

MINUTES

Spalding County Board of Assessors – Regular Session Tax
119 East Solomon Street, Meeting Room, Griffin, GA 30223
MARCH 12, 2024 – 9:00AM

A. CALL TO ORDER

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

The Spalding County Board of Assessors regular scheduled meeting was held on March 12, 2024 at 9:00AM in the Courthouse Annex Meeting Room. The meeting was called to order by Chairman Johnie McDaniel, with Board Members Joe Bailey and Byron Pearce attending. Others present include interim Chief Appraiser Robby Williams, county attorney Stephanie Windham, and Interim Board Secretary Peggy Terry.

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.

Ben Vaughn, the attorney for Mr. Pitts, signed in. He chose to speak during the time Mr. Pitts was allotted under Old Business.

C. MINUTES

1. Consider the approval of the minutes of the February 20, 2024 regular meeting.

Motion by Member Pearce to approve the minutes of the February 20, 2024 regular meeting, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

D. OLD BUSINESS

Motion by Chairman McDaniel to lift from the table the approval of an appeal of the Board of Assessors decision to breach Conservation Use Valuation Assessment (CUVA):

CM & LINDA G PITTS
266-01-012A

Member Pearce seconded and carried unanimously 3-0.

1. Lift from the table to consider the approval of an appeal of the Board of Assessors decision to breach Conservation Use Valuation Assessment (CUVA):

CM & LINDA G PITTS
266-01-012A

Attorney Ben Vaughn spoke about the background and reasons for the breach. The 30 day notice was not sent out according to code.

Motion by Member Bailey to withdraw the breach and grant the exemption, motion was seconded by Member Pearce and carried unanimously 3-0.

Motion by Chairman McDaniel to send a letter to Mr. White (the new owner) to re-apply for CUVA, motion was seconded by Member Bailey and carried unanimously 3-0.

2. Darrel Rye
103-16-018

Appeal to Superior Court. Settled by attorneys for tax year 2023 only.

Motion by Chairman McDaniel to accept the settlement agreement as proposed by County Attorney Windham, motion was seconded by Member Bailey and carried unanimously 3-0.

E. CONSENT AGENDA

1. Consider the approval of new applications for Conservation Use Valuation Assessment (CUVA):

JAMES & VALERIE JENNINGS
208-01-018F, 18.91 ACRES

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

SEE ATTACHED LIST - EXHIBIT B 2024 CUVA RENEWAL APPLICATIONS

3. Consider the approval of continuation applications for Conservation Use Valuation Assessment (CUVA):

SEE ATTACHED LIST - EXHIBIT C 2024 CUVA CONTINUATION APPLICATIONS

4. Consider the approval of 2024 applications for Disabled Veteran homestead exemption (S5):

BETTYE ANN MASON

318-01-010

RUEBEN ANDERSON

123-08-001

MICHAEL A O'CONNOR

260-06-004A

MICHAEL EARL DAVIS

116A-04-016

Motion by Chairman McDaniel to approve Consent Agenda, motion seconded by Member Pearce and carried unanimously 3-0.

F. NEW BUSINESS

1. Election of Vice Chairman of the Board of Assessors.

Motion by Member Pearce to be elected Vice Chairman, motion seconded by Member Bailey and carried unanimously 3-0.

2. Consider the appointment of Peggy Terry as the interim Secretary for the Spalding County Tax Assessors for the calendar year 2024.

Motion by Chairman McDaniel to appoint Peggy Terry as Interim Board Secretary, motion seconded by Member Bailey and carried unanimously 3-0.

3. Consider the approval of a renewal of Conservation Use Valuation Assessment (CUVA):
KEVIN & NANCY SPELL
213-03-011A, 13.02 ACRES.

Chaiman McDaniel explained the reasons for properties of 15 acres or less to be in New Business. Discussion about the property.

Motion by Member Bailey to approve CUVA, motion seconded by Member Pearce and carried unanimously 3-0.

