

MINUTES

The Spalding County Board of Tax Assessors

Regular Scheduled Meeting

Tuesday, January 10, 2017

119 E. Solomon Street - Room 101

Griffin, GA 30223

A. CALL TO ORDER

The Spalding County Board of Tax Assessors January Regular Scheduled Meeting was held on Tuesday, January 10, 2017 at the Spalding County Annex Building located at 119 East Solomon Street at 10:00 A.M. The meeting was brought to order at 10:05 A.M. by Chairman William Norris with Vice Chairman Johnie McDaniel, and Member Brad Wideman present. Others present were Board Secretary Betty Browning, Chief Appraiser Donald Long, Deputy Chief Appraiser Joe Maddox, Personal Property Appraiser Robby Williams and Real Property Appraiser Jerry Johnson.

B. CITIZEN COMMENTS

None

C. MINUTES

Mr. McDaniel motioned to approve the December 13, 2016 minutes as read.

The motion was seconded by Mr. Wideman and the motion carried unanimously.

D. OLD BUSINESS

None

E. NEW BUSINESS

1.

A. Elect Spalding County Board of Tax Assessors Chairman

Mr. McDaniel motioned to re-elect William B. Norris as the 2017 Board of Tax Assessors Chairman. The motion was seconded by Mr. Wideman and the motion carried unanimously.

B. Elect Spalding County Board of Tax Assessors Vice Chairman

Mr. Wideman motioned to re-elect John McDaniel as the 2017 Board of Tax Assessors Vice Chairman. The motion was seconded by the motion and the motion carried unanimously.

C. Appoint Spalding County Board of Tax Assessors Secretary

Chairman Norris motioned to re-appoint Betty Browning as the 2017 Board of Tax Assessors Secretary. The motion was seconded by Mr. Wideman and the motion carried unanimously.

2. Review and consider approval for the new and renewal of 2017 Current Use Valuation Assessment (CUVA).

Chief Appraiser Long stated to the board that he and Real Property Appraiser Jerry Johnson reviewed and inspected the 2017 Current Use Valuation Assessment (CUVA) for the property located at 533 Vaughn Road belonging to Walter S. Head and Sherry H. White. Mr. Long stated that the property is 50.00 acres and has an old and dilapidated mobile home on the property that needs to be changed to \$1.00 per foot but there is a double-wide on the property that was not on our records. Mr. Long's recommendation to the board is to approve the conservation. Mr. McDaniel motioned to approve the 2017 CUVA application. The motion was seconded by Mr. Wideman and the motion carried unanimously.

Chief Appraiser Long stated to the board that he and Real Property Appraiser Jerry Johnson reviewed and inspected the 2017 Current Use Valuation Assessment (CUVA) for the property located at 341 Bend View Road belonging to Ken Patton. Mr. Long stated that the property is 41.25 acres with a pond on the back side. Mr. Long also stated that per their inspection a cabin, shop building (commercial business), and a new house is on the property that is currently not on our records. Mr. Long stated that according to the questionnaire the trees were harvested in 2006 or 2007 and there is no signs of hay fields. Mr. Long's recommendation to the board is to approve and remove two acres for the house, two acres for the cabin and 2 acres for the commercial business.

Mr. McDaniel motioned to approve the 2017 CUVA application with the removal of 6 acres. The motion was seconded by Mr. Wideman and the motion carried unanimously.

Chief Appraiser Long stated to the board that he and Real Property Appraiser Jerry Johnson reviewed and inspected the property located at 17021 Wildwood Road belonging to Deric Lee Cox. Mr. Long stated that the property is 44.25 acres and was previously timbered and now in its natural regeneration state. Mr. Long's recommendation is to approve.

Mr. McDaniel motioned to approve the 2017 CUVA application. The motion was seconded by Mr. Wideman and the motion carried unanimously.

Chief Appraiser Long stated to the board that he and Real Property Appraiser Jerry Johnson reviewed and inspected the property located at 709 Birdie Road belonging to John Yates. Mr. Long stated that this property is 21.77 acres of timber and it appears no topography issues. Mr. Long's recommendation is to approve.

Mr. McDaniel motioned to approve the 2017 CUVA application. The motion was seconded by Mr. Wideman and the motion carried unanimously.

