

# **GEORGIA, Murray County**

## **MINUTES**

**The Murray County Commissioner held a public meeting Tuesday, February 1, 2011 at 9:00 a.m. in the hearing room of the Murray County Courthouse Annex.**

**Commissioner Ridley called the meeting to order and welcomed those in attendance.**

**By signature and execution the minutes of January, 2011 were approved.**

**With no additions or deletions to the agenda, Commissioner Ridley adopted the agenda as presented.**

**Under new business the following items were addressed and approved.**

**A.     Approved Murray County Land Use Development Planning  
Commission Minutes Dated January 18, 2011**

**The meeting was called to order by Chairman Steve Anglea at 7:00 pm.**

**The first order of business was approval of the agenda. David McDaniel made the motion to approve the agenda as presented. Darrell Smith seconded the motion and the motion was unanimously approved.**

**The next order of business was approval of the minutes from the December 14, 2010 meeting. Edward Dunn made a motion to approve the minutes as written. The motion was seconded by David McDaniel and was unanimously approved.**

**The next order of business on the agenda, under Old business, was review of the site plans of the proposed Convenience Center located next to the Fire station on Ga. Hwy 225 South. The motion to approve the request to re-zone the two acre tract of property from AG to IND was made by Darrel Smith and seconded by David McDaniel and was unanimously approved.**

**Steve Anglea opened the public hearing on item number 1 of New Business, for a Conditional Use review of 4.98 acres of property for Livestock, Raising 50 Animals or less, belonging to Jose Rangel, located at 1121 Walker Road. Mr. Rangel stated he wanted to legal with his mini farm. Mr. Charles Brown of 1037 Walker Road, did not have a problem with the request and said that Mr. Rangel was a good neighbor. There were no other comments, either for or against the request and Chairman Steve Anglea closed the public hearing. David McDaniel made the**

**motion to approve the request with the condition that the number of animals be limited to 5 goats, 15 chickens, 1 calf, 5 turkeys, and 6 geese. At the request of Darrell Smith, the motion was amended to prohibit swine, horses, and fighting roosters. Larry Morrison seconded the motion. The motion was unanimously approved.**

**Having completed the agenda, Chairman Steve Anglea asked for a motion to adjourn. The motion was made by David McDaniel and seconded by Edward Dunn and was unanimously approved. The meeting adjourned at 7:18 pm.**

**B. Contract: Governmental Systems Inc./Software/Hardware Support  
2011 Tax Commissioner \$5,151.00 Clerk of Superior Court \$2856.67**

**Software/Hardware Support for Tax Commissioner's Office from  
Governmental Systems, Inc., PO Box 28018, Macon, Georgia 31221-8018**

**Software Support \$3,122.00      Hardware Support \$2,029.00**

**Software/Hardware Support for the Clerk of Superior Court's Office from  
Governmental Systems, Inc., PO Box 28018, Macon, Georgia 31221-8018**

**Software Support \$ 928.00      Hardware Support \$1,928.67**

**C. Amendment 2<sup>nd</sup> Reading: Chapter 54, Roads, Article II, Street  
Numbers, Section 54-26, thru 54-50**

**AMENDMENT  
TO  
THE CODE OF MURRAY COUNTY**

**STATE OF GEORGIA  
MURRAY**

**COUNTY OF**

**WHEREAS**, the Commissioner of Murray County has determined that it is in the best interest of the public to amend the Murray County Code, and

**WHEREAS**, the Commissioner of Murray County finds such amendments to be useful, necessary, and proper, and protective of the environment, and the health, welfare, and safety of the public, and

**NOW THEREFORE BE IT SO RESOLVED**, by the Murray County Commissioner, that the Murray County Code be amended as follows:

**Under Chapter 54, Roads, Article II, Street Numbers, Section 54-26 thru 54-50, shall be deleted in its entirety, and replaced with Article II, Street Naming and Addressing, and shall read as follows:**

