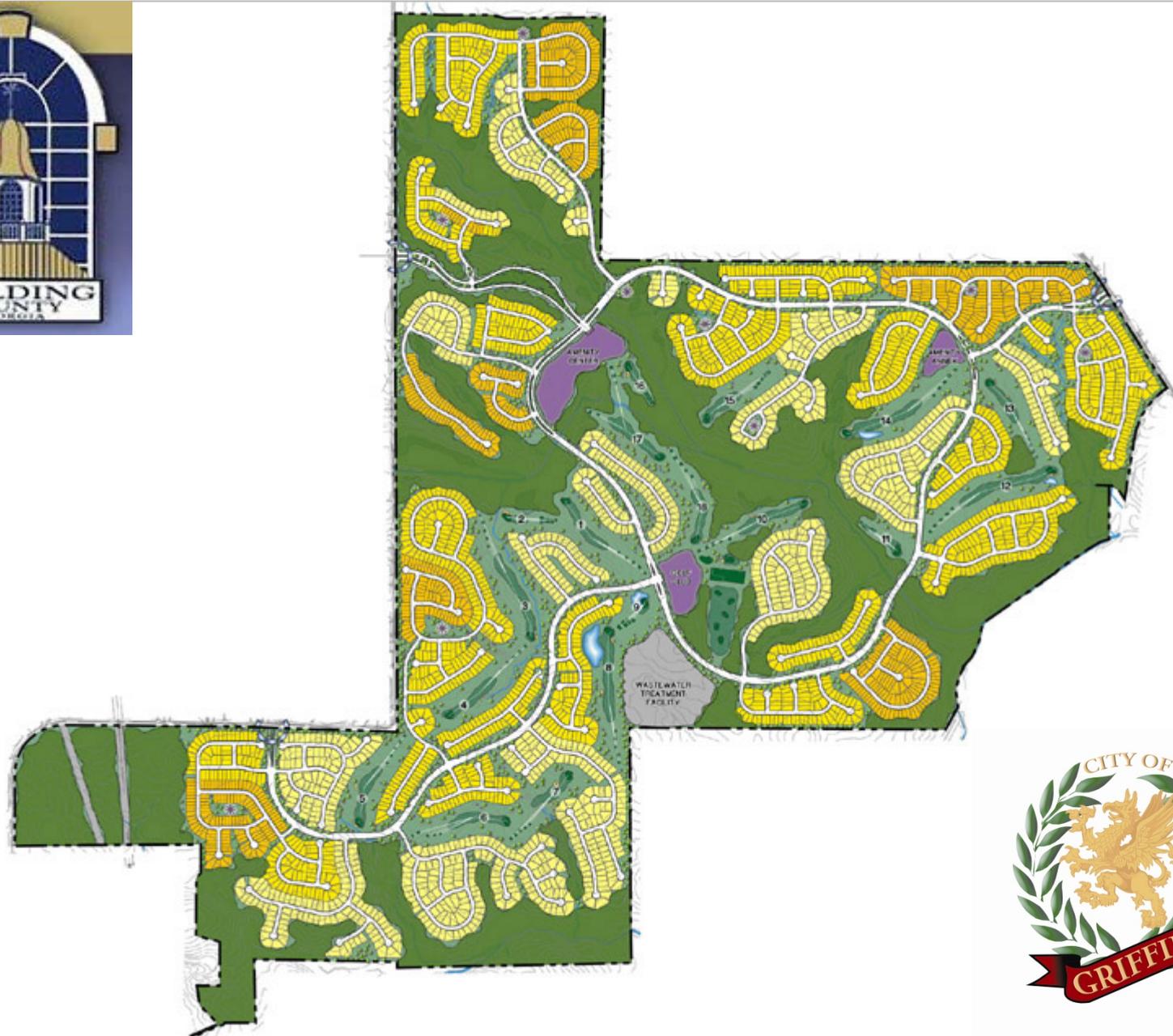


 Sun City Peachtree®
by Del Webb®

March 30, 2016 7:00pm







Spalding County Board of Tax Assessors

119 East Solomon Street

Griffin, GA 30223

Phone (770)467-4240, Fax (770)467-4247

Webpage: <http://www.qpublic.net/spalding/>

Presented by:

SPALDING COUNTY BOARD OF TAX ASSESSORS

Board of Assessors:

Chairman

William B. (Bill) Norris

email: bnorris@spaldingcounty.com

Vice Chairman

Johnie McDaniel

email: jmcdaniel@spaldingcounty.com

Member

Thomas (Brad) Wideman

email: bwideman@spaldingcounty.com

Chief Appraiser

Donald Long

email: dlong@spaldingcounty.com



The Appraisal Staff

Chief AppraiserDonald Long
Assistant Chief Appraiser.....Joe Maddox
Real Property Appraiser III.....Betty Browning
And Board Secretary
Real Property Appraiser.....Linda Mclin
Real Property Appraiser.....Heather Headley
Real Property Appraiser III.....Jerry Johnson

Personal Property Appraiser.....Robby Williams

Appraisal Technician.....Kristin Hill
Appraisal Technician (Part Time).....Kathy Hollis



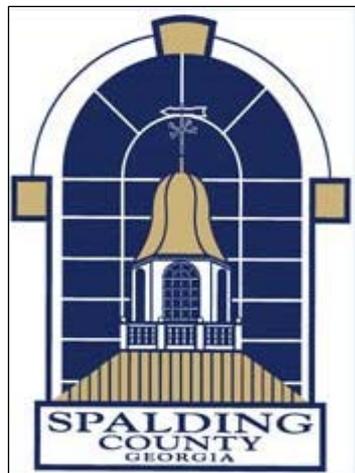
Key Dates

January 1 st	Valuation Date
January 5 th	Mobile Home Digest submitted to the Spalding County Tax Commissioner
April 1 st	<ol style="list-style-type: none">1. Homestead Exemption Filing Deadline2. Veterans Exemption Filing Deadline3. Real and Personal Property Assessment Return Deadline4. Conservation, Forest Land & Preferential Covenant Filing Deadline
May 1 st – 15 th	Mailing of Assessment Notices
September 1 st	Tax Digest submitted to the Department of Revenue



Georgia Legislature

- Establishes Property Tax Law



Georgia Department of Revenue

- Establishes Rules & Regulations for property appraisal in accordance with the Georgia Public Revenue Code
- Monitors and Audits for compliance
- Instructs & Certifies Assessors, Appraisers and Members of The Board of Equalization



Board of Assessors

Duties and Responsibilities

The Board of Assessors is responsible for the appraisal of all real and personal property in Spalding County. Per Georgia Revenue Code section 48-5-7 all property shall be assessed uniformly and at 40 percent of its fair market value. Various duties of the Assessor's office are:

- the maintenance of property inventory
- exemption processing
- sales analysis and verification
- data collection of new construction
- tax mapping of properties
- personal property valuation of boats, airplanes, business inventory, equipment and furniture and fixtures
- real property appraisal of residential, commercial, industrial, agricultural and vacant land
- Motor Vehicle Appeal Valuation

METHODOLOGY



Methodology

Non-Income producing Property, (Residential, Farm, etc.)

The Spalding County Board of Assessors utilizes mass appraisal methodology in the valuation of property in Spalding County. Mass appraisal is the valuation of a large number of properties using more efficient methods instead of single purpose appraisals commonly known as "Fee Appraisals."

The Assessors' staff utilizes Computer Assisted Mass Appraisal (CAMA) software that is based on the concept of "Modeling." Modeling is the establishment of a set of base factors, modifiers and values for each different type of property with similar basic similarities extracted from the market through a process known as "Multiple Regression Analysis." **Traditional use of three comparable properties adjusted to a subject, such as seen in Fee Appraisals is not utilized, however ALL sales information as well as other Real Estate Market data is utilized in the process of determining the base models.** These models produce a value for individual properties dependent on the different characteristics of the individual properties.

The resulting value is verified by quality control measures and statistical analysis to ensure that the tax digest complies with Georgia law and Georgia Department of Revenue Rules, Regulations and Guidelines and is consistent with the procedures and practices set forth in the DOR's Appraisal Procedures Manual, (APM).

Methodology - Income producing Property, (Commercial, Industrial, etc.)

Modeling, as described above may be used on Commercial properties, however all three commonly used approaches are considered.

Sales Comparison/Market Approach -This approach is based on the principle of supply and demand as well as the principle of substitution. This method estimates the property' s value by reference to comparable sales. The four main steps are: (1) collecting and analyzing the property data, (2) selecting appropriate units of comparison, (3) making reasonable adjustments based on market data, (4) applying the data to the subject property.

Cost Approach -This approach is based on the principle of substitution. This method seeks to determine the replacement cost new of an improvement less depreciation plus the land value. This method estimates the value of the property by estimating the cost of construction based on replacement or reproduction cost new or trended historical cost. Depreciation is then subtracted. The land value is then added to the improvement value.

Income Approach -This approach is based on the concept that the current value is the present worth of future benefits to be derived through income production by an asset over the remainder of the economic life. The income approach uses capitalization to convert the anticipated future benefits of the ownership of the property into an estimate of present value. The five main steps are: (1) estimate the gross income of the property from market data, (2) estimate the operating expenses from market data, (3) estimate the net income, (4) selection of appropriate capitalization method or technique, (5) compute the value by capitalization. This approach works off the concept that the net income divided by the capitalization rate will equal the property' s value.

Glossary for Property Appraisal and Assessment, International Association of Assessing Officers, 1997.
Property Assessment Valuation, International Association of Assessing Officers, 1977.

