NEEL, MICHAEL & NIKKI
209-01-016D, 5.00 ACRES (CONTIGUOUS WITH 209-01-016A, 25.99 ACRES)

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

NEEL, MICHAEL & NIKKI
209-01-016F, 3.13 ACRES (CONTIGUOUS WITH 209-01-016A, 25.99 ACRES)

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

GUNTER, BRIAN K
215-01-074, 43.52 ACRES

10. Review and approve new application for Conservation Use Valuation Assessment (CUVA) for following parcel:

GUNTER, BRIAN K
215-01-074, 43.52 ACRES

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

KASSAM, MOHAMED H
217-01-003X, 41.29 ACRES

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

BROWN, TERRY E
220-01-002, 64.11 ACRES

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

ESTATE OF MAX & VIOLA RADFORD
223A-01-007, 52.27 ACRES

13. Review and approve 2020 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

WILLIAMS, RICHARD & DEMITA
054E-01-075

14. Review and approve 2020 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

WARFIELD, STEVEN & ILEEN M
080-03-010

15. Review and approve 2020 application for S5Z Disabled Veteran Homestead Exemption for the following parcel:

OVERBY, DONNA
027-06-015

Motion by Vice-Chairman Morrow to approve Consent Agenda Items 1 –15, motion was seconded by Member Wideman and carried unanimously 3-0.

F. NEW BUSINESS

1. Review and approve or deny continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

ALLIANCE LAND CO LLC
273-01-001, 155.59 ACRES
273-01-024, 15.00 ACRES (CONT IGUOUS TOGET HER)

Discussion that the barn on the property cannot be used as a business/event center in the future while under the Conservation Use covenant.

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

2. Review and approve the 2020 Freeport Accounts.

Personal Property Appraiser Rebekah Skelton reviewed the accounts which were denied.

Motion by Vice-Chairman Morrow to approve the the Freeport list, except for Item 11 which is tabled until the next meeting, motion was seconded by Member Wideman and carried unanimously 3-0.

3. Review and approve 2020 Abatement Percentages.

Motion by Vice-Chairman Morrow to approve the Abatement Percentages as presented, motion was seconded by Member Wideman and carried unanimously 3-0.

4. Review and approve 2020 Homestead Exemptions.

Chief Appraiser Johnson explained the list of homestead exemptions being removed for possible multiple homesteads.

Motion by Vice-Chairman Morrow to approve the Homestead Exemptions as presented, motion was seconded by Member Wideman and carried unanimously 3-0.

G. CHIEF APPRAISER'S REPORT

1. Discuss current real estate market study.

Chief Appraiser Johnson presented graphs and other data showing the current market trends.

2. 2020 sales ratios.

Chief Appraiser Johnson explained the sales ratios for residential, commercial, industrial and agricultural in conjunction with uniformity.

3. Discuss 2020 reappraisal of residential properties.

Chief Appraiser Johnson explained why there are a number of parcels in the county that need to be reappraised in order to meet compliance standards set forth by the Georgia Department of Revenue.

4. 2020 Digest update.

Chief Appraiser Johnson presented a preliminary Digest consolidation report.

5. Review the list of resolved appeals by GMASS.

Chief Appraiser Johnson informed the Board of the number of commercial appeals which have been settled to this date.

6. Review scheduled Board of Equalization dates for commercial appeals.

Chief Appraiser Johnson informed the Board of the upcoming dates.

7. Intent to Breach Conservation Use letters to be mailed.

Chief Appraiser Johnson explained that potential breach letters will be mailed as soon as the office is made aware of a potential breach, as well as at the first of each year.

8. 2020 Annual Notices of Assessment to be mailed.

Chief Appraiser Johnson informed the Board of the potential date that the Notices will be mailed.

H. ASSESSORS COMMENTS

None

I. CLOSED SESSION

None

J. ADJOURNMENT

Motion by Vice-Chairman Morrow to adjourn at 11:42AM, motion was seconded by Member Wideman and carried unanimously 3-0.

After Agenda