

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax

April 13, 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 April 13, 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 Minutes from the regular meeting on March 9, 2021.

Motion by Vice Chairman Morrow to approve the Minutes from March 9, 2021, motion was seconded by Member Wideman and carried unanimously 3-0.

D. OLD BUSINESS

1. Lift from the table and consider the approval of 2021 S5 Disabled Veteran Homestead

Exemption for the following parcel:
WHETSTONE, MARQUIS
229A-03-093

Motion by Vice Chairman Morrow to lift from the table Old Business 1 for discussion, motion was seconded by Member Wideman and carried unanimously 3-0.

Discussion that the owner did not prove ownership of the property as of January 1, 2021.

Motion by Vice Chairman Morrow to deny the 2021 S5 Disabled Veteran homestead exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

E. CONSENTAGENDA

Motion by Chairman McDaniel to amend the agenda to move Consent Agenda items 7, 11, 12, 18, 26, 35, 38, 47 to the end of New Business which will become item numbers 14, 15, 16, 17, 18, 19, 20, 21, motion was seconded by Vice Chairman Morrow and carried unanimously 3-0. The remaining 59 items will remain on Consent Agenda.

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

ALDRIDGE, BRYAN & BROOKE HOMAN
228-02-003A, 23.91 ACRES

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

KINGSBURY, ROBERT W IV & KENYA
225-01-010G, 13.77 ACRES

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

STRICKLAND, SAMUEL T & ROMY J
201-01-008, 46.49 ACRES

4. Review the approval of corrected new applications for Conservation Use Valuation Assessment (CUVA) for the following parcels:

STRICKLAND, SAMUEL T & ROMY J
201-01-014C, 24.45 ACRES
201-01-014D, 1.54 ACRES
201-01-014E, 10.11 ACRES
201-01-014F, 5.00 ACRES (ACQUIRED IN 2019 & CONTIGUOUS WITH 201-01-008, 46.49 ACRES ON THIS AGENDA)

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

TRAUTWEIN, JOHN B & PATRICIA
217-01-004E, 25.25 ACRES

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

PADILLA, CARMONA ANDRES & REYES ALFONSO PADILLA
225-01-003E, 24.36 ACRES

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

HELLINGER JR, GEORGE E & KELLY J
213-03-017B, 13.32 ACRES

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

NORTON, TERRY L
259-03-002, 23.71 ACRES

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

CLENDENEN, DANIEL & MELODY
269-02-007D, 12.72 ACRES
269-02-007A, 9.31 ACRES (CONTIGUOUS)

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

HAREN, RAY M & TAMMY IBANEZ
042-02-004C, 34.97 ACRES

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

DEAL, SEAN & ANGIE
214-01-011A, 13.72 ACRES

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

DEAL, JACK G & PAMELA J
214-01-011J, 17.13 ACRES

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

JTST FAMILY TRUST
212-01-030, 49.10 ACRES

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

WIGGINS, DEXTER & TINA
244-01-013, 35.96 ACRES

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

WALKER, GARY T

268-02-025, 4.76 ACRES

268-02-026, 6.86 ACRES (ACQUIRED IN 2020, CONTIGUOUS WITH 268-02-027, 31.07 ACRES IN CUVA2017)

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

SAURERBREY, JAMES KARL

209-01-039, 30.27 ACRES

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

HINTON, ZACK

200-012-012, 25.14 ACRES

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

LOWE, JAMES WESLEY JR & KELLEY CHARLENE

202-01-014J, 19.41 ACRES

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

IZAGUIRRE, YOBANI REYES

273-01-001, 155.59 ACRES

273-01-024, 15.00 ACRES (CONTIGUOUS)

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

HUDGINS, CHRISTOPHER

271-01-003R, 33.32 ACRES

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

WISE, VIRGINIA O

223-01-013D, 17.29 ACRES

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

MARSH, ED

210-01-003B, 32.80 ACRES

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

SKIDMORE, DAVID
202-01-014F, 15.19 ACRES

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

TURNER, ANN
259-01-002, 101.26 ACRES

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

RAMSAMMY, PHILIP SR & ALTHEA C
211-01-021C, 40.44 ACRES

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

COKER, ROBERT D & KIMBERLY D
225-01-014D, 15.08 ACRES

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

EIDSON, KIM
257-01-008, 25.00 ACRES
257-01-078, 2.00 ACRES (CONTIGUOUS)

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

LANG, CHRISTOPHER
254-02-032R, 17.27 ACRES

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

CAMP, MARY L & LOVELLE
279-01-011E, 1.18 ACRES
279-01-011F, 1.74 ACRES
279-01-011L, 4.91 ACRES (ACQUIRED IN 2020, CONTIGUOUS WITH 279-01-011Q, 27.51 ACRES & 279-01-011G, 13.36 ACRES IN CUVA2018)

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

AKIN, CHARLES DEMETRIUS
269-02-024, 28.52 ACRES

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

SHELTON, ERIK
269-02-022A, 22.00 ACRES

32. Review the approval of a renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
LABRIOLA, LESLIE H
242-02-002M, 42.50 ACRES

33. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
HUDGINS, BILL & BEVERLY
271-01-003E, 19.56 ACRES

34. Review the approval of a renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
PROTHRO, CHARLES AS TRUSTEE & BRYAN DANIEL PARISH
277-01-005B, 70.04 ACRES

35. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
VANDEGRIFF, MICHAEL SHANE
223A-03-008, 16.04 ACRES

36. Review the approval of a renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
KIRBY, KIMBERLY & CHARLES
213-01-044A, 17.03 ACRES

37. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
WOOLSEY, GERALD B
280-01-007, 21.29 ACRES

38. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
THOMPSON, ZACKERY LEE
282-01-006C, 19.64 ACRES

39. Review the approval of a continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
SOWELL, ROBERT
221-01-027J, 61.49 ACRES

40. Review the approval of a renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
CABREL, ALINE J

254-01-002, 84.66 ACRES

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

P & G OGELTREE LLC

225-01-014A, 0.48 ACRES (CONTIGUOUS WITH 155.64 ACRES IN CUVA IN LAMAR COUNTY)

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

CULY, TERRI ET AL

213-03-001, 50.00 ACRES

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

SAULEY-SIMMONS, WENDY

265-01-024A, 60.00 ACRES

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

CROWLEY, JAMES R & SANDRA G

260-05-030, 50.87 ACRES

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

JONES, CHARLES D & SARAH C

229-02-014B, 23.55 ACRES

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

SKIDMORE, WALTER E & CHRISTINE J

202-01-014D, 11 ACRES

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

CABRAL, TONY ALEXANDER & KRISTIN M

231-01-008A, 12.70 ACRES

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

MCBROOM, DAVID C

231-01-002I, 17.31 ACRES

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

HUDLEY, STEVEN & DEANNA

2369-02-003A, 47.33 ACRES

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

THOMPSON, GREGORY H & STACY

280-01-001D, 33.21 ACRES

280-01-001C, 3.86 ACRES (CONTIGUOUS)

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

INGRAM, RICHARD L

240-02-004B, 7.00 (CONTIGUOUS WITH 240-02-004C, 24.64 ACRES IN CUVA 2019)

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

PAYTON, LARRY D

239-03-015K, 29.71 ACRES

53. Review the approval of a new application for Conservation Use Valuation assessment (CUVA) for the following parcel:

PAYTON, LARRYD JR & ASHLEY

256-01-032, 26.59 ACRES

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

PRYOR, TIMOTHY P & LARRYD PAYTON JR

256-01-030, 20.29 ACRES

55. Review the approval of a 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

MAYHEU, JOHN F

304-01-007

56. Review the approval of a 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

ALLEN, DONALD R & CONSTANCE B

213-04-002D

57. Review the approval of a 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

RAHEEM, ELLIS

244A-01-054

58. Review the approval of a 2021 application for SS Surviving Spouse of a Disabled Veteran Homestead Exemption for the following parcel:

TALBOTT, DENISE A

302-02-045

59. Review the approval of a 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

HUDLEY, STEVEN & DEANNA
269-02-003B

60. Review the approval of a 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

NEWMAN, MICHAEL & DEBRA LYNN
054J-01-070

61. Review the approval of a 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

BLACKMON, STEPHANIE D
213-02-007

62. Review the approval of a 2021 application for SS Surviving Spouse of a Disabled Veteran Homestead Exemption for the following parcel:

BEST, BARBIE ANN
103A-06-006

63. Review the approval of a 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

GIBBS, WILLIE JR
108A-01-003

64. Review the approval of a 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

VANDERSLICE, JOE OLIVER
044D-01-193

65. Review the approval of a 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

HOWARD, DONALD R & TONYA F
227-01-022C

66. Review the approval of a 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

HEAD, DEXTER T & DIEQUITER
260-03-026

67. Review the approval of a 2021 application for S5 Disabled Veteran Homestead Exemption for the following parcel:

THOMPSON, LARRY DEAN
044E-01-089

Motion by Vice Chairman Morrow to approve the remaining 59 items on Consent Agenda after the first motion to move eight items, motion was seconded by Member Wideman and carried unanimously 3-0.

F. NEW BUSINESS

1. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
BAYMAC VENTURES INC
284-01-001, 418.74 ACRES

Discussion of the corporate ownership and qualifications.

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

2. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
ZIEHME, RICHARD A & KATIE R
274-01-010, 31.81 ACRES

General discussion of business activity on the property 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 the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
DODD, KIMBERLY
280-01-008B, 15.98 ACRES

Discussion on the split of the parcel after January 1, 2021 which would cause a potential breach.

Motion by Vice Chairman Morrow to approve CUVA then mail a potential breach notice, motion was seconded by Member Wideman and carried unanimously 3-0.

4. Review the approval of a renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
LABRIOLA, STEPHEN / EQUITY TRUST COMPANY
242-02-002T, 9.20 ACRES

Discussion that the property owner submitted documentation for qualifying agricultural use.