Court Case appeals And Settlements



055 03008		2014 Spalding County Board of Assessors				9/14/2015 12:18:16 PM Acct # 7415 SCG\khill									
Owner Information		General Property Information				Values									
KROGER MANAGEMENT-NMTC GRIFFIN I LLC C/O THE KROGER CO 1014 VINE STREET CINCINNATI, OH 45202		SITUS		1524 W HWY 16		Imp Val	9,311,068								
		LEGAL		TRACT ONE PB 26/191 14.179 AC		Acc Val	677,472								
		Tax District		GRIFFIN-TAD#2	GMD	1001	Homestead	SO	Land Val	2,916,000					
		Total Acres		14.18	LL	112	No Covenant	0	Total Value	12,904,540					
		Zoning		LDRB	LD	02	Acc/Des	0 - .000000	2013 : 13,344,984	2012 : 1,886,400					
				Return Value		0		2011 : 1,611,442	2010 : 1,611,442						
Topography - 1.00		Wetlands - 1.00		Shape - 1.00		Easements - 1.00		External - 1.00		Assemblage - 1.00		Other - 1.00		20191 - 1.00	
2014: Store & Fuel center at 100% complete along with all paving-jm; see document file regarding tad district information ; 0.058 ac to B. Frank Harris Jr. 3646/337 5/31/12 ; combined 55-3-8D, 55-4-2,3,5,6,7 & 8 with this parcel for 2013 . see parcel 55-3-8G for tract two 3.879 ac ; 2013: New Kroger Store at 95% complete - JM; 2012 - Commercial development site reported to be the future site for															

SALES INFORMATION									
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason	
KROGER MANAGEMENT-NMTC	THE KROGER CO	2012-10-09	3671 184	26 190	3,350,000	C1		0 XX	
THE KROGER CO	CITY OF GRIFFIN	2012-03-13	3629 9			0 C1		0 QC	
THE KROGER CO	SOFRAN GRIFFIN (LHC) LP	2012-01-27	3599 65			0 C1		0 QC	

LAND INFORMATION											
CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
C4	191 HC-W Taylor/S 8th St, W>N	Acre	14.18	0	0			400,000.00	400,000.00	1.00	2,916,000

ACCESSORY IMPROVEMENTS															
CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?
C1	Canopy - Bank Detached	36	35	1260	2012	1.60	0.95	0.00	1.00	1.00	1.00	1.00	0	75,945	True
C1	Loading Dock - Conc/Steel Pier	49	115	5635	2012	1.00	0.95	0.00	1.00	1.00	1.00	1.00	0	82,783	True
C1	Canopy - SS Steel	11	18	198	2012	1.00	0.95	0.00	1.00	1.00	1.00	1.00	2	8,962	True
C1	Canopy - SS Concrete Tees	11	82	902	2012	1.10	0.95	0.00	1.00	1.00	1.00	1.00	0	22,243	True
C1	Canopy - SS Steel	10	30	300	2012	1.10	0.95	0.00	1.00	1.00	1.00	1.00	0	7,468	True
C1	Canopy - SS Steel	10	40	400	2012	1.10	0.95	0.00	1.00	1.00	1.00	1.00	0	9,957	True
C1	Canopy - SS Concrete Tees	14	44	616	2012	1.10	0.95	0.00	1.00	1.00	1.00	1.00	0	15,191	True
C1	Paving: Concrete >= 3,000 SF	0	0	7080	2012	1.00	0.95	0.00	1.00	1.00	1.00	1.00	0	19,156	True
C1	Paving: 4" Asphalt >= 3,000 SF	0	0	213901	2012	1.00	0.95	0.00	1.00	1.00	1.00	1.00	0	331,632	True
C1	Paving: Concrete >= 3,000 SF	55	170	9350	2012	1.20	0.95	0.00	1.00	1.00	1.00	1.00	0	30,357	True
C1	Paving: 4" Asphalt >= 3,000 SF	0	0	46130	2013	1.00	0.98	0.00	1.00	1.00	1.00	1.00	0	73,778	True

055 03008

Review: 4/2/2014 by LARRY W. LILLARD SR./JOE MADDOX

Page 1 of 10

Spalding County Board of Equalization

Post Office Box 1046
Griffin, Georgia 30224

KROGER MANAGEMENT-NMTC
GRIFFIN I LLC
1014 VINE ST
CINCINNATI, OH 45202

Appeal Year: 2014
Parcel/ID No: 055-03-008
Physical Desc: 1524 W HWY 16
Appeal Number: 2015-BOE-000012

We, the undersigned members of the Spalding County Board of Equalization, having heard all evidence and having reviewed all information submitted, regarding the appeal of TAXABILITY, UNIFORMITY OF ASSESSMENT, VALUE, HOMESTEAD EXEMPTION SOUGHT, SPECIAL ASSESSMENT SOUGHT, OR OTHER

to this Board of the assessment of the property described above, do hereby find:

- The fair market value to be: No Change \$ _____
-
- Reduced Value \$ 9816214
- The property to be: taxable not taxable
- The property to be assessed: uniform not uniform
- The property for homestead exemption sought: qualifies does not qualify
- The property for the special assessment sought: qualifies does not qualify
- A breach of covenant: has occurred has not occurred

WE FURTHER FIND:

REASON:

We the undersigned further attest that we are not disqualified from serving as a member of this Board of Equalization in hearing this matter by virtue of §48-5-311(j):

Decision rendered by the majority members of the Board of Equalization on this 1 day of Sept, 2015

Joe Bailey, Member
Robert Hunt, Member
Paul Knight, Member

I, the undersigned member of the Spalding County Board of Equalization, hereby dissent from the majority decision of this Board. Reason:

Member _____

Sworn to and subscribed before me
this 1 day of Sept, 2015

Marcia L. Norris
Marcia L. Norris
Spalding County Board of Equalization

You have the right to appeal this decision to Superior Court in accordance with O.C.G.A. Section 48-5-311 (g).

BOARD MEMBERS:

WILLIAM B. NORRIS
CHAIRMAN

BRAD WIDEMAN
VICE-CHAIRMAN

JOHNIE MCDANIEL
MEMBER

**SPALDING COUNTY
BOARD OF TAX
ASSESSORS**

COURTHOUSE ANNEX
119 EAST SOLOMON STREET, ROOM 101
GRIFFIN, GEORGIA 30223

(770) 467-4240
Fax (770) 467-4247

QPUBLIC.NET/GA/SPALDING

AFFILIATIONS:

(GAAO) GEORGIA ASSOCIATION OF ASSESSING OFFICIALS
(IAAO) INTERNATIONAL ASSOCIATION OF ASSESSING OFFICIALS

OFFICE STAFF:

DONALD LONG
CHIEF APPRAISER

BETTY BROWNING
BOARD SECRETARY

September 10, 2015

Ms. Marcia Norris
Clerk of Superior Court
Spalding County
132 E. Solomon Street
Griffin, GA 30223

Re: Kroger – Tax Map Number – 055-03-008
Tax Year 2014

Dear Ms. Norris,

The Spalding County Board of Tax Assessors have unanimously voted to appeal the decision rendered by the Spalding County Board of Equalization on September 1, 2015 on the above named property (Kroger – Tax Map Number 055-03-008)

The value placed upon the property for tax year 2014 is less than the fair market value of the property and is not uniform with similar properties within Spalding County.

Attached is a copy of the decision from The Board of Equalization along with a check in the amount of two hundred seven dollars and fifty cents (\$207.50) for the filing fee.
Thank you for your attention to this important filing.

Respectfully,



William Norris, Chairman
Spalding County
Board of Tax Assessors

CC Jim Fortune County Attorney
William Wilson County Manager
Judson Bracewell, Associate

IN THE SUPERIOR COURT OF SPALDING COUNTY
STATE OF GEORGIA

FILED & RECORDED
CLERK, SUPERIOR COURT
SPALDING COUNTY, GA

2015 DEC 14 A 11:30

BY *Marcia L. Norris*
MARCIA L. NORRIS, CLERK

SPALDING COUNTY BOARD
OF TAX ASSESSORS

Plaintiff

v.

KROGER MANAGEMENT-NMTC
GRIFFIN I, LLC

Defendant

X
X
X
X
X
X
X
X
X
X

CIVIL ACTION FILE NO.

15V-1180 TRH

CONSENT ORDER

This matter is before the Court pursuant to the consent of the parties. In executing this Consent Order, this Court acknowledges that the parties have expressly agreed, as indicated by their respective signatures hereto, that as of January 1, 2014, the fair market value of the real property in question, Parcel No. 055-03-008, was the sum of **\$12,100,000.00**. This agreement between the parties is hereby approved and made the final judgment of this Court. The Plaintiff is hereby directed to enter the above amount in all appropriate tax records as the fair market value of the real property at issue in this proceeding as of January 1, for tax years 2014, 2015 and 2016.

Defendant shall also dismiss their tax appeal for Parcel No. 055-03-008G for tax year 2015.

It is so Ordered this 14 day of Dec 2015.