## **Sec. 54-26. Purpose**

The E-911 Addressing Department shall develop a standard system by which addresses may be assigned and maintained from this time forward. This addressing system shall be used in designating addresses for new and existing structures and to resolve address problems which may confuse citizens or delay the response of emergency services and other service providers by:

- (1) Creating a formal system with standards and regulations for assigning road names to be administered by the E-911 Addressing Department.
  - a. E-911 Addressing Department – for new structures
  - b. E-911 Addressing Department – for existing structures.
- (2) Providing for notification of interested parties of assigned new road names and address numbers, and maintain a master record of addresses.
- (3) Provide minimum standards and regulations for display of addresses and road signs that comply with Georgia Department of Transportation (GDOT), National Fire Protection Associations (NFPA), Manual on Uniform Traffic control Devices (MUTCD), and local ordinance standards.
- (4) Providing for the enforcement of these guidelines.

## **Sec. 54-27 Road Names**

The E-911 Addressing Department shall be the agency with exclusive authority to name Roads in Murray County and for the purpose of this ordinance, a Road shall be defined as a public or private thoroughfare which meets locally established design standards and which affords the principal means of access to abutting property however designated as a street, highway, thoroughfare, parkway, road, avenue, boulevard, or place.

## **Sec. 54-27-01. Naming Roads**

- (1) A road shall not be given a name which duplicates the name of any other road in Murray County.
- (2) A road shall not be given a name which sounds like or approximates the name of any other road in the County.
- (3) The proposed name of any new roads will be verified with the E-911 Addressing Department database to avoid duplication before any assigning will be completed.

(4) An official name shall be given to a private road or driveway and approved by the E-911 Addressing Department when:

a. The road or driveway, public or private, which services three (3) or more residences, or the location and/or length of the private road or driveway, is such that for safety and emergency purposes it is more appropriate to name the private road or driveway than to assign addresses from the main road.

(5) County road numbers or route numbers shall not be allowed in place of road names.

#### **Sec. 54-27-02. Changing Existing Road Names**

(1) The existing road name, or the name applies to a right -of-way as shown on an approved preliminary plat or recorded plat, shall be changed when:

a. Road construction has resulted in the extension of a road to another road so that both roads are joined in such a manner that both roads may be considered one road.

b. In the instance of changing a road name, one of the two existing roads shall be used.

c. The E-911 Addressing Department shall determine which road name is used based upon the road name which results in the fewest number of address changes and/or the road name which is the oldest.

(2) Street name changes shall only be allowed when the name is a duplicate of another street a designated postal area or within Murray County and interferes with the accurate dispatch of emergency vehicles or postal delivery.

(3) In the case of a street name change, the following procedure will be followed:

a. The reason for the street name change shall be documented with date and reporting party.

b. If necessary, a new numeric address shall be determined using the E-911 Addressing Department addressing standards.

#### **Sec. 54-27-03. Notification of Road Names**

The E-911 Addressing Department shall notify interested persons of new road names, change in existing road names and if applicable, any change in structure address numbers or length of road. The notification list shall include the affected property owners, U.S. Postal Service, Murray County Sheriff's Office, Murray County Public Works, Murray County Building Inspector, Murray County Code Enforcement and the Murray County Land Use Office.

## **Sec. 54-28. Commemorative Street Naming**

### **Sec. 54-28-01. Definition**

For the purposes of these guidelines, commemorative naming refers to the bestowing of an additional name to portions of streets or highways, commemorating person or events, as a way to honor or memorialize the person or event in question. A commemorative street name does not change the official street name or address of any property along that stretch of street or highway. Commemorative street naming guidelines will only be effective in the unincorporated area of Murray County.

