

## MINUTES

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

### 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 January 9, 2024 at 9:00AM in the Courthouse Annex Meeting Room. The meeting was called to order by Johnie McDaniel, with Board Members Joe Bailey and Byron Pearce attending. Others present include interim Chief Appraiser Robby Williams, county attorney Stephanie Windham, Senior Appraiser Heather Headley and staff appraiser Betsy Bernier.*

### 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 present.*

***Motion by Johnie McDaniel to amend the agenda to add New Business Item 5 to confirm the appointment of Stephanie Windham as the attorney for the Board of Assessors, motion was seconded by Member Bailey and carried unanimously 3-0.***

### C. MINUTES

1. Consider the approval of the minutes from the December 12, 2023 regular meeting.

*Motion by Johnie McDaniel to approve the minutes of the December 12, 2023 regular meeting, motion was seconded by Member Pearce and carried unanimously 3-0.*

**D. CONSENT AGENDA**

1. Consider the approval of law enforcement officers' request for non-disclosure.  
SEE ATTACHED

*General discussion on consent agenda approvals.*

*Motion by Johnie McDaniel to approve the consent agenda, motion was seconded by Member Bailey and carried unanimously 3-0.*

**E. NEW BUSINESS**

1. Election of the Chairman of the Spalding County Board of Tax Assessors for calendar year 2024.

*Member Bailey nominated Johnie McDaniel for Chairman, nomination was seconded by Member Pearce and carried unanimously 3-0.*

*Discussion on electing a Vice Chairman at a later date.*

2. Consider the appointment of Betsy Bernier as the Secretary for the Spalding County Board of Tax Assessors for calendar year 2024.

*Motion by Chairman McDaniel to appoint Betsy Bernier as the Board Secretary for 2024, motion was seconded by Member Bailey and carried unanimously 3-0.*

3. Consider the approval of a request for refund of taxes paid for the following parcel:  
PATRICIA CASH  
300-02-054

*Chief Appraiser Williams explained the 2023 resolved appeal and request for refund. Staff recommendation to approve the refund for 2021 and 2022.*

*Member Pearce recused himself from discussion and voting due to a personal interest in the property.*

*Motion by Member Bailey to approve a refund for taxes paid for 2021 and 2022, motion was seconded by Chairman McDaniel and carried unanimously 3-0.*

4. Consider the approval of the 2024 homestead exemption amount for disabled veterans or their unremarried surviving spouse or minor children.  
SEE ATTACHED

*General discussion on Board approvals of homestead exemptions.*

*Motion by Chairman McDaniel to approve the 2024 veterans homestead exemption amount, motion was seconded by Member Bailey and carried unanimously 3-0.*

5. Consider the 2024 confirmation of Stephanie Windham as the attorney for the Board of Assessors.

*General discussion on professional services agreements.*

*Motion by Chairman McDaniel to confirm the appointment of Stephanie Windham as the attorney for the Board of Assessors, motion was seconded by Member Bailey and carried unanimously 3-0.*

## **F. CHIEF APPRAISER'S REPORT**

1. Appeals update.

*Chief Appraiser Williams updated the Board on resolved and active appeals, as well as resolved and pending appeals to Superior Court.*

*Senior Appraiser Headley spoke to the Board about appeals and scheduled Board of Equalization hearings.*

*Further discussion on current staff levels, upcoming training for staff and the completion of open permits.*

2. 2024 Mobile Home Digest.

*The mobile home digest was submitted to the Tax Commissioner on January 5, 2024.*

## **G. ASSESSORS COMMENTS**

*Chairman McDaniel welcomed the new board members.*

*Member Bailey initiated discussion on meeting procedures and expectations.*

*Attorney Windham offered training to the new members.*

*Member Pearce asserted his commitment to the county as a board member.*

## **H. ADJOURNMENT**

*With no further business to discuss, motion by Member Pearce to adjourn at 10:17AM, motion was seconded by Member Bailey and carried unanimously 3-0.*