Tommy R. Hankinson
Honorable Tommy R. Hankinson
Judge, Spalding County Superior Court

066 01059		2014 Spalding County Board of Assessors				6/2/2015 4:18:41 PM Acct # 27565 SCG\khill			
Owner Information		General Property Information				Values			
WALMART STORES INC (RE STORE #932-01) PROPERTY TAX DEPT P O BOX 8050 MS 0555 BENTONVILLE, AR 72712		SITUS		1569 NORTH EXPRESSWAY		Imp Val	9,264,085		
		LEGAL		PRT TR 1 PB 24/315-321		Acc Val	596,743		
		Tax District	GRIFFIN	GMD	1001	Homestead	S0	Land Val	2,450,100
		Total Acres	23.89	LL	099	No Covenant	0	Total Value	12,310,928
		Zoning	PCD	LD	03	Acc/Des	4C - .000000	2013 : 13,042,302	2012 : 13,042,302
		Return Value		0		2011 : 12,809,193	2010 : 12,809,193		
Topography - 1.00	Wetlands - 1.00	Shape - 1.00	Easements - 1.00	External - 1.00	Assemblage - 1.00	Other - 1.00	20215 - 1.00		
BOA REVIEWED REVIEWED 2009 APPEAL 7/21/2010 NC WILL FORWARD TO BOE ; NEW FOR 2003; GRIFFIN CROSSROADS; 2002: 66-1-29 & 37; BOE APPEAL SETTLED 9/15/2005 CHANGES FOR 2004 & 2005; 2004 & 2005 VALUE AGREEMENT BETWEEN BRENTWOOD INVESTORS AND TAX ASSESSOR'S OFFICE. ACREAGE CORRECTED TO 23.89 AC- REMAINING .87 AC ON 66-1-60. NO CHANGE IN VALUE.									

SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
WALMART REAL ESTATE BUSINESS	GRIFFIN CROSSROADS LLC	2003-12-23	2418 212	24 315	16,502,000	C1		0 MT
GRIFFIN CROSSROADS LLC		2001-03-07	1865 1		1,045,400	C4		0 UK

LAND INFORMATION

CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
C4	215 Highway Commercial, Acres	Acre	23.89	1476	0	300		100,000.00	150,000.00	1.50	2,450,100

ACCESSORY IMPROVEMENTS

CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?
C9	Paving: 4" Asphalt >= 3,000 SF	0	0	645616	1900	1.00	0.20	0.50	1.00	1.00	1.00	1.00	0	526,823	True
C9	Paving: Concrete >= 3,000 SF	0	0	44880	1900	1.00	0.20	0.50	1.00	1.00	1.00	1.00	0	63,909	True
C9	Fence - Chain Link	12	220	2640	1900	1.15	0.20	0.90	1.00	1.00	1.00	1.00	0	6,011	True

066 01059		2015 Spalding County Board of Assessors				11/12/2015 12:48:52 PM Acct # 27565 SCG\jmaddox									
Owner Information		General Property Information				Values									
WALMART STORES INC (RE STORE #932-01) PROPERTY TAX DEPT P O BOX 8050 MS 0555 BENTONVILLE, AR 72712		SITUS		1569 NORTH EXPRESSWAY		Imp Val	9,706,826								
		LEGAL		PRT TR 1 PB 24/315-321		Acc Val	713,553								
		Tax District	GRIFFIN	GMD	1001	Homestead	S0	Land Val	4,778,000						
		Total Acres	23.89	LL	099	No Covenant	0	Total Value	15,198,379						
		Zoning	PCD	LD	03	Acc/Des	4C - .000000	2014 : 12,310,928	2013 : 13,042,302						
				Return Value		0		2012 : 13,042,302	2011 : 12,809,193						
Topography - 1.00		Wetlands - 1.00		Shape - 1.00		Easements - 1.00		External - 1.00		Assemblage - 1.00		Other - 1.00		20215 - 1.00	
BOA REVIEWED REVIEWED 2009 APPEAL 7/21/2010 NC WILL FORWARD TO BOE ; NEW FOR 2003; GRIFFIN CROSSROADS; 2002: 66-1-29 & 37; BOE APPEAL SETTLED 9/15/2005 CHANGES FOR 2004 & 2005; 2004 & 2005 VALUE AGREEMENT BETWEEN BRENTWOOD INVESTORS AND TAX ASSESSOR'S OFFICE. ACREAGE CORRECTED TO 23.89 AC- REMAINING .87 AC ON 66-1-60. NO CHANGE IN VALUE.															

SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
WALMART REAL ESTATE BUSINESS	GRIFFIN CROSSROADS LLC	2003-12-23	2418 212	24 315	16,502,000	C1		0 MT
GRIFFIN CROSSROADS LLC		2001-03-07	1865 1		1,045,400	C4		0 UK

LAND INFORMATION

CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
C4	1562 \$200,000 per Ac Com	Acre	23.89	1476	0	300		200,000.00	200,000.00	1.00	4,778,000

ACCESSORY IMPROVEMENTS - 066 01059

CS	DESCRIP	DIM1	DIM2	Units	Year	Grade	Depr	Ovr D	PCOM	Func	Econ	Neigh	IDnits	Value	Photo?
C9	Paving: 4" Asphalt >= 3,000 SF	0	0	645616	1900	1.00		0.60	1.00	1.00	1.00	1.00	0	632,187	True
C9	Paving: Concrete >= 3,000 SF	0	0	44880	1900	1.00		0.60	1.00	1.00	1.00	1.00	0	76,691	True
C9	Fence - Chain Link	12	220	2640	1900	1.15		0.70	1.00	1.00	1.00	1.00	0	4,675	True

APPEAL WAIVER AND RELEASE

Date: November 11, 2015 Control # _____
 PIN 066 01059
 Acct # 27565

Owner:	WALMART STORES INC (RE STORE #932-01)	Address	PROPERTY TAX DEPT P O BOX 8050 MS 0555 BENTONVILLE, AR 72712
--------	---------------------------------------	---------	---

I the undersigned after consulting with all parties do hereby cease and waive any appeal filed with the Spalding County Board of Tax Assessors for tax year 2015 and do not wish to pursue any further action for this year.

The value will also be for tax year 2016 and the undersigned will not pursue any other action for 2016.

Signed: *Valerie Hubbard* Date: 11/13/15
 (Taxpayer or Taxpayer's Agent)

Both parties (County and taxpayer) agree that:

• the fair market value to be		**	14,400,000
• the property to be:	<input type="checkbox"/> taxable	<input type="checkbox"/> not taxable	
• the property to be assessed:	<input type="checkbox"/> uniform	<input type="checkbox"/> not uniform	
• the property for homestead exemption sought:	<input type="checkbox"/> qualifies	<input type="checkbox"/> does not qualify	
• the property for special assessment sought:	<input type="checkbox"/> qualifies	<input type="checkbox"/> does not qualify	
• a breach of covenant:	<input type="checkbox"/> has occurred	<input type="checkbox"/> has not occurred	

** Value Information Original FMV 15,198,379
 Adjustment 798,379

Approved by Board of tax assessors:
 Signed: *Carole Jones* Date: 11/11/15
 (Chairman)

Copy to be mailed to property owner, original to be filed in the appeal file.

Date Mailed to Property Owner: _____

Fast Food Restaurant Reappraisal





PRE – BILL MOBILE HOME REAPPRAISAL



MEMORANDUM

TO: Mrs. Sylvia Hollums, Tax Commissioner
FROM: Don Long, Chief Appraiser 
DATE: January 4, 2016
RE: Pre-Bill Mobile Home Digest

The Board of Tax Assessors at their meeting on Tuesday, December 15th, approved the Pre-Bill Mobile Home Digest for 2016.

After adjustments to the Marshall & Swift cost values and then reappraising all pre-bill mobile homes by applying another year's depreciation the overall Digest increased approximately \$3,042,361 dollars in value which equated to approximately 36 percent.

All pre-bill mobile homes were field reviewed for condition, size and improvements for the 2016 digest.

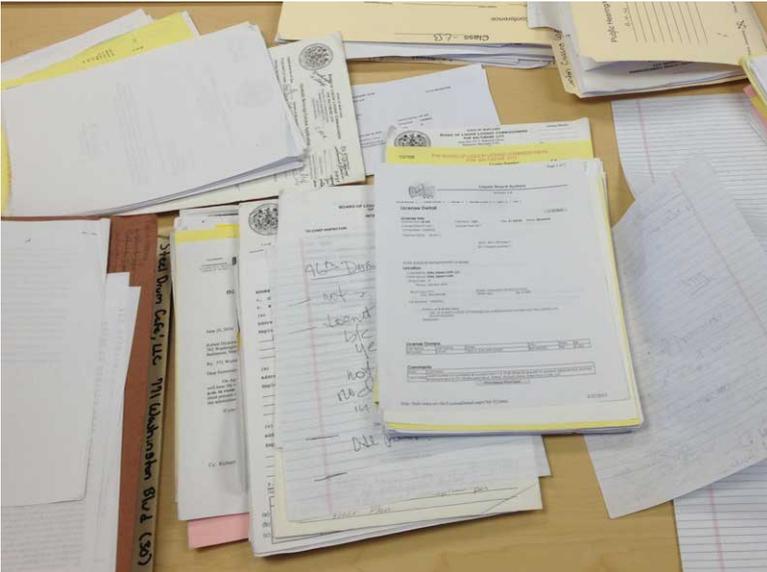
If you have any questions after receiving the Digest please feel free to contact the Assessors office.

Please find enclosed a CD as requested for the 2016 Pre-Bill Digest.