4. Consider the approval of a renewal application for Conservation Use Valuation Assessment (CUVA):
WILLIAM SCHMIDT
218-01-001, 21.60 ACRES

Discussion on the possibility of a business being run at the property.

Motion by Member Pearce to table the item until the April meeting, motion seconded by Member Bailey and carried unanimously 3-0.

5. Consider the approval of the 2024 Conservation Use Land Values and Forest Land Protection Act Land Use Values.
SEE ATTACHED

Chief Appraiser Williams explained the tables and report.

Motion by Member Bailey to approve the 2024 Conservation Use Land Values and Forest Land Protection Act Land Use Values, motion seconded by Member Pearce and carried unanimously 3-0.

6. Consider the approval of a request for non-disclosure of personal information.

Discussion of the reasons for the request. County Attorney Windham requested time to look into it more closely.

Motion by Member Bailey to table item until the April meeting, motion seconded by Member Pearce and carried unanimously 3-0.

G. CHIEF APPRAISER'S REPORT

1. Appeals update.

Chief Appraiser Williams reported on the remaining BOE meetings.

Discussion on how many BOE members were available and ways to recruit more.

2. Update on eagleview project.

Chief Appraiser Williams presented a Power Point of Eagleview and reported on how often pictures would be taken.

3. Monthly review

Discussions regarding "Just Appraised" software were held. Acquisition of the software will be discussed during Budget Meetings to be held the first week of April, 2024.

A meeting with two people from G Mass will be held next week.

Working on Notice of Assessments.

.H. ASSESSORS COMMENTS

Discussion of a presentation of Eagleview and a Sales Ratio explanation to be given at the meeting on Monday night.

I. ADJOURNMENT

With no further business to discuss, motion by Member Bailey to adjourn at 10:50 AM, motion was seconded by Member Pearce and carried unanimously 3-0.

WinGAP - FLPA Conservation Use Land Schedule - [User ID = rwilliams] AY2024

	Productivity Rating								
	1	2	3	4	5	6	7	8	9
FLPA Woodland	991	887	804	737	641	597	519	449	364

Help Cancel Apply OK

Ga. Comp. R. & Regs. r. 560-11-6-.09 Table of Conservation Use Land Values

Georgia Administrative Code

Department 560. RULES OF DEPARTMENT OF REVENUE

Chapter 560-11. LOCAL GOVERNMENT SERVICES DIVISION

Subject 560-11-6. CONSERVATION USE PROPERTY

Current through Rules and Regulations filed through February 6, 2024

Rule 560-11-6-.09. Table of Conservation Use Land Values

- (1) For the purpose of prescribing the 2024 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):
- (a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504, A1 1,844, A2 1,743, A3 1,616, A4 1,481, A5 1,334, A6 1,193, A7 1,061, A8 931, A9 796;
 - (b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689, A1 2,020, A2 1,801, A3 1,602, A4 1,415, A5 1,266, A6 1,133, A7 1,014, A8 920, A9 828;
 - (c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489, A1 1,537, A2 1,398, A3 1,251, A4 1,108, A5 966, A6 871, A7 715, A8 597, A9 504;
 - (d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364, A1 1,259, A2 1,128, A3 1,034, A4 923, A5 810, A6 672, A7 582, A8 451, A9 323;
 - (e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334, A1 933, A2 811, A3 754, A4 689, A5 614, A6 522, A7 428, A8 337, A9 245;
 - (f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 834, W2 766,

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W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299, A1 1,058, A2 929, A3 851, A4 781, A5 689, A6 573, A7 466, A8 357, A9 250;

- (g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 894, W2 813, W3 740, W4 664, W5 586, W6 511, W7 436, W8 357, W9 281, A1 1,230, A2 1,115, A3 991, A4 862, A5 738, A6 619, A7 477, A8 361, A9 243;
- (h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 972, W2 880, W3 788, W4 699, W5 607, W6 519, W7 427, W8 337, W9 273, A1 1,245, A2 1,176, A3 1,061, A4 946, A5 831, A6 717, A7 553, A8 449, A9 330;
- (i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 984, W2 887, W3 804, W4 715, W5 621, W6 535, W7 443, W8 354, W9 273, A1 1,152, A2 1,110, A3 997, A4 887, A5 776, A6 664, A7 553, A8 440, A9 330.

