# **MINUTES**

Spalding County Board of Tax Assessors – Regular Session Tax February 14, 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 February 14, 2023 at 9:40AM after a quorum arrived in the Courthouse Annex, Meeting Room. The meeting was called to order Vice Chairman Dick Morrow, with Member Brad Wideman attending. Others present include Chief Appraiser Jerry Johnson and Board Secretary Betsy Bernier. Chairman Johnie McDaniel 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.

None

# C. MINUTES

1. Consider the approval of the January 10, 2023 Minutes.

Motion by Member Wideman to approve the January 10, 2023 Minutes, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

#### D. OLD BUSINESS

1. Consider the approval of a request for 2022 Conservation Use Valuation Assessment on the following parcel:

STEPHANIE MARANDA CAGLE & COREY STEVEN CHADWICK 211-01-023, 115.38 ACRES

The Department of Revenue confirmed the law does not allow for retroactive Conservation Use applications.

Motion by Member Wideman to deny 2022 Conservation Use, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

#### E. CONSENT AGENDA

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

COLEE PARKER 044E-01-067

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

JOHN W MORGAN JR 312-01-074 WILLIAM G CHRISTIE 279-01-006C CHARLIE K JACKSON 103A-01-003 DAVID HARLAN MACE JR 303-01-036

3. Consider the approval of 2023 SS Surviving Spouse of a disabled veteran homestead exemption for the following parcel:

JUDITH WALLACE

274-01-075

- 4. Consider the approval of 2023 non-disclosure of public information renewals. SEE ATTACHED LIST
- 5. Consider the approval of 2023 new requests for non-disclosure of public information. SEE ATTACHED LIST
- 6. Consider the approval of 2023 new applications for Conservation Use Valuation Assessment (CUVA).

SEE ATTACHED LIST MARKED EXHIBIT A: 2023 NEW CUVA APPLICATIONS

7. Consider the approval of 2023 renewal applications for Conservation Use Valuation Assessment (CUVA).

SEE ATTACHED LIST MARKED EXHIBIT B: 2023 CUVA RENEWAL APPLICATIONS

8. Consider the approval of 2023 continuation applications for Conservation Use Valuation Assessment (CUVA).

SEE ATTACHED LIST MARKED EXHIBIT C: 2023 CUVA CONTINUATION APPLICATIONS

Motion by Member Wideman to approve Consent Agenda items 1 through 8, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

## F. NEW BUSINESS

1. Consider the approval to release Conservation Use Valuation Assessment and assess breach penalties on the following parcel:

SANDRA CARTER 240-01-001G, 27.91 ACRES

Motion by Member Wideman to approve the CUVA breach and assess penalties, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

2. Consider the approval of 2023 new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

NICOLE STAPLETON 235-01-002, 14.63 ACRES

Staff recommendation to approve.

Motion by Member Wideman to approve CUVA, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

3. Consider the approval of 2023 new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

RORY WHITE JR 205A-01-013, 13.10 ACRES

Staff recommendation to approve.

Motion by Member Wideman to approve CUVA, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

4. Consider the approval of 2023 new application for Conservation Use Valuation Assessment (CUVA) for the following parcels:

KEVIN BLOSSER

226-01-032C, 1.13 ACRES

226-01-032E, 0.90 ACRES

226-01-032F, 3.30 ACRES

226-01-032G, 3.32 ACRES

226-01-032H, 3.38 ACRES 226-01-032J, 3.31 ACRES

Discussion on the property being in six parcels for potential residential development. Staff recommendation to deny.

Motion by Member Wideman to deny CUVA for all six parcels, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

5. Consider the approval of 2023 new applications for Conservation Use Valuation Assessment (CUVA) for the following parcels:

KEVIN & SANDRA FANNIN 259-02-010C, 84.49 ACRES 259-02-010A, 5.95 ACRES 259-03-005F, 4.97 ACRES

Discussion on the two parcels with residences in relation to the vacant tract. Staff recommendation to approve 259-02-010C & 259-02-010A and deny 259-03-005F.

Motion by Member Wideman to approve CUVA for 259-02-010C & 259-02-010A, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

Motion by Member Wideman to deny CUVA for 259-03-005F, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

6. Consider the approval of 2023 renewal of Conservation Use Valuation Assessment (CUVA) for the following parcel:

ANDREA BAILEY 223-01-006U, 11.78 ACRES

Staff recommendation to approve.

Motion by Member Wideman to approve CUVA, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

7. Consider the approval of 2023 renewal application and continuation application for the following parcels:

SAMUEL T WEEKS 214-01-002B, 54.26 214-01-003F, 9.00 ACRES CONTIGUOUS

Staff recommendation to approve.

Motion by Member Wideman to approve CUVA, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

8. Consider the approval of 2023 continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

MARK HAJEK & CYNTHIA RIDER 218-01-012B, 12.91 ACRES

Staff recommendation to approve.

Motion by Member Wideman to approve CUVA, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

9. Consider the approval to contract with GMASS Inc to update rural land schedules and timber extraction.

Discussion on the annual update of rural land and timber extraction.

Motion by Member Wideman to approve the contract, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

## G. CHIEF APPRAISER'S REPORT

1. 2022 appeals update.

Ongoing Board of Equalization hearings will complete the 2022 appeals in March, with a few commercial property appeals going to Hearing Officer and/or Superior Court.

2. Review of House Bill 311.

Chief Appraiser Johnson discussed the House Bill which is designed to offer property owners a credit or reduction in value if the property was affected by a natural disaster after January 1.

3. Current Ad Valorem Edicts and Trends (CAVEAT) is scheduled for May 23 - May 25, 2023.

The registration for the Department of Revenue training is complete.

4. Monthly review.

An interview was conducted with someone for the vacant position.

# H. ASSESSORS COMMENTS

None

#### I. CLOSED SESSION

1. Consider a request from Chairman Johnie 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).

Motion by Member Wideman to table the Closed Session until the March 14, 2023 meeting, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.

# J. ADJOURNMENT

Motion by Member Wideman to adjourn at 10:00AM, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.