

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax

July 11, 2023 – 9:00AM

419 East Solomon Street, 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 July 11, 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 County Attorney Stephanie Windham, Chief Appraiser Jerry Johnson, and Board Secretary Betsy Bernier. Board 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.

None

C. MINUTES

1. Consider the approval of the June 13, 2023 regular meeting Minutes.

Motion by Member Wideman to approve the June 13, 2023 Minutes, motion was seconded by Chairman McDaniel and carried unanimously, 2-0.

Motion by Chairman McDaniel to amend the agenda to include a correction on parcel 042-04-011 for 2023 as New Business Item 1, motion was seconded by Member Wideman and carried unanimously 2-0.

D. CONSENT AGENDA

1. Consider the approval of 2021 S5 Disabled Veteran homestead exemption:

WILLIAM WILKES

265-02-003A

2. Consider the approval of 2023 S5 Disabled Veteran homestead exemptions:

CHARLES FAMBRO

251-01-032

GREGORY PIERRE

242F-01-002

TIMOTHY D PEREZ

258-01-004C

3. Consider the approval to release without penalty a Conservation Use Valuation Assessment (CUVA):

PAUL THOMAS ADDIS JR

233-02-006

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

ESTATE OF JOHNNY MATTHEWS

202-01-010B, 27.83 ACRES

202-01-004, 40.00 ACRES

THOMAS & KELLA BARNETT

234-04-019, 43.89 ACRES

KELLA BARNETT & LEILA LASSETER

234-04-018, 43.47 ACRES

5. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA):

MARK GALEN SMITH & STANLEY WAYNE SMITH

213-03-007, 98.23 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. Consider the approval of a parcel correction for 2023:

SPRING HILL BAPTIST CHURCH

046-04-011

Discussion on the process the church representatives and the county attorney have been through to achieve title work certification.

County Attorney Stephanie Windham certified title work completed by the church's attorney, finding that the land was intended to be conveyed out of the Susie Lovett Estate to the church. County Attorney Windham recommended combining three parcels into one parcel, 046-04-011.

Motion by Member Wideman to approve the parcel correction for 2023, motion was seconded by Chairman McDaniel and carried unanimously, 2-0.

2. Consider the approval of 2023 homestead exemption changes requested by the Tax Commissioner after the April 1 deadline.

SEE ATTACHED: 2023 HOMESTEAD CHANGES

Discussion on receiving the homestead exemption changes during June, after the April 1 deadline. Chief Appraiser Johnson recommended to deny for 2023 but approve the changes for 2024.

Motion by Member Wideman to deny the request for 2023 and approve the homestead exemptions for 2024, motion was seconded by Chairman McDaniel and carried unanimously, 2-0.

3. Consider the approval to forward a 2023 appeal directly to Superior Court:

CRISTI & RICHARD CARRUTHERS

080-02-065

Discussion on current and past appeals by the appellants.

Motion by Member Wideman to approve forwarding the appeal directly to Superior Court, motion was seconded by Chairman McDaniel and carried unanimously, 2-0.

4. Consider the approval of the list of returned mail - 2023 Notices of Assessment.

Chief Appraiser Johnson stated the list must be placed in the Courthouse for public access for a period of 30 days after approval.

Motion by Member Wideman to approve the list of returned mail, motion was seconded by Chairman McDaniel and carried unanimously, 2-0.

5. Consider the approval to remove homestead exemptions for 2024 from the properties listed on the list of returned mail - 2023 Notices of Assessments.

Chief Appraiser Johnson recommended removing homestead exemptions on the returned mail list for 2024. This will allow taxpayers to file for homestead exemption through the appeal process next year.

Motion by Member Wideman to approve the 2024 removal of homestead exemptions on the list of returned mail, motion was seconded by Chairman McDaniel and carried unanimously, 2-0.

6. Consider the approval of the 2023 Exempt Digest (Real and Personal Property).

General discussion on exempt properties in the county.

Motion by Member Wideman to approve the 2023 Exempt Digest, motion was seconded by Chairman McDaniel and carried unanimously, 2-0.

7. Consider the approval and submission of the 2023 Tax Digest to the Tax Commissioner.

General discussion on the final submission of the Digest to the Tax Commissioner. Chief Appraiser Johnson stated the Board will need to amend the 2023 appeals document after the July 20 appeal deadline.

Motion by Member Wideman to approve the submission of the Digest to the Tax Commissioner, motion was seconded by Chairman McDaniel and carried unanimously, 2-0.

F. CHIEF APPRAISER'S REPORT

1. Appeals update.

The staff is processing appeals as they come in and planning to schedule Board of Equalization hearings.

General discussion on the appeals and comments from taxpayers the office has received.

Discussion on the Assessor's office making a workshop available which would review the appraisal process with the Board of Commissioners.

2. Presentation by Just Appraised.

Chief Appraiser Johnson informed the Board that the presentation has been postponed until a later date to be determined.

3. Monthly review.

A new employee will start to work on August 1 as an appraiser I. The office has one more open position with applicants being interviewed.

G. ASSESSORS COMMENTS

None

H. ADJOURNMENT

No further business to discuss, a motion was made by Member Wideman to adjourn the meeting at 9:47AM, motion was seconded by Chairman McDaniel and carried unanimously, 2-0.