### **Sec. 54-28-02. Guiding Principles**

- (1) A proposed name will only be considered for persons posthumously; a minimum of five years must elapse from the date of death before a commemorative name proposal will be considered.
- (2) For events, at least twenty-five years must have elapsed since the occurrence of the event.
- (3) A commemorative name will only be considered for subjects with a strong association with the area, or of outstanding significance to the cultural legacy or development of the area, the state or the nation.
- (4) A proposed name will be supported by the local community and reach beyond a single or special interest group.
- (5) A commemorative name will not be used to commemorate victims or mark the location of accidents or tragedies.

### **Sec. 54-28-03. Procedures**

Before contemplating a proposal and undertaking the necessary research, proponents should contact E-911 Addressing Department in order to obtain guidelines and procedures for establishing a commemorative name in Murray County. In order for a portion of a street or highway to receive consideration for commemorative naming, the following items shall be submitted:

- (1) Map delineating the length of the section of street or highway to be named.
- (2) Rationale for the proposal
- (3) Evidence that the proposed name is not in use elsewhere in Murray County and that the proposed name is acceptable and has broad community support.
- (4) Brief biography and photograph of the person to be commemorated, including a description of his/her association with the area where the feature is located and an

explanation of the unique contribution that would single him/her out for commemoration in the fashion.

- (5) For events, a description of the event and its association with the feature in question.
- (6) Statement of the proponent's relationship to the person or event to be commemorated.

## **Sec. 54-29. Address Numbering**

### **Sec. 54-29-01. E-911 Addressing Department**

- (1) The E-911 Addressing Department shall be the agency with exclusive overall administration and coordination responsibility to administer these guidelines following initial implementation.
- (2) Street addresses shall be issued by the E-911 Addressing Department for all principle dwellings and buildings located on all officially mapped public and private roads.
- (3) Addresses will be provided only on those roads that have been assigned a name in accordance with the guidelines set forth in the Article.
- (4) The Director of Murray County Public Works shall make the determination of where a driveway shall connect to a County road, the Director of City of Chatsworth Street department shall make the determination upon a City street and the Georgia Department of Transportation shall make the determination upon a State Highway.

### **Sec. 54-29-02. Master Street Address Guide (MSAG)**

- (1) The GIS Division of E-911 Addressing Department shall maintain a geo-file showing the location of each structure which has an address and the address number. The geo-file shall be updated as addresses are added.
- (2) The Master Street Address Guide (MSAG) will not be released for sale, lend, or copy to the general public.

### **Sec. 54-29-03. Address Numbering System**

#### **(1) Address Numbering Structure**

- a. Even numbers shall be on the right side of roads and odd numbers shall be on the left side of roads.
- b. Numbering starts where the road begins and shall end at an intersection or actual end of the road. Mid road beginnings or endings will not occur.

c. Numbers are determined by use of a distance measuring device and GPS equipment located in the E-911 Addressing vehicle.

**(2) Fractional, alphanumeric, Hyphenated Addresses**

a. There shall be no use of fractional addresses, alphanumeric address numbers or hyphenated address numbers. This also applies to apartment numbers and suite numbers.

**(3) Component Order**

a. Components of a street address shall always be in the following order: address number, directional prefix (if any), street name and street type, designation of apartment or suite, and apartment/suite number.

**(4) Circular Streets**

a. A circular street/road is one that returns to the same origin point or to the same originating road/street. Circular streets/roads shall be numbered beginning at the low numbered intersection and continuing to the other end of the street/road.

**(5) Cul-De-Sacs**

a. Cul-de-sacs shall be addressed using the system based on the baseline/meridian structure; odd/even numbers on the appropriate sides of the street and meeting at the midpoint, or the back of the cul-de-sac.

**(6) Corner Lots**

a. It is preferable for corner lots to be addressed to the road that the driveway is accessed from.

b. The assigned address will be determined by the site plan presented at the time a building permit is requested and in compliance with section 54-29-01 (4).