MHPrebill Consolidation Report - 100% FMV

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
02		1	1,058	2,295	3,353
	⊕ Taxable	1	1,058	2,295	3,353
03		702	576,738	7,278,650	7,855,388
	⊕ Taxable	696	574,141	7,197,837	7,771,978
	⊕ Exempt	6	2,597	80,813	83,410
04		31	52,374	276,469	328,843
	⊕ Taxable	31	52,374	276,469	328,843
		734	<< GRAND TOTALS >>		8,187,584

Personal Property Audits



TAXPAYER AUDIT CONSENT FORM

Personal Property Account – [REDACTED]

Account Number – [REDACTED]

As an officer or agent of [REDACTED], I am duly authorized to represent [REDACTED] before the Spalding County Board of Tax Assessors with respect to business personal property tax matters. My signature below indicates [REDACTED] agreement with the "Net Additional Taxable Market Values" (listed below) as determined by the auditor for Spalding County, Joe Mendola, CPA, and pending the approval by the Spalding County Board of Tax Assessors.

Net Additional Taxable Market Values determined during the audit of the company's Business Personal Property Tax Return for the year(s) 2015, 2014, and 2013 is as follows:

Year	Original Fair Market Value	Adjusted Fair Market Value	Net Additional Taxable Market Value
2015	7,339	122,119	114,780
2014	6,513	98,961	92,448
2013	6,513	192,800	186,287

Explanation for adjustment to Net Additional Taxable Market Values:

- Fixed assets were adjusted to agree with accounting records. Assets were grouped in their proper categories.
- Supplies calculated as 1/12 of yearly amount expensed as office expenses plus actual expenses of samples and display item expensed in each year.
- Inventories calculated as 1/12 of annual amount of purchases. For 1/1/13 added amount of furniture for [REDACTED], and Invoice [REDACTED] totaling \$143,521.

Signature of Officer or Agent

Title

Date

TAXPAYER AUDIT CONSENT FORM

Personal Property Account – [REDACTED].

Account Number – [REDACTED]

As an officer or agent of [REDACTED], I am duly authorized to represent [REDACTED] before the Spalding County Board of Tax Assessors with respect to business personal property tax matters. My signature below indicates [REDACTED] agreement with the "Net Additional Taxable Market Values" (listed below) as determined by the auditor for Spalding County, Joe Mendola, CPA, and pending the approval by the Spalding County Board of Tax Assessors.

Net Additional Taxable Market Values determined during the audit of the company's Business Personal Property Tax Return for the year(s) 2015, 2014, and 2013 is as follows:

Year	Original Fair Market Value	Adjusted Fair Market Value	Net Additional Taxable Market Value
2015	27,596	183,981	156,385
2014	30,054	207,062	177,008
2013	162,388	222,732	60,344

Explanation for adjustment to Net Additional Taxable Market Values:

- Tax agent would not provide asset detail listing or detailed cost information of assets acquired by new owner (except for the calendar year 2013). Fixed assets were corrected to agree to historical cost figures filed (reducing 2005 costs to original filed numbers) by CPA responsible for filing returns from 2006 through 2010, plus other information available per the property record cards. The 2013 information provided (relating to fixed assets), were incomplete and inaccurate, and could not be fully relied upon to address the assets at the location.
- Supplies on hand were estimated at a total value of \$1,000 per walk through tour and physical observation. These items would include toiletries, towels, office supplies, and other miscellaneous items observed during the tour.

Signature of Officer or Agent

Title

Date

PARCEL COUNT BREAKDOWN

Real Parcels.....31381

Personal Accounts.....3242

PreBill MH's.....734

Non PreBill MH's.....1594



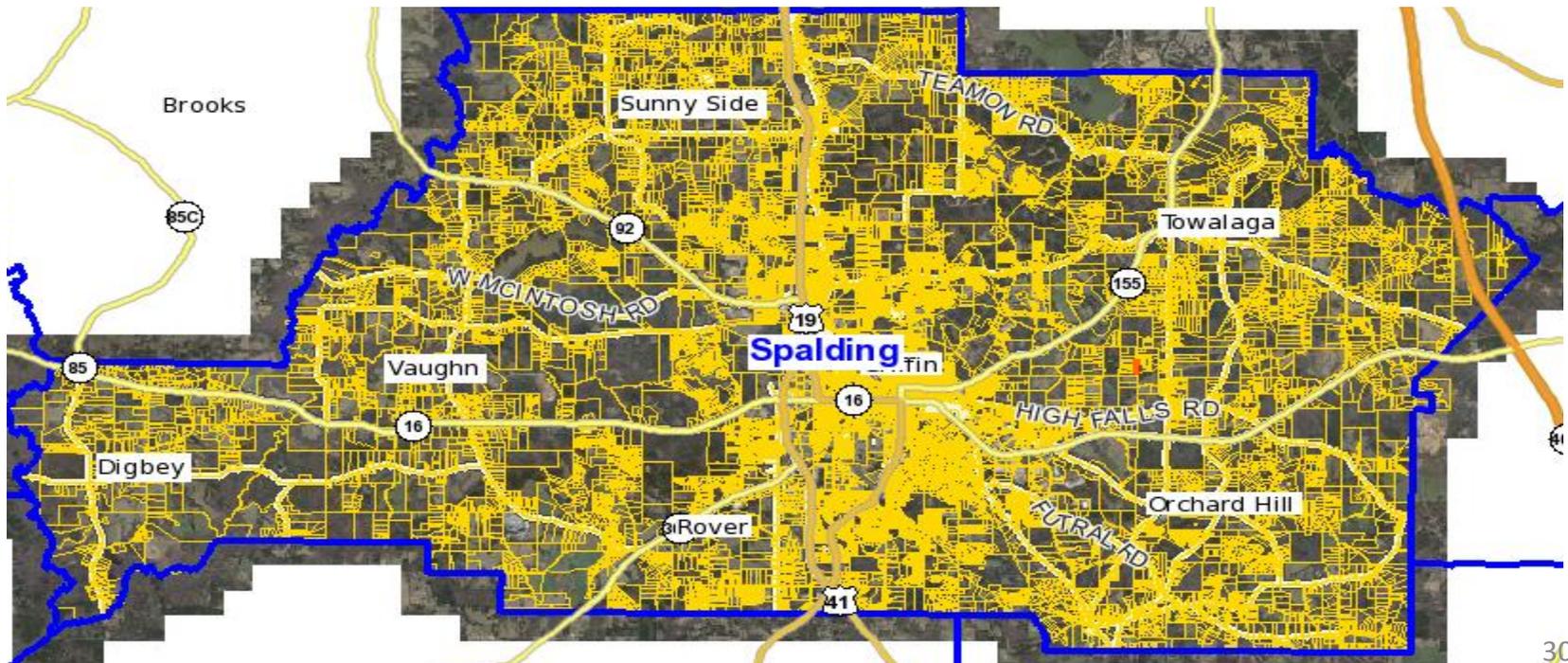
Per Day Parcel Counts

❖ REAL PROPERTY.....86

❖ PreBILL MOBILE HOMES.....2

❖ PERSONAL PROPERTY.....9

❖ Non- PreBILL MOBILE HOMES.....4



GRAND TOTAL PER DAY

101



2016

January							February							March							April										
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S				
					1	2	1	2	3	4	5	6							1	2	3	4	5							1	2
3	4	5	6	7	8	9	7	8	9	10	11	12	13	6	7	8	9	10	11	12	3	4	5	6	7	8	9				
10	11	12	13	14	15	16	14	15	16	17	18	19	20	13	14	15	16	17	18	19	10	11	12	13	14	15	16				
17	18	19	20	21	22	23	21	22	23	24	25	26	27	20	21	22	23	24	25	26	17	18	19	20	21	22	23				
24	25	26	27	28	29	30	28	29	27	28	29	30	31	24	25	26	27	28	29	30	24	25	26	27	28	29	30				
31																															

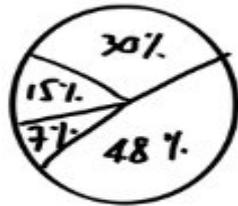
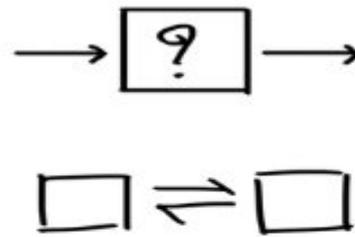
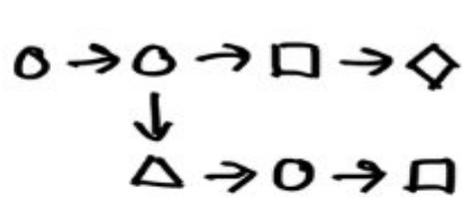
May							June							July							August									
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S			
1	2	3	4	5	6	7							1	2	3	4							1	2	1	2	3	4	5	6
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13			
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20			
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27			
29	30	31	26	27	28	29	30	24	25	26	27	28	29	30	28	29	30	31	28	29	30	31								

September							October							November							December												
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S						
					1	2	3						1							1	2	3	4	5							1	2	3
4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10						
11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17						
18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24						
25	26	27	28	29	30	23	24	25	26	27	28	29	27	28	29	30	25	26	27	28	29	30	31	25	26	27	28	29	30	31			
							30	31																									

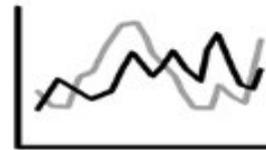
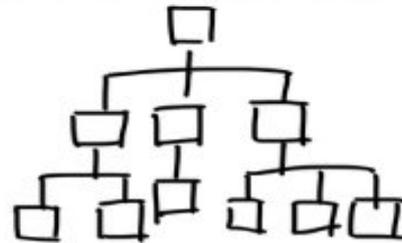
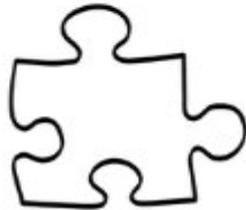


SALES

RATIOS



Analysis





Sales Ratio Division

The Sales Ratio Division is responsible for establishing and preparing an equalized adjusted property tax digest for each county in the state and for the state as a whole for the current calendar year ([Official Code 48-5-274](#)). The studies are used in allocating state funds for public school systems.

