

**MINUTES OF  
Revaluation Workshop**

**Spalding County Board of Commissioners  
City of Griffin Board of Commissioners  
AVTACS**

Friday, November 18, 2011  
Meeting Room 108  
Spalding County Courthouse Annex  
9:00 A. M.

County Commissioners present: Chairman Eddie Freeman, Chipper Gardner, and Raymond Ray. County Manager William P. Wilson, Jr., was also present. Executive Secretary, Ricky L. Clark, Jr. was present to record the minutes.

City Commissioners present: Ryan McClemore and City Manager Kenny Smith.

Board of Education present: Jim Smith

County Staff Present: Tim Whalen, Chief Appraiser, Marcia Norris, Clerk of Court, Sylvia Hollums, Tax Commissioner

Chairman Freeman called the work session to order and introduced the following agenda.

1. Discuss revaluation progress and outlook for 2012- Tim Whalen, Chief Appraiser and Larry Griggers, CEO, AVTACS, Inc.

Spalding County Chief Tax Assessor, Tim Whalen, introduced Larry Griggers, CEO AVTACS. Mr. Whalen noted that Mr. Griggers has been with Spalding County since 2007.

Mr. Griggers commenced his power point presentation advising all that the County hasn't experienced this kind of deficit with tax values since 1964. Mr. Griggers explained that Legislation made it clear that the Georgia Counties would have to utilize more help, both physical and electronic, to better represent values. The County chose WinGAP (Windows Georgia Appraisal Program) to better facilitate the request from legislators. Mr. Griggers stated that during the years of 2005 & 2006 the County, due to budget restraints, was not able to conduct a revaluation. In 2007 the County contracted with AVTACS to perform the 2010 revaluation. The following year in 2008 the Nation Wide Mortgage Crisis hit which affected most counties. In 2009 the General Assembly imposed a three year moratorium advising Counties that for the next three years, a tax increase was not warranted. Mr. Griggers advised that in 2010 the Board Of Appeals voted to reschedule revaluation for 2012.

Mr. Griggers noted that a critical part of the WinGAP system is making sure that all data is correct. Mr. Griggers stated that he along with the Spalding County Tax Assessors visited all 31,000 parcels in Spalding County, took 112,437 photos and verified measurements. Staff while surveying property, performed Replacement Cost Number & Depreciation (RCN). Following these survey's Mr. Griggers advised that his staff, AVTACS, composed a new color mapping system that showed subdivisions, houses, etc. This system would better facilitate the appeals process and also create a more faster and efficient response time. Mr. Griggers stated that the Board of Equalization should be the last step for an appeal.

Mr. Griggers then introduced the appeals process. The first step would be when the tax payer gets their tax bill. If the tax payer is not pleased with their bill, they should have the opportunity to have a one-on-one meeting with an actual appraiser. During this process they (the tax payer) would be able to view aerials and maps of their properties to try to secure

understanding of their values hence forming a resolution. Mr. Griggers explained that the General Assembly made revisions so that appeals could be resolved whenever the taxpayer became happy. The appeals process should also preserve uniformity where the appraiser as well could see the full picture. Mr. Griggers noted that the two-tier approval process was also initiated which allows the appraiser to make the best decision possible. Mr. Griggers advised that the new process would allow for improved paper flow and communication with tax payers via email.

Mr. Griggers then explained the challenges in building the mass appraisal model in WinGap. Mr. Griggers again noted the moratorium put in place by legislature, prohibited value increases. At this time the Board of Appeals decided to delay the scheduled revaluation for 2010 until 2012. This same year the Board of Appeals elected to send notices in 2010 to all taxpayers. After notices were sent approximately 3,500 appeals were filed. Mr. Griggers further produced a graph which displayed the ongoing rise of foreclosures. In 2010 the number of foreclosures exceeded the amount of fair property sales. Mr. Griggers provided attendees with an example of the decline in values. With one subdivision, Cody's Plantation, the County is looking at a six million dollar lost on the 2012 tax digest due to lower property values. For the 2012 Tax Digest the valuation schedule will be updated. Mr. Griggers explained that in able for him to perform this he will need new working maps showing 2011 splits. Mr. Wilson advised he will get Chad Jacobs, Community Development Director to provide maps. Mr. Griggers also advised he will have to review the new urban land, residential land use map and commercial land use map. Mr. Griggers will also review rural land and update schedule.

Mr. Griggers then explained SB 346. SB 346 requires the County to value the property at its selling price. This is only for the first year that you acquire the property. Mr. Griggers noted that the rumor is that in 2012 the moratorium would be re-imposed in which would prohibit value increases. Mr. Griggers also noted that there is also talk about millage rate caps. Valuation caps tied to Cost of Living are also a possibility for the future.

Mr. Wilson stated that Mr. Griggers has gone over and beyond to help develop a system in which would make the appraisal system easier and more electronic. Mr. Wilson commended Mr. Griggers and the tax assessors office.

After a quick break, Mr. Griggers opened the floor for questions.

Mr. Griggers began by providing a question asked during the break. The question was, "What happens during the course of an appeal staff discovers that you have issues with the subdivision in which could influence the appraisal?" Mr. Griggers explained that even though the tax payer may experience inequities for the current year, the following year the schedules would be updated to correct the problem.

Commissioner Ray questioned what program and tracking mechanism to ensure good accounting of bank sales, fair market sales and what's going on in the community? Mr. Griggers noted that this was addressed before the system was implemented. Mr. Griggers advised that there are two classifications of sales; the general assembly (FMV @ 1<sup>st</sup> year) & the market sale. Commissioner Ray also questioned how often this information is sent to the County. Mr. Griggers answered stating that PT 61's are electronically sent to wingap weekly.

Mr. Wilson requested information on why tax digest values take affect January 1 and are not made available to staff until August when the budget is prepared in July. Mr. Griggers advised he can only give estimates and they have to wait until the model informative tool is provided to them. Mr. Griggers advised that cost modules for residential properties are not made available until December and July for commercial property. After this data is received, the new sales data must be analyzed. Mr. Griggers explained that it takes about a month to

get this information updated into WinGAP and a full twelve month history must be compiled for sales data to calibrate the module.

Sylvia Hollums, Tax Commissioner, explained that the sales data must be recorded also. When the property is sold it takes a substantial amount of time for this data to be recorded. There was also substantial discussion on why it takes so long to get sold properties recorded with the Clerk of Court. Marcia Norris, Clerk of Court advised that the time line for recording is 90 days. Mrs. Norris noted that a lot of attorney's are still not getting proper documentation recorded within the 90 day time period.

Kenny Smith questioned the effect on commercial property. Mr. Griggars advised that the effect on commercial property will be the same as residential. Commercial property owners will experience the same deficit in the coming years.

Mr. Wilson questioned the changes in legislation for the Board of Equalization. Mr. Griggers explained that recent legislation took the Board of Equalization from the County Tax Assessors office and made it the responsibility of the Clerk of Court. Mr. Griggers noted that assessors now have the authority to enter into the appeal and resolve without the Board of Equalization being involved. Essentially they can snatch it away and work it out with the tax payer.

The meeting was adjourned at 11:30 a.m.

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Eddie Freeman, Chairman

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William P. Wilson, Jr.- County Manager

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