

## **MINUTES**

**Spalding County Board of Tax Assessors – Regular Session Tax  
July 14, 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 July 14, 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 Chief Appraiser Jerry Johnson, Deputy Chief Robby Williams, Personal Property Appraiser Rebekah Skelton 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 June 9, 2020 Board of Assessors meeting.**

*Motion by Vice-Chairman Morrow to approve the Regular Meeting Minutes of the June 9, 2020 meeting, motion was seconded by Member Wideman and carried unanimously 3-0.*

#### **D. OLD BUSINESS**

*None*

*Motion by Vice-Chairman Morrow to move Consent Agenda Items 1 and 16 to New Business for discussion. Items will become 13 and 14 in New Business, motion was seconded by Member Wideman and carried unanimously 3-0.*

#### **E. CONSENT AGENDA**

**1. ~~Review and approve 2018 and 2019 audit results for the following Personal Property Account:~~**

~~ANNONY STUDIOS~~

~~PERSONAL PROPERTY ACCOUNT #10764~~

**2. Review and approve S5 Disabled Veteran Homestead exemption for the following parcel:**

HUNT, LOY R & SUSIE LYNN

080A-01-028

**3. Review and approve S5 Disabled Veteran Homestead Exemption for the following parcel:**

HIMMONS, ALEXIS DOMINIC

080-02-068

**4. Review and approve S5 Disabled Veteran Homestead Exemption for the following parcel:**

LEEKES, DEBBIE V & JEROME

054E-01-162

**5. Review and approve S5 Disabled Veteran Homestead Exemption for the following parcel:**

WILLIFORD, GEORGE M & NANCY W

304-01-032

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

MAYS, BETTIE RUTH CHADWICK

234-03-002, 18.98 ACRES

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

SIRI, MIKE

268-02-016, 33.61 ACRES

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

SMITH, DAVID A & CHRISTIE A  
224-01-018E, 26.03 ACRES

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

BEARD REVOCABLE FAMILY TRUST  
226-01-011, 23.20 ACRES  
226-01-012, 30.60 ACRES (PARCELS ARE CONTIGUOUS)

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

THOMPSON, ZACHERY LEE  
282-01-006D, 19.64 ACRES

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

STANSELL FAMILY REVOCABLE LIVING TRUST  
261-01-031D, 18.21 ACRES

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

SAMPLES, DANA B ET AL  
255-01-020, 26.86 ACRES

**13. Review and approve subsequently acquired property for Conservation Use Valuation Assessment (CUVA) for the remainder of the original for the following parcels:**

GRAHAM, TERRY DAVID & SUSAN D  
231-01-015J, 3.23 ACRES AND 231-01-015G, 0.23 ACRES (CONTIGUOUS WITH PARCEL 231-01-015A, 15.22 ACRES THE ORIGINAL COVENANT)

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

PALMER, KATHRYN ANDERSON  
266-01-003F, 1.26 ACRES (CONTIGUOUS WITH PARCEL 226-01-003D, 54.20 ACRES IN 2019 CUVA)

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

BLAIR, RUTH A  
285-01-001D, 6.00 ACRES  
285-01-001H, 45.01 ACRES (PARCELS ARE CONTIGUOUS)

**~~16. Review and approve new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:~~**

~~RAFFERTY III, JOHN P & LISA O  
231-01-001K, 14.78 ACRES~~

*Motion by Vice-Chairman Morrow to approve Consent Agenda Items 2 –15, motion was seconded by Member Wideman and carried unanimously 3-0.*

**F. NEW BUSINESS -**

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

BROWN, VIRGINIA J & THOMAS W SR  
221-02-002, 10.52 ACRES

*Discussion regarding the residence with two acres removed leaves 8.52 acres. No evidence/documentation was submitted for conservation use per O.C.G.A. 48-5-7.4.*

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

**2. Review and approve or deny new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:**

WALRAVEN, SCOTT D & NANCY  
282-01-014A, 10.00 ACRES

*Discussion regarding the residence with two acres removed leaves 8.00 acres; however, the owner provided a timber plan and farm documentation.*

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

**3. Review a request for early release from Conservation Use Valuation Assessment (CUVA) for the following parcel;**

ADDIS JR, PAUL T  
233-02-006J

*Discussion on acceptable documentation submitted to the Board.*

*Motion by Vice-Chairman Morrow to approve release from conservation use without penalty, motion was seconded by Member Wideman and carried unanimously 3-0.*

**4. Review and discuss potential breach of Conservation Use Valuation Assessment (CUVA) for the following parcel:**

L & C PARTNERSHIP  
210-01-008

*Discussion on evidence that shows the parcel has been sold and therefore is in breach of the conservation covenant.*

*Motion by Vice-Chairman Morrow to approve moving forward with the breach, motion was seconded by Member Wideman and carried unanimously 3-0.*