In Georgia assessed values for real property are to be at 40 percent of market value. There are 159 counties in the State each of which functions as a separate assessment district. The responsibility for establishing an “equalized adjusted property tax digest” for each county rests with the State Auditor. Among the duties of the Auditor is to “Establish for each county in the state the ratio of assessed value to fair market value of county property subject to taxation.



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION
270 Washington Street, S.W., Room 1-156
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

TODD H. PASCHAL
DIRECTOR
(404) 656-0492

November 10, 2015

The following report includes the Revised State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2014. Each adjusted digest is computed by school district and includes a sales assessment ratio and adjusted 100% digest of each district.

Please substitute this information for that previously delivered to you on or about June 25, 2015.



DEPARTMENT OF AUDITS AND ACCOUNTS
SALES RATIO DIVISION
2014 SALES RATIO STUDY

126 - SPALDING COUNTY

COMPUTATION SHEET

1. STUDY DATA

NUMBER OF SAMPLES IN STUDY.....	<u>393</u>
OVERALL RATIO.....	<u>39.97</u>

2. ADJUSTED 100% DIGEST COMPUTATIONS

<u>PROPERTY CLASS</u>		<u>ASSESSMENT</u>		<u>RATIO</u>		<u>100% VALUE</u>
REAL PROPERTY	=	<u>1,156,472,728</u>	÷	<u>39.97 %</u>	=	<u>2,893,515,876</u>
PERSONAL PROPERTY	=	<u>224,455,640</u>	÷	<u>39.97 %</u>	=	<u>561,592,109</u>
CURRENT USE PROPERTY	=	<u>6,611,763</u>	÷	<u>40.00 %</u>	=	<u>16,529,408</u>
MOTOR VEHICLES	=	<u>104,295,620</u>	÷	<u>40.00 %</u>	=	<u>260,739,050</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY						<u>3,732,376,443</u>

3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY	<u>3,732,376,443</u>
PUBLIC UTILITY PROPERTY.....	<u>90,240,970</u>
TIMBER.....	<u>677,011</u>
TOTAL 100% ADJUSTED COUNTY DIGEST.....	<u>3,823,294,424</u>



