

**MINUTES OF  
SPECIAL CALLED MEETING**

**SPALDING COUNTY BOARD OF COMMISSIONERS**

**&**

**CITY OF GRIFFIN BOARD OF COMMISSIONERS**

**TUESDAY, AUGUST 28, 2012**

**Meeting Room 108, Spalding County Courthouse Annex  
119 E. Solomon Street  
10:00 A.M.**

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

City Commissioners present: Chairperson Cynthia Reid-Ward, JoAnne Todd, Dick Morrow, Ryan McLemore & Doug Hollberg. City Manager Kenny Smith & Attorney Drew Whalen were also present.

Board of Assessors Members Present: Chairman Bill Murray.

Chairman Flowers-Taylor called the meeting to order at 10:00 a.m. by welcoming all in attendance.

Larry Griggers, CEO, AVTACS stated that the purpose of this meeting was to bring both Spalding County & the City of Griffin Commissioners up to date on the 2012 assessments. Mr. Griggers explained that Spalding County had its last revaluation "hereinafter referred to as reval" in 1964. At this time the County kept up with values using internal staff only. The System that was used at this time was implemented by Alexander and Associates and was beginning to become outdated. Mr. Griggers further noted that the County in 2001 decided to join a host of other counties and implement a system formally known as WinGAP. This system is supported by the State Department of Revenue. Mr. Griggers advised that by utilizing the WinGap system, County staff was able to leverage the training offered by the State. Mr. Griggers explained that the format in which the data was configured with Alexander & Associates was extremely different from WinGAP. This caused a difficult conversion process. Mr. Griggers presented the following time line: In 2005, the Department of Revenue gave Spalding County a citation stating that the values are no longer uniform. In 2007 AVTACS was contracted to do a countywide revaluation. In 2008 the County was cited again by the Department of Revenue for not having corrected the deficiencies found in the 2005 digest, a fine was levied, and the County was advised that the problem must be fixed. Mr. Griggers noted that the State gave conditional approval that if the values were fixed by 2011 there would be no fine levied. In 2008 the mortgage crisis hit and in 2009 the General Assembly imposed a moratorium. The three year moratorium stated that Counties could not increase values for the next three years. Mr. Griggers noted that this moratorium postponed the reval scheduled for 2010. The Board of Assessors felt like residents were expecting the reval to go into effect. Mr. Griggers stated that a new law had been passed requiring counties to send assessment notices to everyone ever year, whether the values changed or not, and the Board of Assessors felt that they should go ahead and send notices to everyone early.

In 2011, the last year of the moratorium, the General Assembly added the caveat that not only do you have to put on the notice the value change but also the estimated amount of their taxes using the previous year's millage rates.

In 2011 the deficiency that the County was last cited for (average level of assessment being too low in 2008) had self-corrected since the market dropped to match our assessed values; however, there were new deficiencies discovered that indicated the tax burden was not being distributed uniformly among taxpayers.

In 2011, Legislature changed the appeals procedure and put full responsibility of second tier appeals in the office of the Clerk of Court.

Mr. Griggers stated that a part of the countywide Revaluation consisted of his staff canvassing the county to collect data on all properties to see exactly how existing properties had changed and to discover what properties were added that weren't there before. As this data was collected, characteristics were noted, photos were taken and this information was input into WinGap. Mr. Griggers further noted that cost schedules and land schedules were researched and then calibrated to sales in Spalding County. Mr. Griggers advised that the general purpose of revaluation is to restore uniformity so that when mileage rates are set, everyone pays only their fair share of the total taxes levied.

Mr. Griggers noted that upon successful completion of the revaluation, there were 11,815 parcels whose value increased, 582 no change and 17,653 taxes decreased. Mr. Griggers advised that the net digest did not change appreciably, which means that if the mileage rate remains the same there will be no new tax to the County, School and City of Griffin based on information collected from the revaluation.

Mr. Griggers further explained the mechanisms used to determine values such as obtaining values from various sources (builders, guides, Marshall & Swift) and permits that show how much people have actually spent on building. There are also several characteristics that affect values such as square footage, age, quality of construction, heating, plumbing, roof cover and exterior walls to name a few. Mr. Griggers stated that the property is also graded based on the quality. Once the cost is determined to build a home of like nature, appraisers determine the value of the land by studying vacant land sales when available or imputing the value of land using land to total value ratios (20% being typical). The locational influence is also looked at. Factors affecting land value consist of location, proximity to amenities, size, shape, topography, hydrology and easements. Mr. Griggers added that staff must also consider sales and check into the influence of bank sales. Mr. Griggers stated that banks don't typically sell at Fair Market Value, they sell at mortgage value or below.