**5. Review and discuss a request to correct acreage on the following parcels:**

ESTATE OF JOAN A COOK  
256-01-012, 256-01-014, 256-01-015A

*Chief Appraiser Johnson stated the acreage amount has been on file for many years and there have been no appeals by the property owner. Chief Appraiser Johnson stated the new acreage amount will be changed for Tax Year 2020 per the survey provided and no refund is due as there were no errors on the part of the Assessor's office.*

*Motion by Vice-Chairman Morrow to approve changing the acreage for Tax Year 2020 with no refund available, motion was seconded by Member Wideman and carried unanimously 3-0.*

**6. Review and approve or deny an Exempt Property Application for the following parcels:**

RISING STAR MISSIONARY BAPTIST CHURCH  
008-03-015 AND 008-03-016

*Motion by Vice-Chairman Morrow to approve exempt status for the two parcels, motion was seconded by Member Wideman and carried unanimously 3-0.*

**7. Review and approve 2020 Freeport denials for the following personal property accounts:**

STOWE WOODWARD  
PERSONAL PROPERTY ACCOUNT #1187

ALL STAR KNITWEAR INC  
PERSONAL PROPERTY ACCOUNT #43

*Personal Property Appraiser, Rebekah Skelton, stated there were 50 Freeport applications received. The two on this item submitted the application late and do not qualify for the exemption.*

*Motion by Vice-Chairman Morrow to deny the two Freeport applications based on the date of submission past deadline, motion was seconded by Member Wideman and carried unanimously 3-0.*

**8. Review and consider disposal of the following items:**

REAL PROPERTY APPEAL FORMS - 2012 & 2013  
RETURNED MAIL/NOTICES OF ASSESSMENT - 2018 & 2019

*Chief Appraiser Johnson explained that CAMA keeps a permanent record of the returned mail.*

*Motion by Vice-Chairman Morrow to approve disposal of the paper records presented, motion was seconded by Member Wideman and carried unanimously 3-0.*

**9. Review the approval and submission of the 2020 Tax Digest to the Tax Commissioner, Sylvia Hollums.**

*Chief Appraiser Johnson provided the Board with copies of a 2020 Consolidation Report for their review.*

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

**10. Review and approve 2020 Exempt Real & Personal Property Digest.**

*Motion by Vice-Chairman Morrow to approve the 2020 Exempt Property Digest, motion was seconded by Chairman McDaniel and carried unanimously 3-0.*

**11. Consider the approval to post the list of 2020 Returned Notices of Assessment at the Courthouse lobby and Courthouse Annex.**

*Discussion to confirm the returned mail list is permanent record. Chief Appraiser Johnson confirmed that the returned Notices are permanent in CAMA as well as being recorded in the Minutes of this meeting.*

*Motion by Vice-Chairman Morrow to approve posting the list as submitted, motion was seconded by Member Wideman and carried unanimously 3-0.*

**12. Review and approve the 2020 letter to Probate Court regarding the returned Notices of Assessment.**

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

**13. Review and approve 2018 and 2019 audit results for the following Personal Property Account:**

ANNONY STUDIOS  
PERSONAL PROPERTY ACCOUNT #10764

*Personal Property Appraiser Skelton presented the facts of this account's history and how the auditor arrived at the audit results.*

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

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

RAFFERTY III, JOHN P & LISA O  
231-01-001K, 14.78 ACRES

*During discussion, Chairman McDaniel expressed concern over granting Conservation Use for Wildlife Habitat for property which appears to have primary use as residential. Chief Appraiser Johnson explained that the Assessor's office is reviewing the Board policies.*

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

**G. CHIEF APPRAISER'S REPORT**

**1. Certificate of Appointment for Brad Wideman.**

*Chief Appraiser Johnson stated the Certificate of Appointment is posted in the office per law.*

**2. Shred-X Corporation service on June 16, 2020.**

*Chief Appraiser Johnson provided the Board with the Certificate of Disposal from Shred-X Corporation.*

**3. Resolved CUVA BOE appeals.**

*Chief Appraiser Johnson reported the office is returning the fees collected for the list of denied CUVA applications.*

**4. Appeals report.**

*Chief Appraiser Johnson gave a report of the number of appeals received to date.*

**5. 2019 Sales Ratios report by the Georgia Department of Revenue.**

*Chief Appraiser Johnson reported on the 2019 Sales Ratios as compiled by the Georgia Department of Revenue.*

**H. ASSESSORS COMMENTS**

*Chairman McDaniel stated appreciations to the appraisal staff.*

**I. CLOSED SESSION**

*None*

**J. ADJOURNMENT**

*Motion by Vice-Chairman Morrow to adjourn at 9:46AM, motion was seconded by Member Wideman and carried unanimously 3-0.*