

## MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax  
March 8, 2022 – 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 March 8, 2022, at 9:00AM in the Courthouse Annex, room 108. The meeting was called to order by Chairman Johnie McDaniel, with Vice Chairman Dick Morrow attending. Others present include Chief Appraiser Jerry Johnson and Board Secretary Betsy Bernier. Board member Brad Wideman joined the meeting at 9:25AM.*

### 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.

*Ann D. Turner, 705 Maple Drive, signed up to address the Board concerning Conservation Use Valuation Assessment on her parcel, 259-01-002, 101.26 acres.*

*Ms. Turner requested to be released, without penalty, from the covenant that was renewed in 2021.*

*Motion to amend agenda after Agenda Item C.*

### C. MINUTES

1. Consider the approval of the February 8, 2022 regular meeting Minutes.

*Motion by Vice Chairman Morrow to approve the February 8, 2022 Minutes, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

*Motion by Vice Chairman Morrow to amend the agenda to add Ann D. Turner as New Business item 1 to consider the breach of Conservation Use for Parcel 259-01-002, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

#### **D. OLD BUSINESS**

*None*

#### **E. CONSENT AGENDA**

**1. Consider the approval of 2022 S5 Disabled Veteran homestead exemptions for the following parcels:**

BROWN JR, PHILLIP E

302-02-012

CROCKER, JOSEPH L & LISA LANELL

080A-02-004

HARVEY II, JUNIUS & DENISE C

317-01-003

HORTON SR, JARRELL & MOLLY

141-02-017

IDIAQUEZ, TONI J

223-01-002K

MAXWELL II, ANTHONY GEROME

258-01-051

REED, DAVID MATTHEW & REGINA EMMA

080A-04-061

SHAKUR, SHAKA S

316-01-036

LENON, BARRY F

032-02-032

**2. Consider the approval of new applications for Conservation Use Valuation Assessment for the following parcels:**

LUONG, LUC V

204-01-009A, 39.73 ACRES

ROMINES, LAMAR E & CHERYL L

210-01-021A, 80.49 ACRES

SMYLY, ALLISON W

224-01-018C, 46.60 ACRES

224-01-018D, 4.00 ACRES (CONTIGUOUS)

SMYLY, ALLISON W & GREGORY J WRENN

224-01-018G, 30.51 ACRES

WRENN, GREGORY J  
224-01-018, 93.26 ACRES  
WRENN FARMS A, LLC  
224-01-017A, 19.05 ACRES  
SMITH, DURWARD L & JERRY W DAVIS  
204-01-003D, 75.59 ACRES  
BLANTON, MARVIN & HELEN B EPPS  
257-01-009, 59.26 ACRES  
257-01-009A, 7.74 ACRES (CONTIGUOUS)  
HARRISON, TOMMY RAY & MARILYN LORICE PITTS HARRISON  
231-01-004H, 21.70 ACRES

**3. Consider the approval of renewal applications for Conservation Use Valuation Assessment for the following parcels:**

WAGES JR, WILLIAM L  
259-02-007G, 47.11 ACRES  
MORRIS, HUGH B & SUSAN S  
214-01-014, 70.19 ACRES  
BASS, KAY CARDEN  
234-02-001, 32.93, ACRES  
OGLETREE, ROBERT E  
226-01-006E, 41.50 ACRES  
JEAN W BROWN FAMILY LLC  
215-01-001B, 144.80 ACRES  
HOPKINS, PHILIP WINFIELD ET AL  
117-02-004, 76.88 ACRES  
MEADOWLARK ENTERPRISES LLLP  
238-02-011, 318.46 ACRES  
NANCE, ALTHEA CARDEN  
234-02-001A, 28.69 ACRES  
GLOVER, ANITA K  
282-01-013, 524.20 ACRES

**4. Consider the approval of continuation applications for Conservation Use Valuation Assessment for the following parcels:**

GLOVER, ANITA K  
282-01-013K, 83.78 ACRES  
282-01-013E, 32.70 ACRES  
LAKE, VAN & KAREN  
234-03-004D, 18.61 ACRES  
GREEN LIVING TRUST/G RONALD & DIANE G GREEN TRUSTEES  
228-03-003, 68.04 ACRES  
JONES, DONALD F  
273-01-007, 23.16 ACRES  
GALVAN, ORLANDO CRUZ  
252-02-023A, 31.85 ACRES

WHITEHURST, ELIZABETH A FORTUNE ET AL

237-01-002, 88.53 ACRES

080B-01-033, 2.36 ACRES (CONTIGUOUS)

