

**MINUTES OF
JOINT MEETING**

**SPALDING COUNTY BOARD OF COMMISSIONERS,
CITY OF GRIFFIN BOARD OF COMMISSIONERS**

**&
GRIFFIN-SPALDING COUNTY BOARD OF EDUCATION**

**TUESDAY, FEBRUARY 14, 2012
Meeting Room 108, Spalding County Courthouse Annex
119 E. Solomon Street
12:00 P.M.**

County Commissioners present: Chairman Gwen Flowers-Taylor, Eddie Freeman, Chipper Gardner, Bob Gilreath, and Raymond Ray. County Manager William P. Wilson, Jr. and Attorney Jim Fortune were also present. Ex-Officio County Clerk Ricky L. Clark, Jr. was present to record the minutes. Chief Tax Assessor Tim Whalen was also present.

City Commissioners present: Chairperson Cynthia Reid-Ward, JoAnne Todd, Dick Morrow, Ryan McLemore, Doug Hollberg, Shaheer Beyah, Cora Flowers. City Manager Kenny Smith, Attorney Drew Whalen and Executive Secretary Judy Flournoy were also present.

Board of Education present: Chairman James Westbury, Jr., Zachary Holmes. Superintendent Dr. Curtis Jones & Chief Financial Officer Jim Smith were also present.

Budget Committee Members present: Administrative Services Director Jinna Garrison, Construction & Maintenance Superintendent Terry Tardy, Judge Sid Esary, Lt. Laurie Littlejohn, Beth Griffin, Community Development Director Chad Jacobs, TJ Imberger, Susan Norton, Elections Supervisor Terry Colling and Assistant to the Human Resources Director Wendy Law.

Board of Assessors Members Present: Thomas Wideman

Chief Appraiser Tim Whalen advised that in mid-November, the first work session was conducted with the Board of Commissioners. Since this time the Board of Commissioners has asked for an update on the projected impact of the reval.

Larry Griggers, CEO, AVTACS stated that the purpose of this meeting was to bring both Spalding County & the City of Griffin Commissioners along with the Board of Education up to date on the 2012 digest. Mr. Griggers explained to attendees how Spalding

County's population has transitioned from mostly rural to predominately urban. Further, Mr. Griggers explained how Spalding County population growth is not increasing as rapidly as other counties that border us. Clayton County is the only county that has the same growth as Spalding County with a 9.7% growth according to the 2010 census. Mr. Griggers also explained how the County is very dependent upon property taxes. He provided attendees the following breakdown of tax allocations: 49% levied by the School System, 35% County, 8% City of Griffin and 8% City of Sunny Side. Mr. Griggers explained that the main idea and goal of the Tax Assessor's Office is to give citizens a fair basis for supporting our functions with uniformity being used as a guide. Mr. Griggers stated that the purpose of revaluation is not to increase revenue but to reimpose fairness with property owners. Mr. Griggers explained that if the millage rate change is neutral, taxes will similarly change meaning that for everyone who taxes go up, someone else's goes down. Spalding County converted to the WinGAP system in 2004. The Department of Revenue found deficiencies in the 2005 Spalding County Tax Digest and were cited. Spalding County had to correct deficiencies or face a fine of \$150,000 and loss of use of digest. In 2007 Spalding County contracted with AVTACS and the year of 2010 was chosen to implement the revaluation. In 2007 the mortgage crisis hit.

Mr. Griggers stated that the General Assembly, in an effort to help tax payers, imposed a three year moratorium in 2009, stating that Counties could not increase values for the next three years. This procedure postponed revaluation until 2012. AVTACS then proceeded to convert Spalding County Assessor's Office to the mass appraisal model. Mr. Griggers stated that this process consisted of measuring and listing properties, taking photographs, identifying subdivisions and neighborhoods, qualifying sales, describing and standardizing properties and entering new data collected into the system. Mr. Griggers noted that mass appraisal is different than fee appraisal. The fee appraisal process is when the appraiser takes your property and finds at least three or more comparable properties to examine any differences within. Any differences are subtracted out of the appraisal and the estimate is compiled based on other similar properties. In the mass appraisal system certain characteristics of a home are defined. Mr. Griggers stated that over 31,000 parcels were visited in Spalding County and their measurements verified. This allows the assessors to inform citizens why their property is assessed at the rate it is. Mr. Griggers noted that in the process of analyzing a sale, the property is studied on the designated map in which the assessors have the capability to view properties sold within indicated areas. This map is color coded to provide an easier method of tracking sold properties vs. foreclosed properties. Mr. Griggers advised that by law you must assess properties at 40% of its market value.