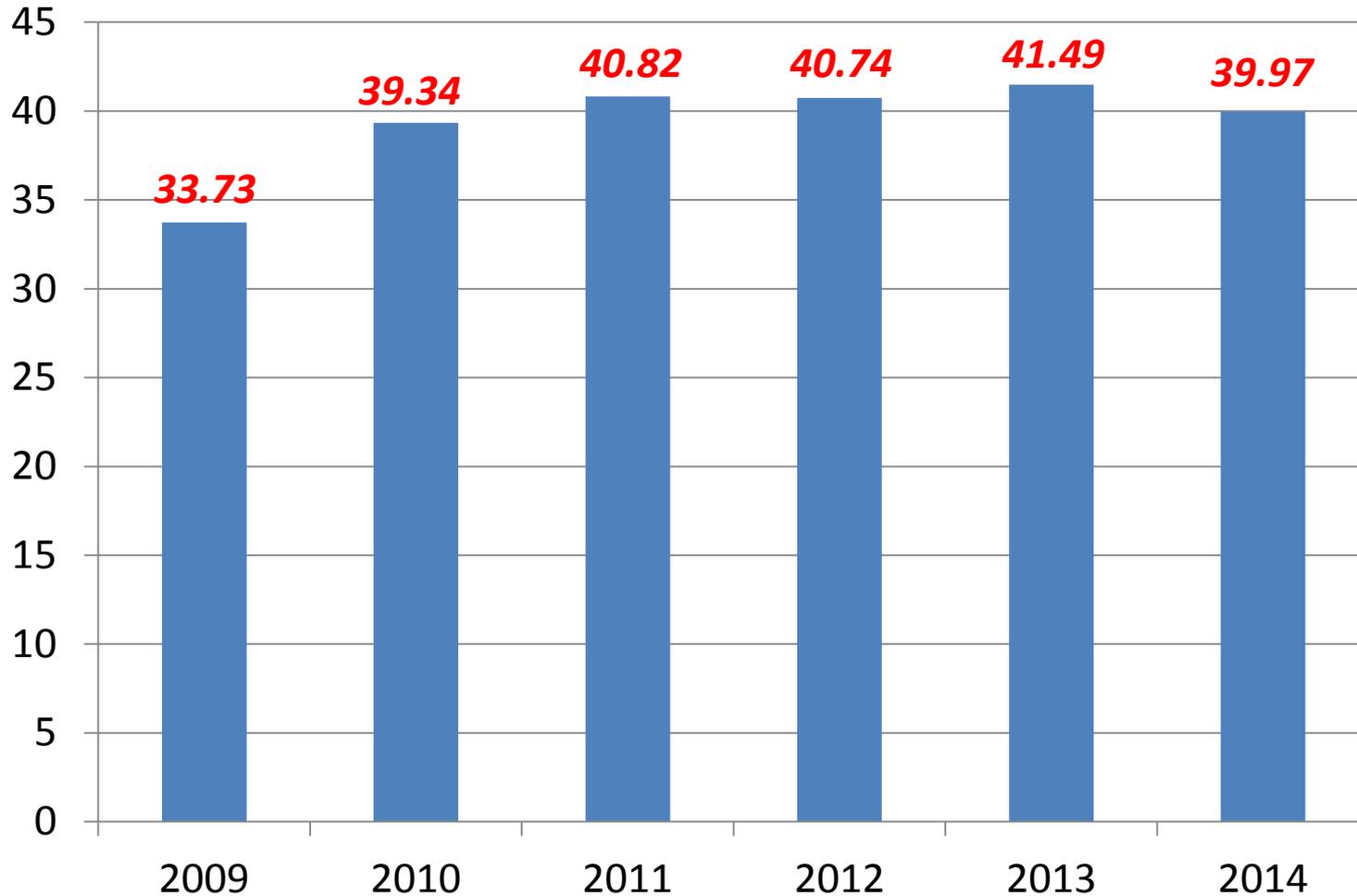
2014 Sales Ratio Study

126 - SPALDING COUNTY

Page 4 of 14

Sample No.	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00837	DAVIS ANNE STEWART MORRIS DENDER RAYMOND E	118 RUNNYMEDE RD 231 01042	12/19/13 2.71	3612 277	RES IMP	\$ 211,000	\$ 82,444	39.07
00429	RAYL ERIC G/PATRICIA A DEVORE HOWARD W/DIANNE D	430 TALLULAH 302 02018	08/28/13 3.80	3764 68	RES IMP	\$ 259,000	\$ 101,553	39.21
00447	AGSOUTH FARM CREDIT ACA DIAS ANTONIO C	5184 W ELLIS RD-26-1 270 01008P-L 8 EVANS WOODS SD	07/22/13 3.80	3767 177	RES VAC	\$ 13,000	\$ 5,200	40.00
00368	STATE BANK AND TRUST CO DIAZ UVER	38 BLEACHERY ST 109 01018	08/20/13 3.30	3755 330	RES IMP	\$ 7,500	\$ 3,000	40.00
00678	ELLIS JUANITA C DICKERSON DON	940 AMELIA RD 200 01019	10/09/13 4.31	3794 28	AGR VAC	\$ 18,000	\$ 6,400	40.00
00813	BLOSSOM EILEEN G LIVING TST 2008 DOANE MITCHOS	634 W WILLIAMSON RD-96-1ST 277 01012-3	12/10/13 5.16	3610 1	RES IMP	\$ 156,000	\$ 52,327	33.54
770339	DOLGENCORP INC	1665 W MCINTOSH RD 068 03018C	1.16		COM IMP	\$ 686,704	\$ 263,470	38.37
00778	MINK SHAUNA HAGERT DOYLE OLIVIA	365 SOUTHGATE DR 201B01032	11/15/13 1.78	3804 178	RES IMP	\$ 145,500	\$ 50,978	35.04
00865	COX TONI W DRIVER DANIEL L	1338 OAKDALE DR 050 04028-L A BL D	12/20/13 3.21	3613 321	RES IMP	\$ 71,000	\$ 25,343	35.89
00602	TYLER RICHARD A DRIVER DARRIEL L/BARBARA J	131 WILDER WAY-22-2 275A01017-LOT 17	09/23/13 1.85	3786 185	RES IMP	\$ 74,000	\$ 29,800	40.00
00334	JONES J BOWEN DUFFEE PAMELA	183 CALHOUN RD-42-3RD 227 01008A	06/05/13 0.82	3749 336	RES IMP	\$ 44,000	\$ 15,715	35.72
00378	DEUTSCHE NATL BANK TST CO TSTEE DURAN HOWARD J JR/MAUREEN	106 BARNESVILLE RD-83-3 218 02034-L 4 BL A	06/21/13 0.73	3755 99	RES IMP	\$ 35,099	\$ 14,040	40.00
00430	SCOTT EDDIE J EDWARDS JEANETTE	606 CIRCUS ST 006 04015	07/11/13 0.75	3782 75	RES IMP	\$ 3,500	\$ 1,400	40.00
00398	OLSON DONALD T EMERT JOSEPH C/JENNY H	149 COTTAGE CLUB DR 201A01043	06/27/13 3.03	3757 303	RES IMP	\$ 168,000	\$ 53,929	32.10
00238	BOWEN JOHNNY G EVANS NAPOLEON	252 01072	04/24/13 2.42	3738 242	RES IMP	\$ 50,000	\$ 20,000	40.00
00798	FULTE HOME CORPORATION FERRANTE JAMES/ELIZABETH D	715 TEE BOX DR-199-3RD 305 01042-42	11/25/13 2.79	3606 279	RES VAC	\$ 305,229	\$ 122,091	40.00
00481	FERRELL CHARLES E FIELDS DAVID J/CHERYL	105 EMANUELS WAY 275A01100-39	07/31/13 2.43	3770 285	RES IMP	\$ 60,000	\$ 24,000	40.00
00462	FERRY STEPHEN NEAL FIGUEROA SARA N/RUBEN D	331 SOUTHGATE DR-145-2 201B01049-49	07/28/13 2.30	3769 230	RES IMP	\$ 152,000	\$ 54,904	36.12
00805	108 KINGSTON CT TST/TRUSTEE MGMT FIRST STONE REUNION LLC	108 KINGSTON CT-83-3 248E01124-142	11/15/13 2.58	3807 258	RES IMP	\$ 121,100	\$ 42,462	35.06
00720	310 WILLOW WAY TST/TSTEE MGMT SRVS FIRST STONE REUNION LLC	310 WILLOW WAY 054 02012	10/30/13 1.20	3800 120	RES IMP	\$ 100,425	\$ 40,170	40.00
00356	THOMPSON MARTHA P/JOHNSON PAT A FIVIAN JAMES ALINDA	119 SPIDER LILY 300 03021	05/30/13 2.30	3753 230	RES IMP	\$ 137,500	\$ 50,833	36.97
770334	FLINT RIVER SURGICAL PROPERTIES LLC	220 W COLLEGE ST 023 07009	0.14		COM IMP	\$ 267,808	\$ 90,710	33.90
00754	BUCKLES KENNETH HOWARD FLOYD MATTHEW LAMAR	1648 WILLIAMSON RD-84,85-2 238A01017	08/14/13 2.51	3602 134	RES IMP	\$ 25,000	\$ 9,999	40.00
00519	FULTE HOME CORP GARDNER ANTHONY W SR/MARLA J	333 SANDY SPRINGS DR-218-3RD 304 02017-17	08/23/13 2.12	3777 212	RES VAC	\$ 181,085	\$ 64,176	35.44
00308	CARLTON COREY M GARFIAS ARTURO	510 VINEYARD RD-82-3 247C01092-L 1 BL C	05/30/13 2.26	3748 226	RES IMP	\$ 70,000	\$ 23,898	33.85
770337	GATERIDGE LLC	308 GATERIDGE RD 039 01004C	8.02		COM IMP	\$ 679,169	\$ 239,343	35.24
00833	THIERFELDER ROBERT C GEORGE CLAUDE M/BEVERLEE C	306 ANNA RUBY CT 302 01005	12/12/13 2.51	3610 251	RES IMP	\$ 296,400	\$ 108,143	36.58
770335	GI VENTURES LLC	220 ROCK ST 028 06003	0.73		COM IMP	\$ 1,015,141	\$ 379,368	37.37
00278	FIRST NATIONAL BANK OF GRIFFIN GIBSON THOMAS F/CHARLOTTE K	196 CHEATHAM ST-127-3 110 01018-L 19	05/21/13 3.32	3743 32	RES IMP	\$ 13,500	\$ 5,400	40.00

Spalding County sales ratios



Tax Year

2015 Sales for City

Map 001 through Map 080B

080 05014				SCOTT JULIAN H & BRENDA J	04/30/2015	255,000	0.90	0.3712
R	1	FM	12990	CASTLEBERRY JAMES T & ANGELA W	3948 260	94,663		
080 05024				PILKENTON CONSTRUCTION INC	11/30/2015	280,000	0.86	0.3642
R	1	FM	12990	DAVIDSON DUSTIN	4009 106	101,983		
080A02038				HERBERT JOHN L SR TRUSTEE	01/31/2015	194,000	0.61	0.4630
R	1	FM	12996	SEIGLER ROBERT M & KIMBERLY A	3922 13	89,813		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.4440	0.4402	0.4601	1.2781	273
Lower Confidence Interval	0.4247	0.4180			
Upper Confidence Interval	0.4710	0.4624			

Level of Assessment Measured using the Median ratio unless the PRD falls outside the acceptable range of .95 to 1.10 inclusive, in which case, the Level of Assessment is measured using the Aggregate Ratio. The acceptable values for the COD are .15 or less for Residential Properties, and .20 or less of non-Residential properties.

2015 Sales in the County

Map 100 through Map 500

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500 06028 WELLS FARGO BANK NA 07/29/2015 50,000 0.56 0.4453
 R 1 BF 12458 LUNSFORD HOUSE PROPERTIES LLC 3979 16 22,263

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.3884	0.3913	0.2883	1.1689	586
Lower Confidence Interval	0.3833	0.3817			
Upper Confidence Interval	0.3932	0.4009			

Level of Assessment Measured using the Median ratio unless the PRD falls outside the acceptable range of .95 to 1.10 inclusive, in which case, the Level of Assessment is measured using the Aggregate Ratio. The acceptable values for the COD are .15 or less for Residential Properties, and .20 or less of non-Residential properties.

2015 Sales City and County

Map 001 through Map 500

500 06028				WELLS FARGO BANK NA	07/29/2015	50,000	0.56	0.4453
R	1	BF	12458	LUNSFORD HOUSE PROPERTIES LLC	3979 16	22,263		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.3966	0.4008	0.3626	1.2241	861
Lower Confidence Interval	0.3911	0.3910			
Upper Confidence Interval	0.4053	0.4106			

Level of Assessment Measured using the Median ratio unless the PRD falls outside the acceptable range of .95 to 1.10 inclusive, in which case, the Level of Assessment is measured using the Aggregate Ratio. The acceptable values for the COD are .15 or less for Residential Properties, and .20 or less of non-Residential properties.

2015 Sales for SUN CITY PEACHTREE

307 01058				PULTE HOME CORPORATION	11/13/2015	307,205	0.25	0.3457
R	1	FM	21006	WRIGHT PHYLLIS I AS TRUSTEE	4004 86	106,216		
307 01060				PULTE HOME CORPORATION	04/08/2015	259,875	0.19	0.3728
R	1	FM	21006	KREHEL MICHAEL F & PATRICIA A	3939 316	96,882		
307 01071				PULTE HOME CORPORATION	01/23/2015	257,775	0.16	0.3838
R	1	FM	21006	SALTER WILBERT & BETTY E	3920 1	98,931		
307 01072				PULTE HOME CORPORATION	02/25/2015	303,980	0.20	0.3521
R	1	FM	21006	JENKINS RICHARD D & JANET M	3928 203	107,031		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.3728	0.3701	0.0600	1.0051	153
Lower Confidence Interval	0.3648	0.3679			
Upper Confidence Interval	0.3807	0.3723			

Level of Assessment Measured using the Median ratio unless the PRD falls outside the acceptable range of .95 to 1.10 inclusive, in which case, the Level of Assessment is measured using the Aggregate Ratio. The acceptable values for the COD are .15 or less for Residential Properties, and .20 or less of non-Residential properties.



Houses built from 2013 and Earlier

304 02067				BISHOP ROGER C	06/26/2015	195,000	0.14	0.3547
R	1	FM	21004	WITKOWSKI RONALD A & VERA DEE	3968 1	69,161		
305 01005				PULTE HOME CORPORATION	12/11/2015	280,000	0.19	0.3939
R	1	FM	21003	WRIGHT JAMES L & SUSAN	4014 246	110,281		
306 01012				LEE REBECCA & GARY V	01/29/2015	224,900	0.17	0.4663
R	1	FM	21005	FISHER JAMES E & ANNE M	4023 288	104,869		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.3669	0.3676	0.0675	1.0076	45
Lower Confidence Interval	0.3545	0.3628			
Upper Confidence Interval	0.3807	0.3724			

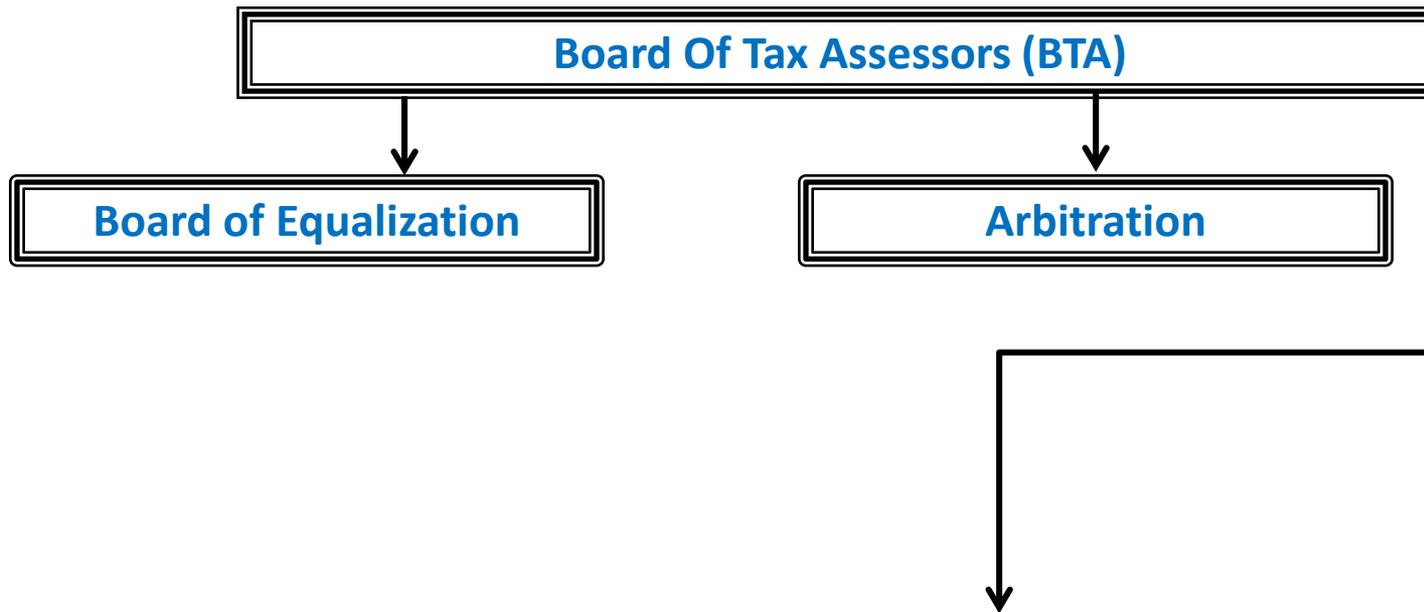
Level of Assessment Measured using the Median ratio unless the PRD falls outside the acceptable range of .95 to 1.10 inclusive, in which case, the Level of Assessment is measured using the Aggregate Ratio. The acceptable values for the COD are .15 or less for Residential Properties, and .20 or less of non-Residential properties.

