

## MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax  
January 13, 2021 – 9:00AM  
119 E Solomon St, Room 108, 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 13, 2021 at 9:00AM in the Courthouse Annex, Room 108. The meeting was called to order by Chairman Johnie McDaniel, with Vice-Chairman Dick Morrow and Board Member Brad Wideman attending. Others present include Deputy Chief Robby Williams and Board Secretary Betsy Bernier. Chief Appraiser Jerry Johnson attended via telephone call.*

### 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.

*Donnell Gotell, 2025 N Hill St Ext, Griffin, GA 30223, signed up to speak during Item Number 8.*

### C. MINUTES -

1. Review the approval of the Minutes from the regular session Board of Assessors meeting on December 15, 2020.

*Motion by Vice Chairman Morrow to approve the Minutes from December 15, 2020, motion was seconded by Member Wideman and carried unanimously 3-0.*

**D. OLD BUSINESS –**

*None*

**E. NEW BUSINESS -**

1. Election of Chairman of the Spalding County Board of Tax Assessors for calendar year 2021.

*Motion by Dick Morrow to nominate Johnie McDaniel as Chairman for 2021, motion was seconded by Brad Wideman and carried unanimously 3-0.*

*Hearing no other nominees named, motion by Dick Morrow to close the nomination and elect Johnie McDaniel as Chairman for 2021, motion was seconded by Member Wideman and carried unanimously 3-0.*

2. Election of Vice Chairman of the Spalding County Board of Tax Assessors for calendar year 2021.

*Motion by Brad Wideman to nominate Dick Morrow as Vice Chairman for 2021, motion was seconded by Chairman McDaniel.*

*Hearing no other nominees named, motion by Chairman McDaniel to close the nomination and elect Dick Morrow Vice Chairman for 2021, motion was seconded by Member Wideman and carried unanimously 3-0.*

3. Consider the approval to appoint Betsy Bernier as Board Secretary for calendar year 2021.

*Motion by Vice Chairman Morrow to appoint Betsy Bernier Board Secretary for 2021, motion was seconded by Member Wideman and carried unanimously 3-0.*

4. Review the approval of Personal Property Internal Audit results for the following Personal Property accounts:

644, 3711, 1388, 1865, 10388, 9132

*Deputy Chief Appraiser Robby Williams informed that the value for 2020 will not be adjusted on Personal Property Account 644.*

*Motion by Vice Chairman Morrow to approve the internal audit results as submitted with the exception for the 2020 value on Account 644, motion was seconded by Member Wideman and carried unanimously 3-0.*

5. Review the approval of a request to release Conservation Use Valuation Assessment (CUVA) on the following parcels:

272-01-002C, 272-01-007, 272-01-009

*Discussion on breach without penalty due to death of a property owner.*

*Motion by Vice Chairman Morrow to approve breach without penalty for parcels 272-01-002C, 272-01-007, 272-01-009, motion was seconded by Member Wideman and carried unanimously 3-0.*

6. Review and consider exempt status on the following parcel:  
MT MORIAH BAPTIST CHURCH OF GRIFFIN INC  
236-01-039

*Discussion on use of the property.*

*Motion by Vice Chairman Morrow to remove the exempt status on parcel 236-01-039 due to apparent non-use for religious purposes, motion was seconded by Member Wideman and carried unanimously 3-0.*

7. Review the approval of application for exempt status for the following parcel:  
HOLLYGROVE BAPTISTCHURCH  
228-01-004L

*Discussion that the acquired property is contiguous with the church's main parcel.*

*Motion by Vice Chairman Morrow to approve exempt status on parcel 228-01-004L, motion was seconded by Member Wideman and carried unanimously 3-0.*

8. Review the approval of application for exempt status on the following parcel:  
OUTREACH MINISTRIES  
246-02-005H

*Citizen Donell Gotell spoke to inform the Board that the property has been in use for church services during October and November 2020.*

*Motion by Vice Chairman Morrow to approve exempt status for parcel 246-02-005H, motion was seconded by Member Wideman and carried unanimously 3-0.*

9. Review the approval to remove exempt status for 2021 due to sale of the following parcels:  
050-02-014, 060-01-008A, 017-46-016, 020A-02-016A, 047A-01-003

*Motion by Vice Chairman Morrow to approve removing exempt status from the parcels listed, motion was seconded by Member Wideman and carried unanimously 3-0.*

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

1. Review 2021 beginning internal sales ratios for residential, agricultural, commercial, industrial and overall sales ratios.

*Chief Appraiser Johnson reported the beginning internal ratios.*

*Discussion on how the national pandemic of Covid-19 has affected the commercial and industrial income. Chief Appraiser Johnson acknowledged the potential affect the pandemic may have had on the sales and/or income in year 2020, and this will be taken into consideration.*

2. Update on 2020 appeals.

*Chief Appraiser Johnson gave an update on the remaining 2020 appeals.*

#### **G. ASSESSORS COMMENTS**

*Vice Chairman Morrow reviewed the first draft of the Policy manual and wants to meet with Chief Appraiser Johnson and staff to consider possible changes.*

#### **H. CLOSED SESSION**

*None*

#### **I. ADJOURNMENT**

*Motion by Vice Chairman Morrow to adjourn at 9:43AM, motion was seconded by Member Wideman and carried unanimously 3-0.*