

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax
January 10, 2023 – 9:00AM
419 E Solomon St, Griffin, GA 30223

A. CALL TO ORDER

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

The Spalding County Board of Tax Assessors regular scheduled meeting was held on January 10, 2023, at 9:00AM in the Courthouse Annex, Meeting Room. The meeting was called to order by Chairman Johnie McDaniel, with Member Brad Wideman attending. Others present include Chief Appraiser Jerry Johnson and Board Secretary Betsy Bernier. Vice Chairman Dick Morrow was not present.

B. CITIZENS COMMENT

Speakers must sign up prior to the meeting and provide their names, addresses and the topic they wish to discuss. Speakers must direct your remarks to the Board and not to individual Member or to the audience. Personal disagreements with individual Members or County employees are not a matter of public concern and personal attacks will not be tolerated. The Chairman has the right to limit your comments in the interest of disposing of the County's business in an efficient and respectable manner.

Speakers will be allotted three (3) minutes to speak on their chosen topics as they relate to matters pertinent to the jurisdiction of the Board of Tax Assessors. No questions will be asked by any of the members during citizen comments. Outbursts from the audience will not be tolerated. Common courtesy and civility are expected at all times during the meeting. No speaker will be permitted to speak more than three (3) minutes or more than once, unless the Board votes to suspend this rule.

Corey Chadwick and Stephanie Cagle, 2787 Jackson Road, were present to ask the Board to allow Conservation Use Valuation Assessment on their parcel for 2022. After general discussion, the Board asked the Chief Appraiser to conduct research into the request and report back with staff recommendations during the February 14, 2023 regular meeting.

Motion by Member Wideman to amend the agenda to reschedule New Business item H: Closed Session to the February 14, 2023 meeting, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

C. MINUTES

1. Consider the approval of the December 13, 2022 Minutes.

Motion by Member Wideman to approve the December 13, 2022 Minutes, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

D. CONSENT AGENDA

1. Consider the approval of 2022 S5 Disabled Veteran homestead exemption for the following parcel:

MARQUIS WHETSTONE
229A-03-093

2. Consider the approval of 2023 S5 Disabled Veteran homestead exemption for the following parcel:

COREY GAYLE
080A-04-004

3. Consider the approval to release Conservation Use Valuation Assessment and assess a breach penalty for the following parcel:

MARK & JULIE FRITZ
209-01-014C, 32.99 ACRES

4. Consider the approval to release Conservation Use Valuation Assessment due to a sale and penalties paid at closing for the following parcels:

MARK & JULIE FRITZ
214-01-010A, 6.50 ACRES
214-01-010B, 28.31 ACRES

Motion by Member Wideman to approve the Consent Agenda, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

E. NEW BUSINESS

1. Election of Chairman of the Spalding County Board of Tax Assessors for calendar year 2023.

Motion by Member Wideman to elect Johnie McDaniel as Chairman of the Board, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

2. Election of Vice Chairman of the Spalding County Board of Tax Assessors for calendar year 2023.

Motion by Member Wideman to elect Dick Morrow as Vice Chairman of the Board, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

3. Consider the appointment of Betsy Bernier as Secretary of the Spalding County Board of Tax Assessors for calendar year 2023.

Motion by Member Wideman to appoint Betsy Bernier as Secretary to the Board, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

4. Consider the approval of an Exempt Property application for the following parcels:

COMMUNITY CHURCH OF GRIFFIN INC
011-19-002
011-19-008

General discussion on the eligibility of the applicant to receive exempt status.

Motion by Member Wideman to approve exempt status for the two parcels, motion was seconded by Chairman McDaniel and carried unanimously 2-0.

F. CHIEF APPRAISER'S REPORT

1. The 2023 Mobile Home Digest was delivered to the Tax Commissioner on January 4, 2023.

General discussion on the Mobile Home Digest.

2. 2022 Appeals update.

Chief Appraiser Johnson advised on the number of resolved and remaining appeals. Discussion on upcoming Superior Court settlement conferences, Hearing Officer appeals, and rescheduled Board of Equalization hearings.

3. Preparation of the 2023 beginning sales ratios.

Discussion on the 2022 sales data and beginning ratios under review by the Chief Appraiser.

4. 2023 Current Ad Valorem Edicts and Trends (CAVEAT) in May 2023.

General update on the upcoming conference.

5. Current Board of Assessors term expiration dates.

The Board asked Chief Appraiser Johnson to communicate with the Board of Commissioners about the upcoming term expirations.

G. ASSESSORS COMMENTS

None

H. CLOSED SESSION

1. Consider a request from Chairman Johnnie McDaniel to conduct a Closed Session for discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A.50-14-3(6).

Per prior motion and second, the Closed Session was rescheduled to the February 14, 2023 meeting.

I. ADJOURNMENT

Motion by Member Wideman to adjourn at 10:17AM, motion was seconded by Chairman McDaniel and carried unanimously 2-0.