

## MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax  
June 13, 2023 – 9:00AM  
119 E Solomon St, 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 June 13, 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 May 16, 2023 regular meeting minutes.

*Motion by Vice Chairman Morrow to approve the May 16, 2023 Minutes, motion was seconded by Member Wideman and carried unanimously 3-0.*

### D. CONSENT AGENDA

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

229A-03-105

2. Consider the approval of a 2023 application for S5 Disabled Veteran homestead exemption for the following parcel:

STEVE & BEATRICE JOSEPH  
205-02-001

3. Consider the approval of 2024 applications for S5 Disabled Veteran homestead exemption on the following parcels:

TINA BOUDREAU

317-01-026

CLIVE STEVEN MCCARTHY

080-05-030

JOHNNY PATTILLO

232-02-010

JOHN BAKER

233C-02-003

4. Consider the approval of a continuation application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

MICHAEL & ANKIA SMITH

265-02-003, 21.28 ACRES

BUCK CREEK TRUST

225-01-021, 26.20 ACRES

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

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

1. Consider and review a change in use which caused a potential breach of Conservation Use Valuation Assessment (CUVA):

WALTER SKIDMORE

202-01-014D, 11.00 ACRES

*General discussion on Conservation Use law and the change in use of the parcel. Staff recommendation to breach the covenant with no penalty.*

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

2. Consider the approval to assess breach penalty for Conservation Use Valuation Assessment (CUVA) on the following parcel:

MICHAEL BRANDON PIERCE ET AL

256-01-021, 65.00 ACRES

*Discussion on the sale and the property owner not filing a continuation application. Staff recommendation to breach with penalty.*

*Motion by Vice Chairman Morrow to breach with penalty, motion was seconded by Member Wideman and carried unanimously 3-0.*

3. Consider the approval to assess breach penalty for Conservation Use Valuation Assessment (CUVA) for the following parcel:  
AURELIA WHITLOCK FAMILY TRUST  
211-01-021, 42.99 ACRES

*Discussion on the ownership name change and a continuation application was filed. Chief Appraiser Johnson said the owner would not grant appraisal staff access to the property for the field review. Staff recommendation to breach with penalty.*

*Motion by Vice Chairman Morrow to breach with penalty, motion was seconded by Member Wideman and carried unanimously 3-0.*

***A motion to add New Business Item 4 is in Chief Appraiser's Report.***

4. Consider the approval to accept a freeport application as a timely filing for the following Personal Property account:  
#1389

*Discussion and motion to amend the agenda are in the Chief Appraiser's Report.*

*Motion by Vice Chairman Morrow to approve the freeport exemption for account 1389, motion was seconded by Member Wideman and carried unanimously 3-0.*

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

1. Monthly review.

*Chief Appraiser Johnson stated the office had received correspondence from a business owner regarding a freeport application received after the April 1, 2023 deadline and asked the Deputy Chief Appraiser to address the Board.*

*Deputy Chief Appraiser Robby Williams explained the process of receiving and reviewing freeport application mailings. Discussion on USPS recent problems with timely deliveries.*

*The Chief Appraiser's recommendation is to approve the freeport exemption for Account #1389 based on postage stamps and an Affidavit from the company CPA.*

***Motion by Vice Chairman Morrow to amend the agenda to add this item as New Business 4, motion was seconded by Member Wideman and carried unanimously 3-0.***

*General discussion about the qualifications for exempt property. Mr. Johnson stated he obtained recent information from the Georgia Department of Revenue regarding exempt property. The topic is under review by the county attorney.*

*Chief Appraiser Johnson reported that the annual Notices of Assessment were mailed on June 5 and the office has received approximately 120 appeals.*

*Chief Appraiser Johnson advised that the county attorney recommended resolving an appeal filed to Superior Court.*

## **G. ASSESSORS COMMENTS**

*Discussion on the Exempt Property Digest as related to the Tax Digest.*

## **H. ADJOURNMENT**

*No further business to discuss.*

*Motion by Member Wideman to adjourn the meeting at 9:40AM, motion was seconded by Vice Chairman Morrow and carried unanimously 3-0.*