**(7) Private Drive/Easements**

a. Private drive/easements may be addressed to an existing adjoining road when they serve no more than two (2) lots or structures. A sign or post which clearly indicates the address numbers assigned to the structures shall be located at the entry point of the private drive/easement, and is the responsibility of the parcel/structure owner. Private drives and easements that serve three (3) or more lots or structures will be named as a private road as outlined in Sec. 54-27-01 (4) a.

**(8) Single Family Residences**

a. A single family residence shall receive its own individual address determined by the basic rule for distance and direction.

## **(9) Duplex Residences**

- a. A duplex shall be addressed with each unit receiving its own individual address determined by the basic rule for distance and direction.

## **(10) Apartment Residences**

- a. Apartments shall be numbered with the main building receiving one address and each individual apartment being assigned apartment numbers as secondary location indicators. The apartment number assigned should indicate floor location (e.g. Apt 204 is the fourth apartment on the second floor). Alphanumeric numbers are not to be used. Apartment buildings with multiple entrances, where each entrance provides access to a limited number of apartments, shall require an address for each individual entrance as determined by the street allowing main access to the entrance and following the basic rule for distance and direction.

## **(11) Manufactured Home Parks/Communities/Subdivisions**

- a. Each individual manufactured home space shall be assigned its own individual address following the basic rules for distance and direction. This generally results in leaving 4 to 8 numbers between adjacent sites.

## **(12) Townhouses**

- a. Townhouses that are individually owned and not part of an apartment complex shall be assigned an individual address for each unit as determined by the street allowing main access to the building and following basic rules for distance and direction. In cases where entry is not from the street on which the townhouse is addressed, for instance alleys or parking areas, address numbers shall be posted on both the front and rear of the structure. Townhouses that are under the apartment category will be addressed as apartments, with the main building receiving one address and each individual townhouse being assigned apartment numbers as secondary locators.

## **(13) Condominiums**

- a. Condominiums shall be assigned an individual address for each unit as determined by the street allowing main access to the building and following the basic rules for distance and direction. In cases where entry is not from the street on which the condominium is addressed, for instance alleys or parking areas, address numbers shall be posted on both the front and rear of the structure.
- b. An apartment building or townhouse complex that is converted to a condominium shall be required to be addressed with an individual address for each unit.

## **(14) Office Buildings**

- a. Office buildings shall be numbered with the main building receiving one address and each individual office being assigned suite numbers as secondary location indicators. The suite number assigned should indicate the floor location (e.g. Suite 204 is the fourth office on the second floor). Alphanumeric numbers are not to be used. Office buildings with multiple entrances, where each entrance provides access to a limited number of offices, shall be assigned an address for each individual entrance as determined by the street allowing main access to the entrance and following the basic rules for distance and direction.

#### **(15) Individual Commercial Buildings**

- a. Individual commercial buildings shall be given one address to the road/street on which the driveway access is located as determined by the basic rules for distance and direction. When a business faces a main road, but is accessed from a secondary road/street, an address will be allowed to the main road/street if the primary entrance faces the main road/street. In addition to being posted on the side of the building facing the main road/street, this address shall be posted on the outside of the main building in a manner that is legible to the public as well as emergency responders from the point of access.
- b. An individual building, housing more than one business, shall require a separate address for each unit. Suite numbers shall not be allowed.
- c. A large retail complex/superstore that houses one main retail business with additional smaller retail spaces within (i.e. Grocery store with cleaners, bank, hair salon, etc.) shall be assigned one address for the use of all businesses located within the main structure. This address shall be posted on the outside of the main building in a manner that is legible to the public as well as emergency responders.

#### **(16) Strip Commercial Buildings**

- a. Strip commercial building shall require an address to be reserved for each individual entry door. Careful planning shall be taken to reserve enough numbers for future divisions of businesses. Each business shall receive its own individual address. If a business is large enough to use space accessed by two or more doors, the business shall be assigned the number that corresponds to its primary entrance.

## **(17) Miscellaneous Structure**

- a. Outbuildings and/or utilities requiring metering that are required to have an address shall be given their own individual address, generally 4 to 6 numbers from the main residence. Outbuildings having their own access drive shall be assigned an address following basic rules for distance and direction.