Mr. Griggers then gave the following analysis of Appeals for the past four years:

**2009:** 638 appeals, sent out assessment notices only if there was a change.

**2010:** 2,793 appeals (9% of property owners)  
1,651 resolved (58.1%)  
\$43.6 million loss (2.6% of digest)  
1,132 forwarded to Board of Equalization  
**Sent out 33,000+ notices**

**2011:** 3,100 appeals (10 % of property owners)  
2,243 resolved (72.4%)  
\$43.6 million loss (2.6% of the digest)  
857 forwarded to Board of Equalization  
**Sent out 33,000+ notices**

**2012:** day 26 of 45  
1,942 appeals (6.2% of property owners)

606 resolved (40.7%)  
119 forwarded to Board of Equalization  
1,135 pending  
**Sent out 33,000+ notices**

Mr. Griggers stated that in 2011 the Legislature changed the law to allow Board of Assessors authority to settle appeals at any time. Mr. Griggers noted that the assessors now have better information for settling back years of appeals. Mr. Griggers suggested an agreement be reached with the Clerk of Court return the appeals she is holding for the Board of Equalization to allow the staff of the Board of Assessors another opportunity to settle the appeals based on the new valuation information gained during the 2012 Reval.

After questioning from City Commissioner Morrow, Mr. Griggers explained how commercial property appraisals differ from residential appraisals.

After questioning from City Commissioner Hollberg in reference to the City digest, Mr. Griggers advised that he would help the assessors prepare a preliminary estimated consolidation report to the City.

Sylvia Hollums, Tax Commissioner noted that if a property is under appeal when the digest is approved, she will bill the taxpayer at 85% of the disputed value. When the appeal is resolved, the County may owe if the value was established at less than 85% or if it was more the taxpayer may owe additional taxes.

State Representative John Yates questioned if the County was required to pay interest if a refund was necessary. Mr. Griggers stated that interest was paid to taxpayers when they had overpaid and was charged to taxpayers when they had underpaid.

City Commissioner Morrow questioned if the value can be increased during the appeal process if the appraiser finds new findings. Mr. Griggers advised that the value could be increased if something is discovered to make the property worth more; however, it doesn't happen often.

After questioning from City Commissioner JoAnne Todd, Mr. Griggers advised that he had seen more instances where appraisers working for banks were using bank sales in their appraisals, a practice that would have been unheard of a few years back. In some instances he was finding these appraisals were in his opinion undervaluing property.

**William Morris-160 Clayton Rd. Brooks, Georgia-** Mr. Morris stated that his property was hit by a tornado and a 2.5 half acre pond was sucked dry. He noted that the ground will no longer hold water. He stated that he probably has a 100 x 300 section of about 8" of water. He questioned how this affects his property value. Mr. Morris was advised to meet with the Tax Assessors Office after the meeting.

The floor was then turned over to Marcia Norris, Clerk of Court to update the Board regarding the Board of Equalization and the status of appeals.

Mrs. Norris advised that she did in fact request the Commission to approve a part-time administrative position solely for the Board of Equalization. She noted that there was miscommunication between Administration and the Clerk's office that this position had been approved. Mrs. Norris advised that there are currently a total of nine (9) members on the Board of Equalization. She noted that all spots have been filled with the exception of one that will be filled in October.

Chairman Flowers-Taylor questioned if the Board of Equalization members paid. Mrs. Norris advised that the members were paid. Chairman Flowers-Taylor stated that her concerns are for the 2010 and 2011 appeals that have not been heard. After questioning from Chairman Flowers-Taylor, Mrs. Norris advised that she doesn't know the exact number of appeals open but does not believe the number is as high as projected earlier. In

addition, Mrs. Norris advised that the Board of Equalization was not yet ready to hear any appeals; all members will complete training in January 2013. To date, only three members have completed training. Chairman Flowers-Taylor questioned if these unheard appeals would have an adverse effect on our budget. Mrs. Norris advised that she does not have an answer.

City Commissioner Morrow stated that it should be a priority for the Clerk of Court to get members trained. Mrs. Norris stated that there are only certain times throughout the year that training is offered. Mrs. Norris noted that classes have been filled when she's tried to register members. After questioning from City Commissioner Todd, Mrs. Norris advised that the Grand Jury appoints members to the Board of Equalization.

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

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Gwen Flowers-Taylor, Chairman

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William P. Wilson, Jr.- County Clerk