Houses built from 2014 to Present

307 01071				PULTE HOME CORPORATION	01/23/2015	257,775	0.16	0.3838
R	1	FM	21006	SALTER WILBERT & BETTY E	3920 1	98,931		
307 01072				PULTE HOME CORPORATION	02/25/2015	303,980	0.20	0.3521
R	1	FM	21006	JENKINS RICHARD D & JANET M	3928 203	107,031		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.3758	0.3711	0.0559	1.0043	108

Appeal Process



Hearing Officer

The taxpayer may appeal to a Hearing Officer, who is a state certified general real property or state certified residential real property appraiser and is approved as a hearing officer by the Georgia Real Estate Commission and the Georgia Real Estate Appraiser Board, when the issue of the appeal is the value or uniformity of value of non-homestead real property, but only when the value is equal to or greater than **\$750,000**. If the taxpayer is still dissatisfied with the decision of the hearing officer, an appeal to Superior Court may be made.

Appeal Process

Board Of Tax Assessors (BTA)

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graph TD; BTA[Board Of Tax Assessors (BTA)] --> BOE[Board of Equalization];
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Board of Equalization

Property owner is notified of hearing date

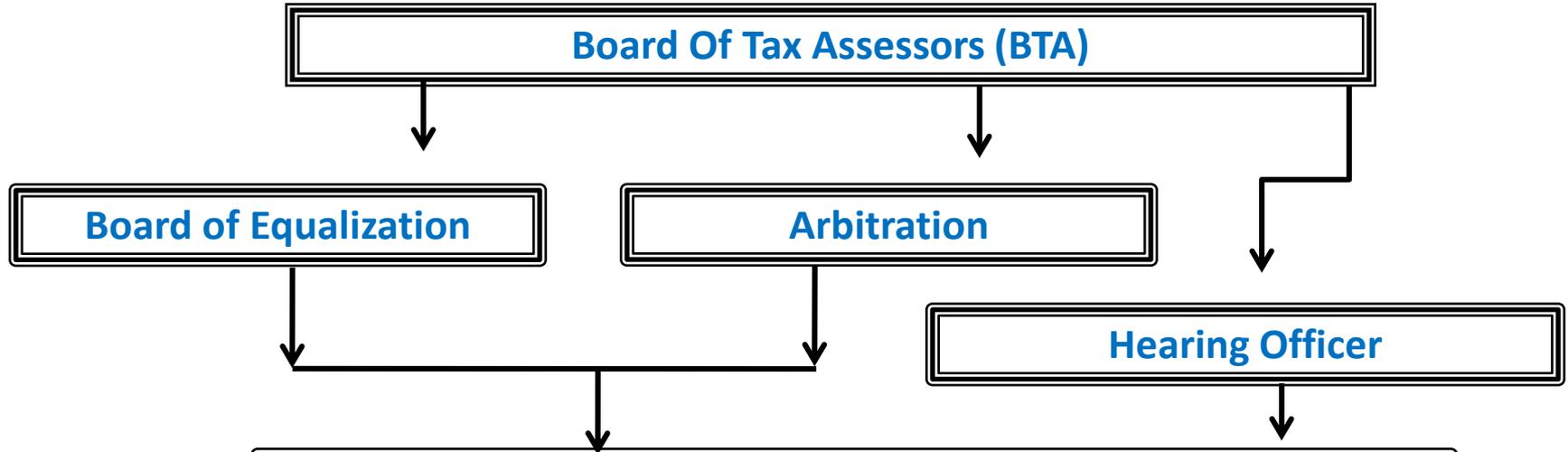
Property owner may appeal taxability, uniformity or value or an exemption denial

Property owner and /or authorized agent may appear to present case (letter of authorization must be provided by agent 5 days Prior to the hearing)

Property owner notified by certified mail of BOE decision

Property owner may appeal to Superior Court within 30 days of BOE decision

Appeal Process

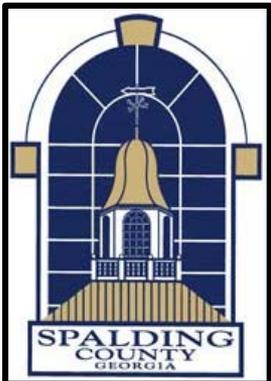


Superior Court

The appeal to Superior Court may be a jury trial and the appellant may wish to consider engaging an attorney

Appeal must be filed with Board of Tax Assessors by the owner or his/her attorney

Appellant pays filing fee



Sun City Peachtree

Submitted Questions ?



1. **Property Appraisal Methodology.** Have there been any new changes implemented recently that would affect Spalding County Property Appraisal methodologies? If so, what will be the impact on SCP? (Items 18 thru 21, Minutes of Regular Session of Tax Assessors, February 2016).

No. Spalding County's Property Appraisal Methodology has always been mass appraisal with properties appraised through the cost, income and/or sales approaches.

2. **County Hiring of Deen's LLC for Personal Property Tax Appraisal.** How will this impact SCP residents? (January 2016 Commissioner's Meeting Minutes).

The hiring of Deen's LLC will have no impact on the Sun City Peachtree residents. Deen's LLC was contracted to review and enter 2016 personal property returns of businesses in the county.

THE FOLLOWING QUESTIONS RELATE TO THE TAX DATA COMPARISON PAPER ATTACHED.

3. Land Valuation Per Acre. Land in SCP is valued (an average of all properties) at approximately \$255,250 per acre. The next closest is Heron Bay at \$121,859 per acre. Country Club Estates in Griffin is at \$43,757 per acre. This average was arrived at by taking the total county land valuations, per development, of all the properties and dividing it by the total number of _____ acres.

a. Why the dramatic difference in values?

a. NA

Note: Largest lot is .52 acres

22 Lots are .31 to .42 acres

Remainder are .30 acres and smaller

b. What is the specific methodology used to determine land values in SCP vs the other neighborhoods in this analysis?

b. The same Appraisal Methodology is used to determine values in Sun City Peachtree as all other neighborhoods in Spalding County. Land is valued in subdivisions usually on a per lot basis which can be either based on land sales or the land value extraction method.

4. **Improvements Per Acre.** Improvements in SCP are valued (an average of all properties) at approximately \$922,789 per acre. The next closest is Heron Bay at \$385,876 per acre. Country Club Estates in Griffin is at \$179,306 per acre. This average was arrived at by taking the total county land valuations (summed by development) and dividing it by the total number of acres. Even with density considered, this appears to be an **inexplicable difference.**

NA

5. **Total Valuation Per Acre.** Improvements plus land valuations in SCP average \$1,177,204 per acre. Heron Bay is \$507,959 per acre and Country Club Estates is \$228,658 per acre. **Why the large difference?**

NA

6. **Average Land Valuation Change 2014-2015.** In SCP land valuations rose by about 9.36% while only very slight (less than 1%) changes occurred in similar parts of the county. In fact, the properties in Country Club Estates actually received a lower valuation (down by 3.58%) in 2015 than in 2014. **How is this?**

Property valuation changes are a result of the real estate market in the neighborhood area. Also after a review of land assessments in Sun City and property owner complaints about uniformity between lots in Sun City, the land was re-assessed in Sun City for 2015.

7. **Average Improvements Valuation Change 2014-2015.** Improvement valuations in SCP (house, patios, etc.) rose by 2.26% between the two years. However, in Heron Bay and Country Club Estates they were either unchanged or actually went down. **Why did SCP rise at all?**

The real estate sales market determines property valuations in neighborhoods in Spalding County. In addition new construction of homes and additions will increase the overall market value of a neighborhood:

<i>New Home Construction:</i>	<i><u>2014</u></i>	<i><u>2015</u></i>
<i>Sun City.....</i>	<i>115.....</i>	<i>110</i>
<i>Heron Bay.....</i>	<i>12.....</i>	<i>17</i>
<i>Country Club and Club Estates.....</i>	<i>0.....</i>	<i>0</i>

8. **Accessory (Patio Additions, etc.) Impact on Property Valuations.** We are unable to explain how accessory values impact overall property valuations.

a. **How does the math work?** We were told that, in any given year, the accessories added for that tax year would be added to the current improvements valuation and that this would then be the new total. Of course, this includes the possibility that minor changes in the prior year's total valuation might be appropriately \$110,000. **Is this correct?**

a). *Yes it is.*

b. **How is the Accessory valuation determined?** Is it from the permit? Is it from an on-site visit by tax office representatives? Are there mitigating factors? If so, what are they?

b). The review or data collection and appraisal of an accessory is a result of receiving a building permit from the Department of Community Development of Spalding County or from observation when reviewing properties in Sun City Peachtree.