## **(18) Wireless Tower**

- a. A wireless tower shall be assigned one address determined by the basic rules for distance and direction. When additional carriers are added all carriers will be assigned a suite number with the address including the carrier. A sign or post which clearly indicates the address numbers assigned to the tower shall be located at the entry point of the road/street on which tower is located.

### **Sec. 54-29-04. Changing Address Numbers**

It shall be the policy of these guidelines to discourage the practice of changing existing addresses or address numbers which are already in use.

#### **(1) Exceptions.**

- a. If the existing address number is not in sequence and does not run consecutively in the same direction as the county address system.
- b. If the existing address number is such that assignment of address numbers for new structures is not practical and in keeping with the requirements.
- c. When a new road is constructed, or recognized, and when the most appropriate address for a structure should be on that new road rather than the original road. For example, such as when a structure is on previously land locked property and then has a new road built to service it.
- d. If it is determined that an address needs to be changed for safety and emergency purposes.
- e. When an address is duplicated or otherwise in violation of these guidelines.

#### **(2) Whenever an error in a numeric address or street name comes to the attention of the E-911 Addressing Department, they shall initiate proceedings to correct the error.**

(3) Address changes become effective within thirty (30) days of receipt of Notice of Address Correction. A resident who does not put a change of address in with their Post Office and who does not display the new correct address within the 30 day period will be in violation of these guidelines and subject to penalty as provided by the guidelines.

(4) In the case of a numeric address change, the following procedure shall be followed:

- a. The reason for the numeric change shall be documented with the date and signature of reporting party.
- b. A new numeric address shall be determined using the E-911 Addressing Department addressing standard.
- c. The property owner or owners shall be contacted in written form using the governing addressor's information to identify ownership.

#### **Sec. 54-29-05. Notification of Address**

The Building Inspection Department shall notify the E-911 Addressing Department when a Building permit has been issued that will require an address. The E-911 Addressing Department shall have five (5) business days to issue the new address if location complies with all rules and regulations contained in this ordinance or other ordinances, or rules and regulations of other governing departments, agencies or entities.

- (1) The Murray County E-911 Addressing Department shall assign addresses and provide the person with a form containing the following information:
  - a. The structure address number
  - b. Compass designation
  - c. Road name
  - d. Street Suffix Name
- (2) The applicant shall make use of this form to notify in turn utilities, post office, or other interested persons or parties.
- (3) The Building Inspection Department shall not perform inspections until after an address number has been issued for the proposed structure.
- (4) The E-911 Addressing Department shall assign addresses in the original instance after adoption of these guidelines.

(5) In cases where an existing address number is changed, the E-911 Addressing Department shall send written notice to each resident, occupant, or person with an affected address on the road/street and to the owner, if different of structures with a change of address form within ten days by mail or personal delivery.

## **Sec. 54-30 Display of Address Number and Street Name Signs**

### **Sec. 54-30-01. Display of Address Number**

It shall be the responsibility of each property owner, trustee, lessee, agent and occupant of each residence, apartment building, business or industry to post and maintain, at all times, address numbers as required under this policy. All addresses shall be displayed in such a way that they are unobstructed and legible from the traveled roadway.

- (1) When a cluster box is used it will only be required for the address to be displayed on the structure.
- (2) Manufactured homes located within a development shall display the address number in numbers of at least four (4) inches in height and on the side of the home facing the access road.
- (3) Structures located within a subdivision, condominium or within a city or village that is within fifty (50) feet from the edge of the road right-of-way shall:
  - a. Display the assigned address number on the structure in such a way that is visible from the road or at the entrance to the structure.
  - b. The address shall also be displayed on both sides of the mailbox.
  - c. The address shall be composed of reflective numbers that are not less than four (4) inches in height and in contrast to the background to which they are affixed.
  - d. The address shall not be obstructed in any way by form of landscape, other mailboxes or newspaper delivery boxes.
- (4) When the mailbox is obstructed, it will be required that an address sign be displayed at the road, following the standards listed for structures located more than fifty (50) feet from the road/street
- (5) Structures located more than fifty (50) feet from the edge of the road right-of-way shall comply with the previous requirements listed for structures within fifty (50) feet of the edge of the right-of-way and in addition shall:

- a. Display the assigned address number on a post, fence or wall or other permanent structure no farther than ten (10) feet back from the edge of the traveled roadway.
- b. The address shall be composed of reflective numbers that are not less than four (4) inches in height and in contrast to the background to which they are affixed.
- c. The numbers shall be not less than four (4) feet and not more than seven (7) feet above the ground.

#### **Sec. 54-30-02. Display of Street Name Signs**

New roads shall have permanent street name signs posted by the date of final approval given by the Murray County Planning & Zoning Department and all other departments that govern developments. Street name signs on public roads shall be installed in accordance with **Sec. 54-1-17** of The Code of Murray County.

- (1) All road signs shall be MUTCD compliant for both public and private roads.
- (2) All public street name signs shall have a white legend on a green background.
- (3) All private street/road signs shall have a white legend on blue background.

#### **Sec. 54-31 Enforcement**

The provisions of this ordinance shall be enforced by any Law Enforcement officer, Code Enforcement Officer, County Marshal, E-911 Addressing Department officer, Building Inspector, Fire Chief or designee, or any person that the County Commissioner shall so designate and pursuant to law. Any person violating any provision of this ordinance, and upon conviction, shall be subject to a fine not to exceed \$1,000.00, sixty days imprisonment, or both.

**FIRST READING**, this the 7th day of December, 2010

**SECOND READING**, this the 1st day of February, 2011

**SO ORDAINED AND EFFECTIVE, this the 1<sup>st</sup> day of February, 2011.**

**D. Resolution: Appoint Tom Starnes County Legislative Coordinator (CLC)**

**RESOLUTION**  
**Murray County Commissioner**  
**Appointment of County Legislative Coordinator (CLC)**

**WHEREAS**, legislative decisions made by the Georgia General Assembly increasingly impact county governments; and

**WHEREAS**, the Association of County Commissioners of Georgia (ACCG) monitors and reports on legislative proposals on a regular basis during and after each legislative session; and

**WHEREAS**, ACCG regularly seeks input and comment from county officials and staff in assessing the impact of legislative proposals and in developing responses to such proposals; and

**WHEREAS**, to ensure an effective and accurate response, there must be a process whereby reports from ACCG and request from ACCG for information or analysis of legislative proposals are directed to the most appropriate officials or staff for a response.

**NOW, THEREFORE, BE IT RESOLVED** to most effectively respond to legislative proposals affecting counties, there shall be one county official or staff person designated by the Commissioner to serve as the County Legislative Coordinator (CLC) for Murray County.

**BE IT FURTHER RESOLVED** that the CLC for Murray County shall have the following:

1. Access to all department heads and county officials to obtain information and data.
2. Access to the commissioner.
3. Working knowledge of county operations.
4. The ability and time to respond to requests for information from ACCG policy staff in a timely manner.
5. Authority within the county government structure to request and receive timely responses to requests for information.
6. Knowledge of the various departments within the county and the points of contact within each to obtain information and feedback.
7. Ability to provide periodic reports to the commissioner and other county officials regarding the legislative reports and activities of ACCG.

**BE IT FURTHER RESOLVED** that the commissioner hereby designates Tom Starnes to serve as CLC for Murray County and until further notice.

**BE IT FURTHER RESOLVED** that notice of this appointment be immediately transmitted to the Association County Commissioners of Georgia.