Chief Appraiser Long stated to the board that he and Real Property Appraiser Jerry Johnson reviewed the property located at 1192 School Road, belonging

to Robert and Sandra Brown last year and the only change is the front yard has been fenced in. Mr. Long stated that this property is 9.99 acres with a house and his recommendation is to deny because the primary use is residential.

Chairman Norris motioned to deny the 2017 CUVA application. The motion was seconded by Mr. McDaniel and the motion carried unanimously.

3. Review and consider the approval for the following homeowner to build a second house on his property that is currently in a Conservation Covenant.

Chief Appraiser Long presented to the board a written request from Jack Gilbert who owns the property located at 1125 Amelia Road. In his letter he explains that they are going to build his mother-in law a home on the front part of the property. Chief Appraiser Long stated that he is unsure about the road frontage because there is an existing house on the property.

Chairman Norris motioned to table this request until Chad Jacobs, Director of Community Development can advise the board. The motion was seconded by Mr. Wideman and the motion carried unanimously.

4. Consider the approval establish a Board Policy using Cost and Design factors.

Chief Appraiser Long presented to the Board a Cost and Design Policy for their review and approval. The policy reads as follows:

Cost and Design

The Board of Tax Assessors understands that the WinGap Appraisal System is a mass appraisal valuation system which is cost based and costs are totaled to arrive at a mass appraisal value.

At times this value does not reflect the overall costs of all the building components to a home because of the upgrades to the home.

The Board agrees that the county appraisal staff shall use a cost and design factor in their appraisal to account for these building upgrades.

Chief Appraiser Long stated that Wingap is a cost program and provides a depreciation, grade, economic and functional factors along with Cost and Design which is an appraiser's judgement. Mr. Long asked the board to approve this policy so that the appraisal staff can use the Cost and Design factor when appraising the value of properties.

Mr. McDaniel motioned to approve the Cost and Design Policy presented by Chief Appraiser Long. The motion was seconded by Mr. Wideman and the motion carried unanimously.

5. Set 2017 Board of Tax Assessors Regular Scheduled meetings.

Chief Appraiser Long presented a 2017 calendar with the prospective Board of Tax Assessors meetings highlighted for the board's review and approval.

Chairman Norris motioned to approve the Board of Tax Assessors 2017 Meeting Calendar submitted by Chief Appraiser Long. The motion was seconded by Mr. Wideman and the motion carried unanimously.

F. Chief Appraiser Long asked Personal Property Robby Williams to update the board on any upcoming events and audit progress. Mr. Williams stated that he will be presenting two Personal Property Seminars on Friday, January 13, 2017 at 10:00 A.M. and 2:00 P.M. here in the Court House Annex in room 108. Mr. Williams continued to say that these seminars have been advertised in the newspaper and word of mouth and are to help individual business owners, boat owners and airplane owners complete the Personal Property Returns.

Mr. Williams updated the board on the Settlement Hearings for Vulcan Materials and stated that he, Chief Appraiser Don Long and Auditor Joe Mendola will be visiting the Corporate Headquarters in Birmingham Alabama on January 23-24, 2017 for the purpose to examining the Personal Property accounts for tax year 2013-2016. This review will determine the outcome of the Settlement Hearing.

Mr. Williams stated to the board that the Settlement Hearing for Perkins Shibaura took place last week and they will be providing additional information to our office and an extension was granted until March 1, 2017.

Chief Appraiser Long stated that Griffin Coca Cola and Mr. and Mrs. Daniel Graves completed their Settlement Hearings and 30 Day Notices have been mailed.

Chief Appraiser Long presented to the Board the updated Tax Assessors Office information he submitted to County Manager, William Wilson for the Commissioner's Retreat.

Chief Appraiser Long presented a flyer from UGA offering a class on the "fascinating hobby" of honey bees. Mr. Long suggested that someone from the Tax Assessors Office should attend.

G. ASSESSORS COMMENTS

Chairman Norris asked for updates on the Pilot Agreements. Chief Appraiser Long stated that he has not received any concerns or questions.

H. CLOSED SESSION

None

I. ADJOURNMENT

There were no further questions or comments.

Chairman Norris motioned to adjourn the meeting at 10:59 A.M. The motion was seconded by Mr. Wideman and the motion carried unanimously.