The valuation of the accessory can be a consideration of the permit amount and cost per Marshall & Swift Cost Manuals. The accessory's value will correspond to its size, quality of construction and type of accessory.

c. **Are major departures (exceptions) recognized and addressed?** For example, 205 Westchester in Country Club Estates. Consider the following. The questions is why did the overall improvements, without new accessories, drop so much between 2014 and 2015.

	2014	2015	Change
Land	80,000	80,000	-0-
Improvements	241,379	196,533	-44,846
Accessories	-0-	44,846	+44,846
Total Valuation	321,379	321,379	-0-

New Homes constructed

in:

“2014 & 2015”

	<u>2014</u>	<u>2015</u>
Sun City	115	110
Heron Bay	12	17
Country Club and Club Estates.....	0.....	0











03/10/2016

**Catch & Release
Only**
Vineyard Ridge HOA
Not Following This Could Result In
**Fines And
NO FISHING**
No Alcohol Or Drugs
On HOA Property

03/08/2016

Performance REVIEW

BOARD MEMBERS:

WILLIAM B. NORRIS
CHAIRMAN

BRAD WIDEMAN
VICE-CHAIRMAN

JOHNIIE MCDANIEL
MEMBER

**SPALDING COUNTY
BOARD OF TAX
ASSESSORS**

COURTHOUSE ANNEX
119 EAST SOLOMON STREET, ROOM 101
GRIFFIN, GEORGIA 30223
(770) 467-4240
Fax (770) 467-4247
QPUBLIC.NET/GA/SPALDING

AFFILIATIONS:
(GAAO) GEORGIA ASSOCIATION OF ASSESSING OFFICIALS
(IAAO) INTERNATIONAL ASSOCIATION OF ASSESSING OFFICIALS

OFFICE STAFF:

DONALD LONG
CHIEF APPRAISER

BETTY BROWNING
BOARD SECRETARY

November 10, 2015

Mr. William B. Norris, Chairman
Mr. Thomas Wideman, Vice Chairman
Mr. Johnie McDaniel, Member
119 East Solomon Street, Room 101
Griffin, GA 30223

RE: Performance Review by the Department of Revenue for the Spalding County Tax Assessors
Office and Board of Assessors.

Dear Mr. Norris, Wideman, and McDaniel:

I have been serving the Spalding County Board of Tax Assessors, the County Commission, the taxpayers and citizens of Spalding County for over nine months as Chief Appraiser.

Prior to September of 2015 the office has had employee turnover both in management and staff either through retirement or other employment.

During the past nine months, I have noticed areas in the Assessors Office which lack proper assessing and which does not follow the appraisal methods and procedures as established by the Department of Revenue's Rules and Regulations and the laws as approved by the Georgia Legislature. The Board is now aware of most of these areas of concern because when discovered the Board as well as the County Attorney and Manager are informed instead of previously being left in the dark.

The areas of concern I have identified which the office has started working on and is in the process of additional discovery and planning are:

- *Exempt Properties - Exemptions granted to properties which do not qualify. Missing building information and sketches.
- *Personal Property - New and existing businesses not reporting, businesses which are closed or have been closed remain on the tax digest, possible aircraft and boat personal property not valued and omitted. Businesses receiving Freeport with no taxable inventory. No audits being performed.
- *Griffin-Spalding County Development Authority - Property not being assessed uniformly and at the fair market value per the legal agreements as signed. A lack of

- reporting data to the Board of Tax Assessors to properly value the properties.
- *GIS Mapping - Hundreds of acreage mismatches between deeded acreage and platted acreage on GIS maps, Q-Public and Wingap. Also there are many parcel gaps.
- *Real Property - The number of outstanding appeals and the lack of parcel to parcel review each year of a third of the county.
- *Conservation Use Properties - Multiple years of conservation which are assessed below the Georgia established Conservation use values for soil classes.

I believe it would be in the best interest of the office, the Board of Tax Assessors, the Spalding County Board of Commissioners, the taxpayers and citizens of Spalding County to request that the Georgia Department of Revenue conduct a performance review of the county Board of Tax Assessors and the Assessors office.

The findings of the performance review would be beneficial and would assist the Board of Tax Assessors and office in identifying any additional areas of concern. A performance review would also aid the Board and office in the development of a plan, procedures and recommendations on how to successfully correct these deficient areas.

I would like to recommend to the Spalding County Board of Tax Assessors to approve a performance review of the Spalding County Tax Assessors Office and Board of Tax Assessors and to request that the Spalding County Board of Commissioners approve and support this performance review.

Thank you for your motion and recommendation to the Board of County Commissioners to request of the Department of Revenue a Performance Review.
Sincerely,

Donald Long
Chief Appraiser

Cc: Rita Johnson, Spalding County Board of Commissioners Chairman
William Wilson, Spalding County Manager
Jim Fortune, Spalding County Attorney

SPALDING COUNTY
BOARD OF COMMISSIONERS

Rita C. Johnson, CHAIRMAN
Bart Miller, Jr., VICE CHAIRMAN
Gwen Flowers-Taylor
Donald F. Hawbaker
Raymond T. Ray, Jr.



COUNTY MANAGER
William P. Wilson, Jr.
COUNTY ATTORNEY
James R. Fortune, Jr.

November 30, 2015

Lynnette T. Riley
State Revenue Commissioner
Department of Revenue
1800 Century Boulevard
Atlanta, GA 30345

Re: Request for Performance Review

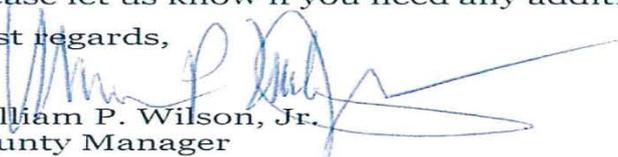
Dear Commissioner Riley:

The Spalding County Board of Commissioners in conjunction with the Spalding County Board of Assessors are requesting a Performance Review of the Spalding County Tax Assessors Office.

Enclosed is an original Resolution, approved by the Spalding County Board of Commissioners at their Extraordinary Session held on November 16, 2015, requesting the performance review as required in OCGA §48-5-295.1.

Please let us know if you need any additional information regarding this request.

Best regards,


William P. Wilson, Jr.
County Manager

Enclosure

Cc: Spalding County Board of Commissioners
Spalding County Board of Assessors
Donald Long, Chief Appraiser
Sylvia Hollums, Tax Commissioner
James Fortune, County Attorney

RESOLUTION

WHEREAS, O.C.G.A. § 48-5-295.1 (a) provides that “[A] county governing authority may, upon adoption of a resolution, request that a performance review of the county board of tax assessors be conducted. Such resolution shall be transmitted to the commissioner [of the Georgia Department of Revenue] who shall appoint an independent performance review board within 30 days after receiving such resolution. The commissioner shall appoint three competent persons to serve as members of the performance review board, one of whom shall be an employee of the department and two of whom shall be chief appraisers, provided that neither chief appraiser shall be a chief appraiser for the county under review”; and

WHEREAS, O.C.G.A. § 48-5-295.1 (b) provides that “It shall be the duty of a performance review board to make a thorough and complete investigation of the county board of tax assessors with respect to all actions of the county board of tax assessors and appraisal staff regarding the technical competency of appraisal techniques and compliance with state law and regulations, including the Property Tax Appraisal Manual. The performance review board shall issue a written report of its findings to the commissioner and the county governing authority which shall include such evaluations, judgments, and recommendations as it deems appropriate. The county governing authority shall reimburse the members of the performance review board for reasonable expenses incurred in the performance of their duties, including mileage, meals, lodging, and costs of materials”; and

WHEREAS, the Board of Assessors and Office of Assessors for Spalding County has undergone significant leadership and other personnel change prior to February 2, 2015; and

WHEREAS, the Board of Commissioners believes that it would be in the best interest of the real property owners and taxpayers of Spalding County to request that a Review of the Spalding County Board and Office of Assessors be Performed as provided in O.C.G.A. § 48-5-295.1 (a) and (b); and

WHEREAS, the Board of Commissioners, as the County governing authority, recognizes that it shall be responsible for all reasonable expenses incurred in the performance of the duties of the Performance Review Board commissioned by the Commissioner; and

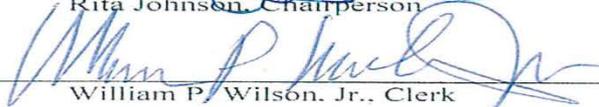
WHEREAS, the Board of Commissioners has, by motion duly made, seconded and passed on the 16th day of November, 2015, favorably acted upon this Resolution:

NOW, THEREFORE, BE IT RESOLVED, in accordance with the foregoing passage of said motion, that the County Clerk transmit a copy of this Resolution, certified to be true and correct, to the office of the Commissioner of the Georgia Department of Revenue as the request of the Board of Commissioners of Spalding County for the Commissioner to appoint, convene and commission a Performance Review Board for the reasons and the purposes set forth above.

Signed this 16th day of November, 2015.



Rita Johnson, Chairperson



William P. Wilson, Jr., Clerk