**E. Capital Purchase: 2011 Ford Crown Vic for Sheriff's Dept \$23,066 to be paid from 2007 SPLOST funds.**

**Purchased 2011 Crown Victorian at a cost of \$23,066.00 for the Sheriff Department, to be paid out of Splost 2007 Funds. Purchased from L.G.S. Public Safety Products, 2752-B Hwy 129 South, Cleveland, Georgia 30528, Phone 1-866-937-2547.**

**F. Resolution: Freeport Tax Exemption to set at 20%**

**RESOLUTION**

**Resolution to Allow a Freeport Tax Exemption after Application Made**

**WHEREAS**, pursuant to Chapter 5 of Title 48 of the Official Code of Georgia Annotated, the electors of a political subdivision of the State of Georgia may grant an exemption from ad valorem taxation on certain tangible personal property located within the political subdivision; and

**WHEREAS**, the Commissioner of Murray County, Georgia, finds it to be in the best interest of the County that a freeport exemption be granted for all qualified inventory commencing January 1, 2011; and

**WHEREAS**, the Commissioner of Murray county, Georgia, finds it to be in the best interest of the County that a freeport exemption be granted for all qualified inventory commencing January 1, 2011; and

**WHEREAS**, the Commissioner of Murray County, Georgia, did in fact call a special election for the purpose of determining whether a freeport exemption should be granted for some or all of the personal property that qualifies for tax exemption pursuant to Georgia law and the same having passed by a majority vote of the registered voters of Murray County, Georgia.

**NOW, THEREFORE, BE IT AND IT HEREBY IS RESOLVED**, by the Commissioner of Murray County, Georgia, as follows:

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That a special election was called and was held in the County on the 2<sup>nd</sup> day of November, 2010, for the purpose of submitting to the voters of the County for their determination the question of whether a freeport exemption should be granted for some or all personal property that qualifies for freeport tax exemption pursuant to Georgia law.

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The following provisions were in fact passed by a majority of the voters of Murray County, Georgia and the Commissioner of Murray County, Georgia finds it in the best interests of Murray County, Georgia to implement the same:

Commencing January 1, 2011, Murray County shall exempt from ad valorem taxation inventory of goods in process of manufacture or production which shall include all partly finished goods and raw materials held for direct use or consumption in the ordinary course of the taxpayer's manufacturing or production business in this state. The exemption shall apply only to tangible personal property which is substantially modified, altered, or changed in the ordinary course of the taxpayer's manufacturing or production business in this state. This exemption shall only be effective if applied for to the Murray County Board of Assessors and the Georgia Department of Revenue, if applicable.

Commencing January 1, 2011, Murray County shall exempt from ad valorem taxation inventory of finished goods manufactured or produced within this state in the ordinary course of the taxpayer's manufacturing or production business when held by the original manufacturer or producer of such finished goods. This exemption shall be for a period not exceeding 12 months from the date such property is produced or manufactured.

Commencing January 1, 2011, Murray County shall exempt from the ad valorem taxation inventory of finished goods which, on January 1, are stored in a warehouse,

dock, or wharf, whether public or private, and which are destined for shipment to a final destination outside this state, and inventory of finished goods which are shipped into this state from outside this state and stored for transshipment to a final destination outside this state. This exemption shall be for a period not exceeding 12 months from the date such property is stored in this state.

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The exemptions so applied for shall be implemented at a rate of 20% per year, unless it is deemed appropriate to increase said increment to a greater rate upon subsequent resolution.

ADOPTED AND APPROVED, this 1<sup>st</sup> day of February, 2011.

**Documents are located in the auxiliary file.**

**ADJOURNMENT:**

**This 1st day of February, 2011**

**ATTEST:**

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**Tommy Parker, Interim County Clerk**

**David Ridley, Commissioner**

**In Attendance: David Ridley, Tom Starnes, Tommy Parker, Pat Ausmus, steve Noland, Dana Burch, Steve Anglea, Mark Millican, Mack Belue, Danny Cochran, Dick Barnes and Edward Dunn**