

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax
March 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 March 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.

Three people signed up to speak: Johnie McDaniel, 1603 Beville Drive; Rebekah Florence, 273 Gaulding Road; Ralph Jones 620 Maddox Road. All speakers signed up for New Business Item 1 and deferred comments until that point in the meeting.

C. MINUTES -

1. Review the approval of the Minutes from the Spalding County Board of Assessors regular meeting on February 9, 2021.

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

D. OLD BUSINESS –

None

E. CONSENTAGENDA

1. Review the approval to remove S5 Disabled Veteran homestead exemption for 2021 for the following parcel:

FITZPATRICK, CHARLES

305-01-038

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

WHITE, LINDA GLANTON BANKS

059-07-001

3. Review the approval of 2021 S5 Disabled Veteran Homestead Exemption for the following parcel:

JONES, BELLA WINELL

309-01-009

4. Review the approval of 2021 S5 Disabled Veteran Homestead Exemption for the following parcel:

FRAZIER, RICHARD T & VIRGINIA A

304-02-081

5. Review the approval of 2021 S5 Disabled Veteran Homestead Exemption for the following parcel:

MADDOX JR, JESSE B & PATSY

217-01-009A

6. Review the approval of 2021 S5 Disabled Veteran Homestead Exemption for the following parcel:

EATON, MARTIN CORNELL

222-01-013E

7. Review the approval of a request to release Conservation Use Valuation Assessment (CUVA) on the following parcels:

MCINTOSH FARM INC

266-02-005, 143.62 ACRES

266-02-009, 199.69 ACRES

267-03-007, 76.18 ACRES

8. Review the approval to release Conservation Use Valuation Assessment (CUVA) applications

which expired December 31, 2020.

9. Review the approval of renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
BILES, HERMAN JR & BONNIE
235-01-020, 27.91

10. Review the approval of renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
KIRKLAND, HAROLD & CHARLOTTE
270-01-074, 31.32 ACRES

11. Review the approval of renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
MILLSTOWN LLC
279-02-007, 56.19

12. Review the approval of new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
CHRISTIE, WILLIAM & GABRIELA
279-01-006C, 12.79 ACRES

13. Review the approval of renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
BRAUTIGAN, JERRY & JUDITH
262-01-013F, 16.71 ACRES

14. Review the approval of continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
LOPEZ, ORLANDO FRANCISCO JR
265-02-013, 90.00 ACRES

15. Review the approval of new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
MANELOS, NICHOLAS
265-02-003, 21.28 ACRES

16. Review the approval of renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
SMITH, GERALD KEITH
255-01-025C, 27.02 ACRES

17. Review the approval of continuation application 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
(ALL ACQUIRED IN 2019 AND CONTIGUOUS WITH PARCEL 201-01-008 IN CUVA)

18. Review the approval of renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
BUNN, MILDRED & LYNWOOD
213-01-027A, 15.06 ACRES

19. Review the approval of new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
ANDERSON, BRIAN M & CHRISTY N
280-01-017G, 13.31 ACRES

20. Review the approval of renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
LATSON, WILLIAM L & WANDA
225-01-002, 62.79 ACRES

21. Review the approval of continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
HODGES, GEORGE JR & PAMELA
264-01-006, 83.94 ACRES

22. Review the approval of new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
STRICKLAND, WALTON G & SAMUEL T
201-01-013, 45.27 ACRES

23. Review the approval of renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
SIMS, O G JR
277-01-002, 30.00 ACRES
277-01-002D, 104.35 ACRES

Motion by Vice Chairman Morrow to approve Consent Agenda Items 1 – 23, motion was seconded by Member Wideman and carried unanimously 3-0.

F. NEW BUSINESS -

1. Review the approval of Exempt Property application for the following parcel:
KIWANIS CLUB OF GRIFFIN FOUNDATION INC
047A-01-003
047A-01-003A

Chairman Johnie McDaniel recused himself from the vote due to a personal interest in the Exempt Application submitted. Vice Chairman Morrow assumed the role of Chairman for the discussion and vote.

Chairman McDaniel stepped down to the speaker's podium to comment on behalf of the Kiwanis Club. Mr. McDaniel explained the organization's purpose and function in the community. The other two individuals who signed up to speak deferred comments.

General discussion on the qualifications for exempt properties and the maximum number of acres allowed under Georgia Law.

Motion by Vice Chairman Morrow to approve the exempt application for parcel 047A-01-003 only, motion was seconded by Member Wideman and carried unanimously 2-0.

Chairman McDaniel rejoined the Board members after completion of New Business Item 1.

2. Review the approval of Exempt Property application for the following parcel:
THE CHAPEL CHURCH
056-04-010 & 056-04-011

General discussion on the exempt application.

Motion by Vice Chairman Morrow to approve the exempt application for both parcels, motion was seconded by Member Wideman and carried unanimously 3-0.

3. Review breach of Conservation Use Valuation Assessment (CUVA) for the following parcel:
STODGHILL WILLIAM & CHRISTINA
280-01-014C, 26.34 ACRES

Discussion on the circumstances of the breach of the covenant.

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

4. Review the approval of renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:
BUCHANAN, VINCENT E & STACIE L
217-01-003U, 31.18 ACRES

Discussion on the possibility of a business located on the property that is not agricultural in nature.

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

5. Review the approval of Personal Property internal audit of account 126.

Motion by Vice Chairman Morrow to approve the no change in value results, motion was seconded by Member Wideman and carried unanimously 3-0.

6. Review the approval of nine requests for nondisclosure of public information.

Discussion on requirements to receive nondisclosure.

Motion by Vice Chairman Morrow to approve eight on the list, excluding the active-duty military request, motion was seconded by Member Wideman and carried unanimously 3-0.

7. Review the approval of the 2021 Georgia Department of Revenue Timber Harvest Values, Conservation Use Land Values and Forest Land Protection Act Land Use Values.

Motion by Vice Chairman Morrow to approve the three lists of values from the Georgia Department of Revenue, motion was seconded by Member Wideman and carried unanimously 3-0.

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

WILSON, ANTHONY O & STACY D
260-03-059

Motion by Vice Chairman Morrow to approve 2020 S5 Homestead Exemption with refund of 2020 taxes paid, motion was seconded by Member Wideman and carried unanimously 3-0.

9. Review the approval of 2021 S5 Disabled Veteran Homestead Exemption for the following parcel:

WHETSTONE, MARQUIS F
229A-03-093G.

Discussion on the lack of current evidence that the applicant was the owner of record on January 1, 2021.

Motion by Vice Chairman Morrow to table the application until the April 13, 2021 meeting, motion was seconded by Member Wideman and carried unanimously 3-0.

CHIEF APPRAISER'S REPORT

1. Update the Board on the 2021 - 2022 Budget.

Chief Appraiser Johnson informed the Board that the Budget was submitted and reviewed by administration.

2. Appeals update.

This week there are three scheduled Board of Equalization hearings.

3. Expired parcels with Conservation Use Valuation Assessment (CUVA) and unpaid taxes.

The list is for information purposes only.

H. ASSESSORS COMMENTS

Chairman McDaniel thanked the Chief Appraiser and Board Secretary for their assistance to taxpayers in the community.

I. CLOSED SESSION

None

J. ADJOURNMENT

Motion by Chairman McDaniel to adjourn at 9:37AM, motion was seconded by Vice Chairman Morrow and carried unanimously 3-0.