MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax

May 18, 2021 – 1:00PM

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 18, 2021 at 1:00PM 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.

*Three people signed in to speak during New Business Item #1: Karisha Anderson, 6220 Newnan Rd, Brooks; Andi Holt, 963 Magnolia Dr, Smyrna; Liz Blume, 8 Camphor Dr, Newnan.*

**C. MINUTES**

1. Consider the approval of the Minutes from the Spalding County Board of Tax Assessors

regular meeting on April 13, 2021.

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

**D. OLD BUSINESS**

1. Lift from the table and consider a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

LOWE, JR JAMES WESLEY& KELLEY LOWE

202-01-014J, 19.41 ACRES

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

*General discussion that the property has been reviewed by staff.*

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

**E. CONSENTAGENDA**

1. Consider the approval of renewal applications for Conservation Use Valuation Assessment

(CUVA) for the following parcels:

WALLACE, JOHN M & JAMES HENRY WALLACE JR

208-01-022F, 6.00 ACRES

207-01-010, 115.09 ACRES (CONTIGUOUS)

2. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following

parcel:

SIMMONS JR, ONEAL

201D-01-007

3. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following

parcel:

BUTLER, RENA & KEITH

042-01-049

4. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following

parcel:

DIXSON, GERALD ET AL

201A-01-037

5. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following

parcel:

JENNINGS, CALVIN ET AL

218-01-014W

6. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following

parcel:

COMBEE, HARTLEY O & KENNITA M

080A-04-064

7. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following

parcel:

WARNER, VINCE

080A-04-053

8. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following

parcel:

WEBB, HAROLD

032-01-007

9. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following

parcel:

PERRY, BERTHA

201D-01-047

10. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following parcel:

SMITH, STEVEN O

313-01-003

11. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following parcel:

ROBERSTON, GIL H & PATTY S

312-01-042

12. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following parcel:

WILLIAMS, ROBERTA S

242B-01-022

13. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following parcel:

SPINKS, RAYE ANN & RICHARD LEE JR

312-01-093

14. Consider the approval of a 2020 S5 Disabled Veteran homestead exemption for the following parcel:

GEORGE, CHRISTOPHER

229A-03-125

15. Consider the approval of a 2020 S5 Disabled Veteran homestead exemption for the following parcel:

BRIDGES, BOBBY G & BERNICE

108C-01-015

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

**F. NEW BUSINESS**

1. Consider the approval of a new application for Conservation Use Valuation Assessment

(CUVA) for the following parcel:

CFF COUNTYEVENTS INC

278-01-008P, 22.85 ACRES

*The owner, Karisha Anderson, spoke to the board about the property. General discussion on the agricultural use and the presence of a business on the property. The other two people who signed up to speak declined comment.*

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

2. Consider the approval of a request to be released from Conservation Use Valuation Assessment (CUVA) for the following parcel:

NORRIS, WALTER KEITH

226-01-007, 46.74 ACRES

*General discussion on the qualifications of the request.*

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

3. Consider the approval of a request to breach with penalty Conservation Use Valuation

Assessment (CUVA) for the following parcel:

EQUITY TRUST CO CUSTODIAN

FBO MITCHELL EVERETT TAYLOR IRA

278-01-017, 41.82 ACRES

*General discussion on the request by the property owner.*

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

4. Consider a request for nondisclosure of personal information on public records.

*General discussion on the qualifications of the nondisclosure request.*

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

5. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following

parcel:

PHINAZEE, GERMARCUS & BERNICE ALEXANDER

032-02-055

*Discussion on the effective date of the 100% disability being after January 1, 2021.*

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

*Motion by Vice Chairman Morrow to amend the agenda to add the approval of 2022 S5 homestead exemption as New Business Item #8, motion was seconded by Member Wideman and carried unanimously 3-0.*

6. Consider the approval of a 2021 S5 Disabled Veteran homestead exemption for the following

parcel:

GANN, JOEL DANEY & JUDITH PARKER GANN

302-03-040

*Discussion on the effective date of the 100% disability being after January 1, 2021.*

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

*Motion by Vice Chairman Morrow to amend the agenda to add the approval of 2022 S5 homestead exemption as New Business Item #9, motion was seconded by Member Wideman and carried unanimously 3-0*

7. Consider a request for a refund of 2020 taxes paid for the following parcel:

HARRISON, PHILIP M

201B-01-053

*Discussion on the effective date of the 100% disability being after January 1, 2020.*

*Motion by Vice Chairman Morrow to deny the request for a partial refund for 2020, motion was seconded by Member Wideman and carried unanimously 3-0.*

8. Consider the approval of 2022 S5 Disabled Veteran homestead exemption for the following parcel:

PHINAZEE, GERMARCUS & BERNICE ALEXANDER

032-02-055

*Motion by Vice Chairman Morrow to approve 2022 S5 homestead exemption, motion was seconded by Member Wideman and carried unanimously 3-0.*

9. Consider the approval of 2022 S5 Disabled Veteran homestead exemption for the following parcel:

GANN, JOEL DANEY & JUDITH PARKER GANN

302-03-040

*Motion by Vice Chairman Morrow to approve 2022 S5 homestead exemption, motion was seconded by Member Wideman and carried unanimously 3-0.*

10. Consider the approval of the 2021 Freeport accounts.

*Deputy Chief Robby Williams addressed the board about the Freeport accounts.*

*Member Wideman left the meeting at 1:59PM and returned at 2:03PM.*

*Motion by Vice Chairman Morrow to approve the freeport list as presented, motion was seconded by Chairman McDaniel and carried unanimously 3-0.*

11. Consider the approval of the 2021 Abatement percentages.

*Deputy Chief Robby Williams discussed the list of businesses with abatement percentages from an agreement with the Griffin-Spalding Development Authority.*

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

12. Consider the approval of 2021 Abatement accounts which will receive additional value for the school portion.

*Deputy Chief Robby Williams reported the list of businesses paying an additional school portion based on the abatements from the Griffin-Spalding Development Authority.*

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

13. Consider the approval of the 2021 Homestead exemptions.

*Motion by Vice Chairman Morrow to approve the 2021 homestead exemptions, motion was seconded by Member Wideman and carried unanimously 3-0.*

*Chairman McDaniel called a short break at 2:07PM. The meeting resumed at 2:09PM.*

**G. CHIEF APPRAISER'S REPORT**

1. Review information concerning exempt status for certain rent restricted properties.

*General discussion on several rent restricted properties which receive tax exemption.*

2. Review beginning and ending 2021 internal sales ratios.

*Chief Appraiser Johnson presented a report comparing the beginning and ending 2021 sales ratios.*

3. 2021 Digest update.

*General discussion on the digest process. Chief Appraiser Johnson presented the consolidation reports for the 2021 digest.*

4. 2021 Notices of Assessment to be mailed.

*Annual Notices of Assessment are targeted to be mailed May 28, 2021.*

*Further discussion on the hiring of new staff.*

*Member Wideman left the meeting at 2:34PM.*

**H. ASSESSORS COMMENTS**

*None*

**I. CLOSED SESSION**

*None*

**J. ADJOURNMENT**

*Motion by Vice Chairman Morrow to adjourn the meeting at 2:35PM, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*