BRADSHAW, MANDY JO

279-02-027A, 19.98 ACRES

EASON, PATRICK & BETTY

279-02-003, 30.36 ACRES

SEBREN, MICHAEL

279-02-003A, 28.11 ACRES

DUFFY, WILLIAM & ELIZABETH DONDZILA

257-01-007A, 7.40 ACRES (ACQUIRED IN 2021/ CONTIGUOUS WITH PARCEL 257-01-008B IN CUVA)

GRAHAM LIVING TRUST

262-02-001, 45.40 ACRES

DUNHAM, TONY K & AMY M

270-01-022, 35.44 ACRES

DUNHAM, HUNTER ANTHONY

270-01-022D, 17.04 ACRES

*Motion by Vice Chairman Morrow to approve the Consent Agenda in its entirety, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

**F. NEW BUSINESS**

**1. Consider the approval to breach without penalty the Conservation Use Valuation Assessment on the following parcel:**

TURNER, ANN D

259-01-002, 101.26 ACRES

*Discussion on the breach and payment of full taxes on the property.*

*Motion by Vice Chairman Morrow to approve the breach without penalty, but to pay the 2021 tax amount without the exemption, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

**2. Consider the approval of a new application for Conservation Use Valuation Assessment for the following parcel:**

SMYLY, ALLISON W

224-01-017D, 6.76 ACRES

*Discussion on the farming use on the property and adjacent land. Staff recommendation to approve.*

*Motion by Vice Chairman Morrow to approve Conservation Use, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

**3. Consider the approval of a new application for Conservation Use Valuation Assessment on the following parcel:**

CARROLL, DEBRA T & CHRIS H  
246-01-006B, 11.67

*Discussion on the use of the land. Staff recommendation to deny.*

*Motion by Vice Chairman Morrow to deny Conservation Use, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

**4. Consider the approval of a new application for Conservation Use Valuation Assessment on the following parcel:**

DESTEFANO, JOHN M  
234-06-019, 14.34 ACRES

*The Board agreed to consider both items 4 and 5 at the same time, as they are owned by the same person.*

*General discussion on the use of the land of both parcels, as well as the name of ownership of the two tracts. Staff recommendation to approve Parcel 234-06-019, 14.34 acres and deny Parcel 234-06-018, 4.12 acres.*

*Motion by Vice Chairman Morrow to approve Conservation Use on Parcel 234-06-019 and deny Parcel 234-06-018, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

**5. Consider the approval of a new application for Conservation Use Valuation Assessment on the following parcel:**

DESTEFANO, JOHN MICHAEL  
234-06-018, 4.12 ACRES

*See item 4 comments.*

**6. Consider the approval of a new application for Conservation Use Valuation Assessment on the following parcel:**

HUCKABY, FRANCES EVALINA & BRENT THOMAS  
234-01-001L, 12.75 ACRES

*Discussion on the business activity on the property. Staff recommendation to deny.*

*Motion by Vice Chairman Morrow to deny Conservation Use, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

**7. Consider the approval of a continuation application for Conservation Use Valuation Assessment on the following parcel:**

DEC FAMILY LP  
144-01-003, 12.16 ACRES

*Discussion on the Limited Partnership. Staff recommendation to deny.*

*Motion by Vice Chairman Morrow to deny Conservation Use, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

***Board member Brad Wideman joined the meeting at 9:25AM.***

**8. Consider the approval of a list of homestead applications from the Tax Commissioner's office requesting to apply exemptions for prior tax years.**

*Discussion on the list of homestead applications.*

*Motion by Vice Chairman Morrow to approve the homesteads for 2022 and deny request for prior years, motion was seconded by member Wideman and carried unanimously 3-0.*

**9. Consider the approval of a base cost adjustment for residential properties for 2022.**

*Discussion on current base cost figures and the research Chief Appraiser Johnson completed in deriving an updated base cost.*

*Motion by Vice Chairman Morrow to approve moving forward with new base cost, motion was seconded by member Wideman and carried unanimously 3-0.*

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

**1. The 2022-2023 Budget is tentatively approved by county administration.**

*Discussion on the budget and adjustments by the County Manager.*

*Motion by Vice Chairman Morrow to ask county administration to review areas of concern, motion was seconded by member Wideman and carried unanimously 3-0.*

**2. Monthly review.**

*None*

## **H. ASSESSORS COMMENTS**

*Chairman McDaniel asked for an update on CAVEAT. Chief Appraiser Johnson stated that the course is scheduled for May 17-19 in Athens, GA.*

**I. CLOSED SESSION**

*None*

**J. ADJOURNMENT**

*Motion by Vice Chairman Morrow to adjourn at 10:05AM, motion was seconded by member Wideman and carried unanimously 3-0.*