

## **MINUTES**

Spalding County Board of Tax Assessors – Regular Session Tax  
August 11, 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 include Chief Appraiser Jerry Johnson, Deputy Chief Robby Williams, Personal Property Appraiser Rebekah Skelton, Board Secretary Betsy Bernier and attorney Andy McCall representing Beck, Owen & Murray.*

### **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 the Regular Meeting Minutes from the July 14, 2020 Board of Assessors meeting.**

*Motion by Vice-Chairman Morrow to approve the Regular Meeting Minutes of the July 14, 2020 meeting, motion was seconded by Member Wideman and carried unanimously 3-0.*

**D. OLD BUSINESS**

*None*

**E. CONSENT AGENDA**

**Review and approve 2020 S5 Disabled Veteran Homestead Exemption for the following parcel:**

HENRY, MICHAEL & JUDY  
269-01-006C

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

WALTERS, GUSTAVUS & VIRGINIA  
080-02-067

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

SNEVE, CHAD MARTIN  
282-01-025, 19.03 ACRES

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

BROOKS, JOE WOODSON  
264-01-004E, 65.92 ACRES

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

MASON, GARY W & MONICA H  
212-01-032, 22.64 ACRES

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

CRANE, LONNIE C & JUDY M  
274-01-001V, 63.23 ACRES

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

PEREZ, LORI & ANTHONY  
266-01-009M, 15.32 ACRES

**8. Review and approve application for Conservation Use Valuation Assessment (CUVA) for the following parcel to enter into the original covenant of the contiguous parcel for the remainder of the covenant:**

MELIN, JEFFREY W

121-01-005A, 0.90 ACRES (CONTIGUOUS WITH 212-01-022, 77.51 ACRES)

*Motion by Vice-Chairman Morrow to approve Consent Agenda Items 1 - 8, motion was seconded by Member Wideman and carried unanimously 3-0.*

*Motion by Vice-Chairman Morrow to move New Business items 7 and 10 to become New Business items 1 and 2, motion was seconded by Member Wideman and carried unanimously 3-0.*

## **F. NEW BUSINESS**

### **1. Review 2020 appeal for the following parcel:**

CARRUTHERS, CRISTI & RICHARD  
080-02-065

*Attorney Andy McCall spoke to the board regarding the request by the taxpayer to proceed directly to Superior Court for the 2020 appeal. Chief Appraiser Johnson recommended approval of the appeal going directly to Superior Court.*

*Motion by Vice-Chairman Morrow to approve the appeal going directly to Superior Court, the motion was seconded by Chairman McDaniel and carried unanimously 3-0.*

### **2. Review 2020 list of appeals filed late.**

*Attorney Andy McCall spoke to clarify the recommendation for handling untimely appeals.*

*No action taken.*

### **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 explained the ownership of the property is under question.*

*Motion by Vice-Chairman Morrow to table the item until the next Board of Assessors meeting, motion was seconded by Member Wideman and carried unanimously 3-0.*

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

ANDERSON, ROBERT P & MERRY B  
282-01-024, 11.50 ACRES

*Discussion on documentation provided by the owner.*

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

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

MELIN, JOAN J  
212-01-022A, 17.61 ACRES

*Chief Appraiser Johnson informed the board that the application is for livestock, but the portion of the property dedicated to that use is less than 50 percent per O.C.G.A. 48-5-7.4.*

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

**6. Review potential breach of Conservation Use Valuation Assessment (CUVA) on the following parcel:**

BUNN, ROBERT PRESTON  
225-01-027 & 225-01-028

*Discussion over the deadline for submitting a Conservation Application.*

*Motion by Vice-Chairman Morrow to table the item until the next Board of Assessors meeting, motion was seconded by Member Wideman and carried unanimously 3-0.*

**7. Review non-disclosure request.**

*Chairman McDaniel recused himself from the vote on this item due to family affiliation.*

*Motion by Vice-Chairman Morrow to approve the non-disclosure request, motion was seconded by Member Wideman and carried unanimously 2-0.*

**8. Review 2020 application for Homestead Exemption on the following parcel:**

NORRIS, C RENDLEY & BRENDA C  
280-01-020

*Discussion over the taxpayer's qualifications for homestead exemption.*

*Motion by Vice-Chairman Morrow to approve the 2020 Homestead Exemption as applied, motion was seconded by Member Wideman and carried unanimously 3-0.*

**7. Review 2020 appeal for the following parcel:**

~~CARRUTHERS, CRISTI & RICHARD  
080-02-065~~

**9. Review summary of 2020 Personal Property accounts.**

*Personal Property Appraiser Rebekah Skelton provided a listing of Personal Property accounts which have been confirmed to no longer be in business.*

*No action taken.*

**10. Review request to remove taxable value for the following Personal Property accounts:  
FULL BLOWN FIREARMS  
PERSONAL PROPERTY ACCOUNT 9202**

*Personal Property Appraiser Skelton confirmed the business is located in, and filing returns in, another county.*

*Motion by Vice-Chairman Morrow to approve removing the account value, motion was seconded by Member Wideman and carried unanimously 3-0.*

**BENJAMIN, ANGLEA  
PERSONAL PROPERTY ACCOUNT 10370**

*Personal Property Appraiser Skelton confirmed the boat is being taxed in another county.*

*Motion by Vice-Chairman Morrow to approve removing the taxable value, motion was seconded by Member Wideman and carried unanimously 3-0.*

**10. ~~Review 2020 list of appeals filed late.~~**

**11. Review Exempt Property revised application form.**

*Review and discussion over exempt property application's new format.*

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

**G. CHIEF APPRAISER'S REPORT**

**1. Review 2020 list of abatement accounts and additional school value.**

*Deputy Chief Robby Williams explained the account procedures and school tax calculations to the board.*

**2. Appeals report.**

*Chief Appraiser Johnson reported on appeals status.*

**3. Update 2020 Digest progress.**

*Chief Appraiser Johnson updated the board on the 2020 Digest submission.*

**H. ASSESSORS COMMENTS**

*Chairman McDaniel asked for an update on the Department of Revenue sponsored CAVEAT conference. Chief Appraiser Johnson stated that there has been no additional information from the Department of Revenue regarding the status of the conference at this time.*

*Chairman McDaniel complimented the staff for efficient and effective work.*

**I. CLOSED SESSION**

*None*

**J. ADJOURNMENT**

*Motion by Vice-Chairman Morrow to adjourn at 10:26AM, motion was seconded by Member Wideman and carried unanimously 3-0.*