

## MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax  
December 14, 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 December 14, 2021, at 9:00AM in the Courthouse Annex, Room 108. The meeting was called to order by Vice Chairman Dick Morrow with Member Brad Wideman attending. Others present include Chief Appraiser Jerry Johnson, Deputy Chief Robby Williams, Personal Property Appraiser Rebekah Skelton, County Attorney Ali Cox, 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.

*Ginger Wheeler, 3555 Habersham Rd NW, Atlanta, signed up to speak during New Business item 1.*

### C. MINUTES

1. Consider the approval for the Minutes from the November 9, 2021 regular meeting.

*Motion by Member Wideman to approve the Minutes from the November 9, 2021 meeting, motion was seconded by Vice Chairman Morrow and carried 2-0.*

**D. OLD BUSINESS**

*None*

**E. CONSENTAGENDA**

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

BROWN JR, WALTER & PATRICIA  
254-02-026E

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

BOOZER, MICHAEL S & CAROLYN  
200-01-017

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

GERMANY JR, HILTON J  
219-04-018

4. Consider the approval of 2022 SS Surviving Spouse of a Disabled Veteran homestead exemption for the following parcel:

DALLAS, GERALDINE  
059-04-008

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

HILL, JARRETT R  
244A-01-015

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

CROISSANT, JAMES EDWARD  
260-03-029

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

CALAHAN, OMARRIS DEVON  
267A-02-041

8. Consider the approval of the Personal Property internal audit results.

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

## **F. NEW BUSINESS**

1. Consider the approval of a request to be released from Conservation Use Valuation Assessment (CUVA) for the following parcels:

BEARD REVOCABLE FAMILYTRUST

226-01-011

226-01-012

*Ginger Wheeler, Trustee of the Beard Family Revocable Trust, asked the Board for consideration in assessing breach penalties. Chief Appraiser Johnson reviewed the options on breach penalties.*

*Motion by Member Wideman to approve breach penalties for 2020 and regular taxes without CUVA for 2021 on both parcels, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

*Chief Appraiser Johnson stated the county attorney, Ali Cox, is present at the meeting and requires the Board's decision on an item.*

*Motion by Member Wideman to amend the agenda to insert the county attorney's item as new item 2 and renumber the remaining agenda items, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

2. Consider the approval of an appeal settlement agreement prepared by Ali Cox of McNally, Fox, Grant, and Davenport.

*Attorney Cox presented the final appeal settlement document for the Board's signature, as decided in prior Closed Session on November 9, 2021.*

*Motion by Member Wideman to accept the settlement agreement for Personal Property for 2020 and 2021, and accept the Real Property settlement agreement for 2020, 2021, and 2022, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

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

MORTON, BONNIE S

315-01-015

*Vice Chairman Morrow pointed out that the applicant is not considered 100% disabled by the Veteran's Administration and does not qualify at this time.*

*Motion by Member Wideman to deny the S5 homestead exemption, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

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

HUTSON, BRIAN KENNETH & ENA M  
201B-01-092

*Vice Chairman Morrow pointed out that the applicant is not considered 100% disabled by the Veteran's Administration and does not qualify at this time.*

*Motion by Member Wideman to deny the S5 homestead exemption, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

5. Consider a request to remove the residential improvements for 2021 on the following parcels:

LCHURCH LLC  
006-13-005  
006-13-010  
006-13-012

*General discussion of the request and timeline of events. Staff recommendation to remove the buildings for 2022.*

*Motion by Member Wideman to remove for 2022, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

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

*Vice Chairman Morrow stated the request does not qualify per the Board policy, but recommended the office forward the information to the Sheriff's department for review.*

*Motion by Member Wideman to deny the request for non-disclosure, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

7. Consider the approval of the 2022 Prebill Mobile Home Digest for submission to the Tax Commissioner.

*Chief Appraiser Johnson reported an increase in the Mobile Home Digest which will be submitted to the Tax Commissioner before January 5, 2022.*

*Motion by Member Wideman to approve the 2022 Mobile Home Digest, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

8. Consider the approval of Personal Property contractor audits as submitted.

*Personal Property Appraiser Skelton reported on the accounts and answered questions from the Board.*

*Motion by Member Wideman to approve the list of Contractor Audits as submitted, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

8. Consider the approval of amending the Policy manual to include a section on Digest Corrections.

*General discussion on the policy with an addition in verbiage recommended by Vice Chairman Morrow.*

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

10. Consider the approval of obtaining rural land updates from GMASS, Inc.

*General discussion on the purpose and function of the contract.*

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

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

1. Appeals report.

*Chief Appraiser Johnson reported on the current number of appeals and the Board of Equalization hearings scheduled for December 21, 2021.*

*General discussion on Superior Court settlement conferences which are scheduled.*

2. The Georgia Department of Revenue 2022 Veteran's Administration Homestead Exemption has been updated.

*The 2022 homestead exemption amount was discussed.*

3. Update on computer system security.

*General discussion on measures being taken to ensure county computer security and its effect to the office systems.*

4. Update on prioritization of Digest Review recommendations.

*General discussion on the prioritization of projects and the timeline for completing the items.*

5. Update on 2021 county and city permits.

*General discussion on obtaining reports of all permits issued in 2021 and recent issues with the City of Griffin.*

6. Monthly review.

*Chief Appraiser Johnson asked Deputy Chief Robby Williams to address the Board.*

*Deputy Chief Williams commended Personal Property Appraiser Skelton for doing an outstanding job and elevating the Personal Property department to a higher level of effectiveness and professionalism.*

## **H. ASSESSORS COMMENTS**

*Vice Chairman Morrow commended the office staff for a good year's work.*

## **I. CLOSED SESSION**

*None*

## **J. ADJOURNMENT**

*Motion by Member Wideman to adjourn at 9:55AM, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*