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

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

BROTZGE, TIM

218-02-027B, 14.80 ACRES

Discussion on the multiple inoperable vehicles and salvage material located on the property does not promote agricultural use.

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

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

SIMMONS, DARWIN & WENDY SAULEY-SIMMONS

266-01-019A, 8.00 ACRES

Discussion on ownership, parcel size and no documentation of qualifying agricultural use provided.

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

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

FENLEY, STEVEN & KRISTI

261-01-060, 11.40 ACRES

Discussion that the parcel will not meet requirements after the residential two acres is subtracted as there was no documentation submitted on qualifying agricultural use.

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

8. Review the approval of a 2020 application S5 Disabled Veteran Homestead Exemption for the following parcel:

MCLAUGHLIN, GEORGE F

308-01-107

Discussion on the disability rating was not effective until after January 1, 2020. Chief Appraiser Johnson stated that the applicant would qualify for 2021.

Motion by Vice Chairman Morrow to deny 2020 S5 homestead exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

Motion by Vice Chairman Morrow to amend the agenda to include approving the S5 homestead exemption for Tax Year 2021, motion was seconded by Member Wideman and carried unanimously 3-0.

Motion by Vice Chairman Morrow to approve S5 homestead exemption for 2021, motion was seconded by Member Wideman and carried unanimously 3-0.

9. Review the approval of a request for nondisclosure of public information.

Discussion on the qualifications to receive nondisclosure.

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

10. Review the approval of contractor audits of Personal Property accounts #5013, #9108, #4972, #470.

Deputy Chief Appraiser Robby Williams reported results of the contractor audits.

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

11. Review the approval of a 2021 Exempt Property application for the following parcel:
WELLSTAR SPALDING REGIONAL HOSPITAL INC
026-01-002LH

Discussion that the hospital purchased this property in late 2020.

Motion by Vice Chairman Morrow to deny the exemption due to filing after the April 1, 2021 deadline, motion was seconded by Member Wideman and carried unanimously 3-0.

12. Review the approval of Version 2 of the Board of Assessors Policy Manual created March 1, 2021.

Discussion on the development of the policy manual.

Motion by Vice Chairman Morrow to approve the Version 2 of the Policy Manual, motion was seconded by Member Wideman and carried unanimously 3-0.

13. Review the list of 2020 potential breaches of Conservation Use Valuation Assessment (CUVA).

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

14. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
HELLINGER JR, GEORGE E & KELLY J
213-03-017B, 13.32 ACRES

Discussion on using at least 50% of the land for qualifying agricultural use.

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

15. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
DEAL, SEAN & ANGIE
214-01-011A, 13.72 ACRES

Discussion on previous CUVA applications submitted for this parcel and current use.

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

16. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
DEAL, JACK G & PAMELAJ
214-01-011J, 17.13 ACRES

Discussion on previous CUVA applications submitted for this parcel and current use.

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

17. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
LOWE, JAMES WESLEY JR & KELLEY CHARLENE
202-01-014J, 19.41 ACRES

Discussion on aerial map view and having a staff member conduct an additional field review to inspect trails on back of property.

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

18. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
COKER, ROBERT D & KIMBERLY D
225-01-014D, 15.08 ACRES

Discussion on percentage of qualifying agricultural use and current use.

Motion by Vice Chairman Morrow to approve CUVA, motion was seconded by Member Wideman and carried 2-1, with Chairman McDaniel opposed.

19. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
VANDEGRIFF, MICHAEL SHANE
223A-03-008, 16.04 ACRES

Discussion on percentages of qualifying agricultural use and current use.

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

20. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
THOMPSON, ZACKERY LEE
282-01-006C, 19.64 ACRES

Discussion that the parcel is contiguous with another parcel already under CUVA.

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

21. Review the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
CABRAL, TONY ALEXANDER & KRISTIN M
231-01-008A, 12.70 ACRES

Discussion of acreage and qualifying agricultural use and current use.

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

Chief Appraiser Johnson appreciated the Board for the discussion and the consistency when evaluating parcels for CUVA.

G. CHIEF APPRAISER'S REPORT

1. Timber report completed by GMASS Inc.

Chief Appraiser Johnson explained the use of the report.

2. Non-renewals of expired Conservation Use Valuation Assessment (CUVA) covenants.

The list is provided for informational purposes only.

3. 2020 appeals update.

Chief Appraiser Johnson updated the Board on the cancelled Board of Equalization hearings that are rescheduled, as well as upcoming Hearing Officer hearings.

General discussion on the Board of Equalization.

Vice Chairman Morrow dismissed himself from the meeting at 10:18AM.

Discussion continued regarding current vacant positions within the Tax Assessor's office.

H. ASSESSORS COMMENTS

None

I. CLOSED SESSION

None

J. ADJOURNMENT

Motion by Member Wideman to adjourn at 10:31AM, motion was seconded by Chairman McDaniel and carried unanimously 2-0.