

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax
February 9, 2021 – 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 February 9, 2021 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 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 the approval of the regular meeting Minutes from January 13, 2021.

Motion by Vice Chairman Morrow to approve the Minutes from January 13, 2021, motion was seconded by Member Wideman and carried unanimously 3-0.

D. OLD BUSINESS –

None

E. CONSENTAGENDA

1. Review the approval of S5 Disabled Veteran homestead exemption for the following parcel:
HARRISON, PHILIP M

201B-01-053

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

CHEN, FRANK

218-01-001J, 15.31 ACRES

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

DAHLIN, KATHY & MICHAEL

223A-01-007A, 27.96 ACRES

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

ADAMS, RICHARD D & JULIE

217-01-004F, 69.73 ACRES

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

BOLTON, LYNDA BROOKS & CHRISTIE LYNDSEY LATIMER BROOKS

228-03-001, 29.21 ACRES

6. Review the approval of new application for Conservation Use Valuation Assessment (CUVA) for the following parcels:

DOBSON, CHRISTOPHER B & ALYSSA G

214-01-026B, 8.55 ACRES & 218-01-013C, 8.72 ACRES (CONTIGUOUS)

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

PATTON, STACY EVANS

264-01-004D, 25.00 ACRES

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

PALMER, KATHRYN ANDERSON & ROBERT BERRY & STACY BERRY

266-01-003D, 54.20 ACRES

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

BOWLIN, WILLIAM LARRY & VICTORIA K BOWLIN

275-01-065, 107.43 ACRES

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

BOWLIN, WILLIAM LARRY

274-01-003, 200.50 ACRES

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

ESTATE OF ELAINE COX GREENE

260-03-003, 34.52 ACRES

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

FREDERICK, MARY M

275-01-049C, 31.70 ACRES

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

ROBINSON, RYAN

275-01-044, 40.50 ACRES

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

GARLAND, THOMAS H & DONNA

264-01-024, 65.82 ACRES

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

WILLIAMSON, RANDALL GUY

255-01-096, 15.56 ACRES

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

MIXON, WILLIAM NATHAN

272-01-009, 67.09 ACRES

17. Review the approval of new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
MIXON, WILLIAM NATHAN
272-01-007B, 197.03

18. Review the approval of new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
MIXON, BENJAMIN PAINTER
272-01-002C, 19.98 ACRES

19. Review the approval of renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
WALRAVEN, MARY S LIVING TRUST
282-01-014B, 14.01 ACRES

20. Review the approval of continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
JACKSON, ANDREW S & LINDSEY B
280-01-017K, 35.14 ACRES (CONTINUING ACQUIRED PROPERTY INTO 2015 CUVA ON CONTIGUOUS PARCEL)

21. Review the approval of continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
CHANDLER, WESLEY ALLEN
285-01-001C, 99.18 ACRES

22. Review the approval of renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
MOSS, WAYNE J & C ARTHUR MOSS
228-04-001B, 20.14 ACRES

23. Review the approval of renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
MOSS, WAYNE J & C ARTHUR
228A-02-001, 3.40 ACRES & 228A-02-001A, 20.43 ACRES (CONTIGUOUS)

24. Review the approval of continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
RADFORD, RANDY VINCENT
223A-01-007, 24.00 ACRES

Motion by Vice Chairman Morrow to approve Consent Agenda Items 1 – 24, motion was seconded by Member Wideman and carried unanimously 3-0.

F. NEW BUSINESS –

1. Review the approval of SS Surviving Spouse of Disabled Veteran homestead exemption for the following parcel:

BARNHART, VIRGINIA J
054E-01-015

Discussion on when the disabled veteran was approved by the Veteran's Administration.

Motion by Vice Chairman Morrow to approve the SS Surviving Spouse homestead exemption beginning in tax year 2020, motion was seconded by Member Wideman and carried unanimously 3-0.

2. Review the approval of a request for nondisclosure of personal information on the county website.

Motion by Vice Chairman Morrow to approve nondisclosure of personal information, motion was seconded by Member Wideman and carried unanimously 3-0.

3. Review the approval of a request for nondisclosure of personal information on the county website.

Motion by Vice Chairman Morrow to approve nondisclosure of personal information, motion was seconded by Member Wideman and carried unanimously 3-0.

4. Review the approval of Exempt Property application for the following parcel:

NORTH GRIFFIN CONGREGATIONAL HOLINESS CHURCH INC
258-01-018D

Discussion on the use of the vacant land.

Motion by Vice Chairman Morrow to deny the application for Exempt Property due to lack of use for religious purposes, motion was seconded by Member Wideman and carried unanimously 3-0.

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

MOBLEY, ALAN & C RICHARD MORROW
235-02-005, 245.17 ACRES

Vice Chairman Morrow recused himself from discussion and voting due to ownership of the property.

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

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

FLANIGAN, DARRELL& CARMEN
213-02-011, 10.42 ACRES

Discussion of Georgia law for properties with less than 10 acres under CUVA and requiring additional relevant records regarding proof of bona fide conservation use.

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

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

SCHULTZ, RODNEYEDWARD &ARRON PARKER SCHULTZ
219-05-003, 11.65 ACRES

Discussion of Georgia law for properties with less than 10 acres under CUVA and requiring additional relevant records regarding proof of bona fide conservation use.

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

After the vote on Item 7, general discussion of Georgia law on approving and denying Conservation Use Valuation Assessment (CUVA).

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

THOMPSON, HOMER C
265-01-038, 11.40 ACRES

Chairman McDaniel stated that the property owner is related to him but does not require him to recuse himself from discussion and voting.

Discussion of Georgia law for properties with less than 10 acres under CUVA and requiring additional relevant records regarding proof of bona fide conservation use.

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

9. Review the approval to release Conservation Use Valuation Assessment (CUVA) on the following parcel:

SMITH, DURWARD L& JERRY W SMITH
204-01-003D, 75.59 ACRES

*Discussion on the length of time the property has been in CUVA and the age of the owners.
Motion by Vice Chairman Morrow to approve release of CUVA without penalty, motion was seconded by Member Wideman and carried unanimously 3-0.*

10. Review the approval to Breach Conservation Use Valuation Assessment (CUVA) for the following parcel:

PALMER, KATHRYN ANDERSEN
266-01-003F, 1.26 ACRES

Discussion on the reason for the breach by name change of the contiguous large tract.

Motion by Vice Chairman Morrow to move forward with the breach without penalty, motion was seconded by Member Wideman and carried unanimously 3-0.

G. CHIEF APPRAISER'S REPORT

1. Review nominal value and change in value for Wolfcreek Townhomes Clubhouse.

Discussion on the property's Clubhouse has been renovated into a single - family residence.

2. Discuss exemption of apartments on Meriwether Street and Westbrook Street.

Discussion on the properties which receive an exemption at this time.

3. Discuss Low Income Housing Tax Credit (LIHTC) properties in Spalding County.

Chief Appraiser Johnson informed the Board that the properties receiving LIHTC will be reviewed.

4. General information of incident report.

Chief Appraiser Johnson discussed an incident report involving a staff member.

5. Update on appeals and BOE schedule.

Chief Appraiser Johnson advised the Board that the previously cancelled BOE hearings are being rescheduled.

H. ASSESSORS COMMENTS

I. CLOSED SESSION

None

J. ADJOURNMENT

Motion by Vice Chairman Morrow to adjourn at 9:41AM, motion was seconded by Member Wideman and carried unanimously 3-0.