

## MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax  
March 14, 2023 – 9:00AM  
419 E Solomon St, Griffin, GA 30223

### 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 14, 2023, at 9:00AM in the Courthouse Annex, Meeting Room. The meeting was called to order by Chairman Johnie McDaniel, with Vice Chairman Dick Morrow and Member Brad Wideman attending. Others present include Chief Appraiser Jerry Johnson, Deputy Chief Appraiser Robby Williams, and Board Secretary 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*

### C. MINUTES

1. Consider the approval of the February 14, 2023 Minutes.

*Motion by Vice Chairman Morrow to approve the February 14, 2023 Minutes, motion was seconded by Member Wideman and carried unanimously 3-0.*

### D. CONSENT AGENDA

1. Consider the approval of a renewal of non-disclosure of public information.

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

3. Consider the approval of new applications for Conservation Use Valuation Assessment (CUVA) on the attached list of parcels:  
SEE EXHIBIT A: 2023 NEW CUVA APPLICATIONS ATTACHED

4. Consider the approval of renewal applications for Conservation Use Valuation Assessment (CUVA) on the attached list of parcels:  
SEE EXHIBIT B: 2023 CUVA RENEWAL APPLICATIONS ATTACHED

5. Consider the approval of continuation applications for Conservation Use Valuation Assessment (CUVA) on the attached list of parcels:  
SEE EXHIBIT C: 2023 CUVA CONTINUATION APPLICATIONS ATTACHED

6. Consider the approval of 2023 S5 Disabled Veteran homestead exemption for the following parcels:  
FREDDY JACOBS  
315-01-020  
ANDRE J SMITH  
233-01-004B

*Motion by Vice Chairman Morrow to approve the Consent Agenda, motion was seconded by Member Wideman and carried unanimously 3-0.*

#### **E. NEW BUSINESS**

1. Consider the approval to release Conservation Use Valuation Assessment (CUVA) without penalty on the following parcel:  
BEVERLY EVANS GODDARD  
270-01-009

*Discussion on the owner's qualification per Georgia law. Staff recommendation to approve.*

*Motion by Vice Chairman Morrow to approve release without penalty, motion was seconded by Member Wideman and carries unanimously 3-0.*

2. Consider the approval to release Conservation Use Valuation Assessment (CUVA) of the following parcel:  
NANCY J MCCALLUM  
234-04-002

*Discussion on a letter from the estate attorney. Staff recommendation to approve.*

*Motion by Vice Chairman Morrow to approve release without penalty, motion was seconded by Member Wideman and carried unanimously 3-0.*

3. Consider the acceptance of a 2022 appeal filed after the deadline.

*General discussion on the 2022 appeal deadline and the date of receiving a letter from the attorney representing Ellis Road Properties LLC requesting a value change. The letter of appeal was not received in a timely manner for the 2022 valuation.*

*Staff recommendation to forward to the Board of Equalization (BOE) for their review of the dates and denial as a late filed appeal.*

*Motion by Vice Chairman Morrow to deny the request/appeal and forward it to the BOE, motion was seconded by Member Wideman and carried unanimously 3-0.*

4. Consider the status of exempt properties on the Department of Revenue 2020 Digest Review.

*Chief Appraiser Johnson explained the ownership of the five properties is in question from the 2020 Digest Review by the Department of Revenue. He explained that Georgia law requires two things for the exemption to be applied: ownership and use. The use of the properties could qualify, but the owners are individuals, not charitable or religious organizations.*

*Further discussion on the valuation of the properties. Chief Appraiser Johnson indicated that the properties would be reappraised for the 2023 Digest.*

*Motion by Vice Chairman Morrow to remove exempt status from Parcel 006-07-023, owned by Jeremiah Lyons, motion was seconded by Member Wideman and carried unanimously 3-0.*

*Vice Chairman Morrow recused himself from voting on Parcel 011-12-005 due to a conflict of interest.*

*Motion by Chairman McDaniel to remove exempt status from Parcel 011-12-005, owned by Sally Shapard Peek, motion was seconded by Member Wideman and carried unanimously 2-0, with one recusal.*

*Motion by Vice Chairman Morrow to remove exempt status from Parcel 261A-04-001, owned by John Luther Picklesimer, motion was seconded by Member Wideman and carried unanimously 3-0.*

*Motion by Vice Chairman Morrow to approve exempt status for Parcel 260-06-007G, owned by Hand-N-Hand Mission Incorporated, motion was seconded by Member Wideman and carried unanimously 3-0.*

5. Consider the approval of Common Area status for the following parcel:  
HUNTS MILL HOMEOWNER'S ASSOCIATION INC  
229-02-006

*Discussion on the application to be recognized as a Homeowners Association owned property. The Homeowners Association did not provide required documentation in a timely manner for the 2022 valuation. Staff recommendation to deny the application for 2022 and approve the application for 2023.*

*Motion by Vice Chairman Morrow to deny the application for 2022 and approve for 2023, motion was seconded by Member Wideman and carried unanimously 3-0.*

6. Consider the approval of updating the Board of Assessors Policy manual.

*Chief Appraiser Johnson informed the Board that the Board Policy should be reviewed annually with updates recommended as needed.*

*General discussion on the changes to amend the current policy. Chief Appraiser Johnson advised on the policy items and Deputy Chief Williams addressed the Board about a personal property appraisal policy.*

*Motion by Vice Chairman Morrow to approve the list of policy items, motion was seconded by Member Wideman and carried unanimously 3-0.*

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

1. Appeals update.

*General discussion on the remaining appeals and the upcoming Board of Equalization hearings and Superior Court settlement conferences.*

2. Update on the new employee.

*The Board was introduced to the new appraiser.*

3. Monthly review.

*The break-out sessions for CAVEAT have not been advertised by the Department of Revenue at this time. Information will be forthcoming.*

## **G. ASSESSORS COMMENTS**

*General discussion on the Board of Assessors association with the county administration. The Board asked the Chief Appraiser to obtain a written clarification from the county attorney.*

## **H. ADJOURNMENT**

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