Mr. Griggers stated that the Board of Assessors elected to send out notices to all property owners in 2010. This created chaos because citizens expected value reductions not increases. Mr. Griggers noted that in this period over 3,500 appeals were filed. In 2011 a much more streamlined appeal process was completed. The assessors invited taxpayers to come into the office and speak with assessors about the process to secure a resolution.

Mr. Griggers then presented a graph showing the decrease in fair market sales and the increase of bank sales. He noted that now that everything is complete, the valuation schedules for 2012 must be updated. The maps must be updated showing the 2011 splits. Mr. Griggers advised that 100% of the urban land has been surveyed and 49% of the residential land has been surveyed.

Mr. Griggers advised attendees that the numbers he provided the Commission earlier were worst case scenario and since he has learned that the County may not be impacted as bad. Mr. Griggers noted that staff has had more time and the opportunity to process more appeals. Mr. Griggers further provided the following numbers: The value of 2011 Digest is \$863,686,122, for 2012 \$835,624,150, digest loss thus far -\$28,061,972 percentage loss -3.3% (residential) with moratorium digest loss thus far -\$93,649,971 a percentage loss of 10.8%. Mr. Griggers noted that the General Assembly is currently trying to work on issues with property valuation. Mr. Griggers advised that during the 2011 session the following bills were introduced: HB381 which extends the moratorium for another three years. Mr. Griggers noted that this bill has not yet been passed. The other bill that was introduced was HB 31 accompanied by House Resolution 10 which is millage rate caps and has not passed either.

County Attorney Jim Fortune questioned if properties are starting to stabilize. Mr. Griggers stated that foreclosures are still rising, indicating a negative trend.

After question from Mr. Wilson, Mr. Griggers advised that the General Assembly in 2011 imposed a change that required the Assessor's office to remit to citizens notices on an annual basis whether changes were made or not. This procedure will cost the County additional money.

City Attorney Drew Whalen stated that the City of Griffin has a lot of blighted substandard properties and property owner's sell to each other on an annual basis. Mr. Whalen questioned if this practice keeps the digest value at the current sales level. Mr. Griggers advised that it has to be kept at the current sale price.

After question from Mr. Wilson, Mr. Griggers advised that in 2010 there were 400 appeals filed and in 2011 over 1000 appeals filed. Mr. Whalen stated that the 2010 & 2011 appeals are being worked jointly.

After question from Chairman Flowers-Taylor, Mr. Griggers advised that he hopes to have finalizations complete before budget proceedings begin.

Mr. Wilson questioned changes imposed by the legislature for 2011 regarding the Board of Equalization. Mr. Griggers explained that the Legislature felt that there needed to be a

great distance between the Board of Equalization and the Tax Assessors. The General Assembly put the Board of Equalization under the Clerk of Courts office. Mr. Griggers noted that the Clerk of Court had no time to prepare for the Board of Equalization. Marcia Norris, Clerk of Superior Court stated that the 2010 appeals are still outstanding. Mrs. Norris also explained that all of the members of the Board of Equalization have been reappointed and also the additional alternate members. Mrs. Norris stated that the Board of Equalization members are scheduled to go to training on March 12th. Mrs. Norris advised that normally there are three members and three alternate members on the Board and the county agreed to have an additional three alternate members due to the number of appeals.

The meeting was adjourned.

Gwen Flowers-Taylor, Chairman

William P. Wilson, Jr.- County Clerk