Cite as Ga. Comp. R. & Regs. R. 560-11-6-.09

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.

History. Original Rule entitled "Table of Conservation Use Land Values" adopted. F. May 28, 1993; eff. June 17, 1993.

Repealed: New Rule of same title adopted. F. May 13, 1994; eff. June 2, 1994.

Repealed: New Rule of same title adopted. F. Mar. 1, 1995; Mar. 21, 1995.

Repealed: New Rule of same title adopted. F. Jan. 28, 1996; eff. Feb. 18, 1996.

Repealed: New Rule of same title adopted. F. Feb. 24, 1997; eff. Mar. 16, 1997.

Repealed: New Rule of same title adopted. F. Jan. 27, 1998; eff. Feb. 16, 1998.

Repealed: New Rule of same title adopted. F. Mar. 10, 1999; eff. Mar. 30, 1999.

Amended: F. Feb. 2, 2000; eff. Feb. 22, 2000.

Amended: F. Apr. 20, 2001; eff. May 10, 2001.

Repealed: New Rule of same title adopted. F. Apr. 17, 2002; eff. May 7, 2002.

Repealed: New Rule of same title adopted. F. May 19, 2003; eff. June 8, 2003.

Repealed: New Rule of same title adopted. F. Mar. 4, 2004; eff. Mar. 24, 2004.

Amended: F. Mar. 29, 2005; eff. Apr. 18, 2005.

Repealed: New Rule of same title adopted. F. Mar. 1, 2006; eff. Mar. 21, 2006.

Amended: F. Feb. 21, 2007; eff. Mar. 13, 2007.

Amended: F. Apr. 21, 2008; eff. May 11, 2008.

Repealed: New Rule of same title adopted. F. Apr. 15, 2009; eff. May 5, 2009.

Repealed: New Rule of same title adopted. F. Mar. 15, 2010; eff. Apr. 4, 2010.

Repealed: New Rule of same title adopted. F. Mar. 3, 2011; eff. Mar. 23, 2011.

Amended: F. Apr. 24, 2012; eff. May 14, 2012.

Amended: F. Jun. 10, 2013; eff. Jun. 30, 2013.

Amended: F. Apr. 22, 2014; eff. May 12, 2014.

Amended: F. May 18, 2015; eff. June 7, 2015.

Amended: F. Feb. 23, 2016; eff. Mar. 14, 2016.

Amended: F. Mar. 24, 2017; eff. Apr. 13, 2017.

Amended: F. Mar. 6, 2018; eff. Mar. 26, 2018.

Amended: F. Feb. 1, 2019; eff. Feb. 21, 2019.

Amended: F. Mar. 6, 2020; eff. Mar. 26, 2020.

Amended: F. Mar. 4, 2021; eff. Mar. 24, 2021.

Amended: F. May 4, 2022; eff. May 24, 2022.

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Amended: F. Mar. 13, 2023; eff. Apr. 2, 2023.

Amended: F. Jan. 22, 2024; eff. Feb. 11, 2024.

Ga. Comp. R. & Regs. r. 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

Georgia Administrative Code

Department 560. RULES OF DEPARTMENT OF REVENUE

Chapter 560-11. LOCAL GOVERNMENT SERVICES DIVISION

Subject 560-11-11. FOREST LAND PROTECTION

Current through Rules and Regulations filed through February 6, 2024

Rule 560-11-11-.12. Table of Forest Land Protection Act Land Use Values

- (1) For the purpose of prescribing the 2024 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):
 - (a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504;
 - (b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689;
 - (c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489;
 - (d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364;
 - (e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334;
 - (f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299;

- (g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 894, W2 813, W3 740, W4 664, W5 586, W6 511, W7 436, W8 357, W9 281;
- (h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 972, W2 880, W3 788, W4 699, W5 607, W6 519, W7 427, W8 337, W9 273;
- (i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 984, W2 887, W3 804, W4 715, W5 621, W6 535, W7 443, W8 354, W9 273.

Cite as Ga. Comp. R. & Regs. R. 560-11-11-.12

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-269.

History. Original Rule entitled "Table of Forest Land Protection Act Land Use Values" adopted as ER. 560-11-11-0.40-.12. F. and eff. May 22, 2009, the date of adoption.

Amended: Permanent Rule of same title adopted. F. June 26, 2009; eff. July 16, 2009.

Repealed: New Rule of same title adopted. F. Mar. 15, 2010; eff. Apr. 4, 2010.

Repealed: New Rule of same title adopted. F. Mar. 3, 2011; eff. Mar. 23, 2011.

Amended: F. Apr. 24, 2012; eff. May 14, 2012.

Amended: F. June 25, 2013; eff. July 15, 2013.

Amended: F. Apr. 22, 2014; eff. May 12, 2014.

Amended: F. May 18, 2015; eff. June 7, 2015.

Amended: F. Feb. 23, 2016; eff. Mar. 14, 2016.

Amended: F. Mar. 24, 2017; eff. Apr. 13, 2017.

Amended: F. Mar. 6, 2018; eff. Mar. 26, 2018.

Amended: F. Feb. 1, 2019; eff. Feb. 21, 2019.

Amended: F. Mar. 6, 2020; eff. Mar. 26, 2020.

Note: Correction of non-substantive typographical error in paragraph (d), "316 W1 882" corrected to "W1 882", as requested by the Agency. Effective March 26, 2020.

Amended: F. Mar. 4, 2021; eff. Mar. 24, 2021.

Amended: F. May 4, 2022; eff. May 24, 2022.

Amended: F. Mar. 13, 2023; eff. Apr. 2, 2023.

Amended: F. Jan. 22, 2024; eff. Feb. 11, 2024.

Soil Analysis

Parcel ID 278 01009
 Open Acres 76.78
 Timber Acres 125.33
 Total Acres 202.11

Type	Land Usage	Productivity	Acreage	Description
Wer	WOODLAND	W7	55.76	
CYB2	AGLAND	A4	40.76	
CZB3	WOODLAND	W7	20.36	
AmB2	AGLAND	A4	15.64	
CZB3	AGLAND	A5	15.36	
CYB2	WOODLAND	W2	11.91	
CYC	WOODLAND	W3	10.81	
AmB2	WOODLAND	W3	10.70	
CZC3	WOODLAND	W7	9.40	
Avp	WOODLAND	W8	3.74	
CZC3	AGLAND	A6	2.60	
Lcm	AGLAND	A4	2.21	
W	WOODLAND	W9	1.79	
CiB	WOODLAND	W7	0.47	
Lcm	WOODLAND	W7	0.38	
Avp	AGLAND	A9	0.20	

Landuse Summary

Description	Productivity	Acreage
AGLAND	A4	58.61
AGLAND	A5	15.36
AGLAND	A6	2.60
AGLAND	A9	0.20
WOODLAND	W2	11.91
WOODLAND	W3	21.52
WOODLAND	W7	86.37
WOODLAND	W8	3.74
WOODLAND	W9	1.79

Forest Land Protection Act Area Breakdown

Description	Productivity	Acreage
WOODLAND	W2	52.67
WOODLAND	W3	37.16
WOODLAND	W7	106.54
WOODLAND	W8	3.95
WOODLAND	W9	1.79

The Spalding County Assessor's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied are provided for the data herein, its use or interpretation. The assessment information shown is PRELIMINARY and has NOT BEEN APPROVED by the Board of Assessors. ALL data is subject to change. Zoning or Flood Map information should always be verified with the proper authorities before being relied upon.

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? X

Productivity Rating

1993 style

	1	2	3	4	5	6	7	8	9
Agricultural	1259	1128	1034	923	810	672	582	451	323
Timberland	991	887	804	737	641	597	519	449	364