

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax
August 8, 2023 – 9:00AM
419 East Solomon Street, 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 August 8, 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 County Attorney Stephanie Windham, 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.

Daniel Delair was present to speak on New Business item 7.

Motion by Vice Chairman Morrow to amend the agenda to move New Business item 7 to become New Business item 1, and enter Closed Session after Item G, Assessors Comments, motion was seconded by Member Wideman and carried unanimously 3-0.

C. MINUTES

1. Consider the approval of the July 11, 2023 regular meeting Minutes.

Motion by Vice Chairman Morrow to approve the July 11, 2023 Minutes, motion was seconded by Member Wideman and carried unanimously, 3-0.

D. CONSENT AGENDA

1. Consider the approval of 2023 S5 Disabled Veteran homestead exemptions:
BONNIE S MORTON

315-01-015
FLYNN VON RORETZ
255-01-101

2. Consider the approval of 2024 S5 Disabled Veteran homestead exemptions:

GREGORY RHAME
308-01-089
BARRY ENDSLEY JR
032-02-009

3. Consider the approval of new Conservation Use Valuation Assessments (CUVA):

SEE ATTACHED LIST: EXHIBIT A 2023 NEW APPLICATIONS

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 of a new Conservation Use Valuation Assessment (CUVA):

DANIEL & LAURIE DELAIR
211-02-014, 15.20 ACRES

Daniel Delair of 2476 East McIntosh Road addressed the board about the conservation use of a pecan orchard, and also, operating a lawncare company on the property.

General discussion on qualifications for Conservation Use Valuation Assessment (CUVA) and operating a business on the property. Staff recommendation to deny.

The Board and Mr. Delair conversed about potential changes for the property to qualify for CUVA.

Motion by Vice Chairman Morrow to deny CUVA, motion was seconded by Member Wideman and carried unanimously 3-0.

2. Consider the approval of exempt status for 2023:

GREATER WORKS MINISTRIES INC
006-07-023

Discussion on the church's efforts to become eligible for exempt status. Staff recommendation to approve for 2023.

Motion by Vice Chairman Morrow to approve exempt status for tax year 2023, motion was seconded by Member Wideman and carried unanimously 3-0.

3. Consider the approval of a new Conservation Use Valuation Assessment (CUVA):

SCOTT & LISA WEINSTEIN
262-01-006W, 10.00 ACRES

Discussion on livestock and wildlife as the conservation uses on the parcel. Staff recommendation to approve.

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

4. Consider the approval of a new Conservation Use Valuation Assessment (CUVA):
ROBERT & JOYCE TURNER
211-01-009B, 13.96 ACRES

Discussion on the qualifications of the property. Staff recommendation to approve.

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

5. Consider the approval of new Conservation Use Valuation Assessments (CUVA):
FERNANDO & CYNTHIA CARMICHAEL
243-03-017B, 2.00 ACRES
242A-01-010, 1.01 ACRES

Discussion on the parcels. Staff recommendation to deny both parcels.

Motion by Vice Chairman Morrow to deny CUVA for both parcels, motion was seconded by Member Wideman and carried unanimously 3-0.

6. Consider the approval of a new Conservation Use Valuation Assessment (CUVA):
RAHMH 2015 LLC
215-01-044, 10.03 ACRES

Discussion on the documents submitted with the application and the use of the property. Staff recommendation to deny.

Motion by Vice Chairman Morrow to deny CUVA, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

7. Consider the approval of a new Conservation Use Valuation Assessment (CUVA):
BURKHALTER RENTALS LLC
230-01-020B, 22.76 ACRES

Discussion on the ownership of the property. Staff recommendation to deny.

Motion by Vice Chairman Morrow to deny CUVA, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

F. CHIEF APPRAISER'S REPORT

1. Appeals update.

Chief Appraiser Johnson emailed a letter with the appeals statistics to the Board of Assessors, the County manager, and the Board of Commissioners prior to this meeting.

The 2023 Tax Digest is moving forward.

Board of Equalization hearings are being scheduled.

2. Monthly review.

A new appraiser started to work last week, and a second new hire is starting to work August 10.

The department received two new trucks and returned the old trucks back to the county.

The QPublic Appeals Module has been approved and will be in activation for the 2024 appeals period. Discussion on the product and expectations to improve filing and receiving appeals.

G. ASSESSORS COMMENTS

None

H. CLOSED SESSION

1. Chairman Johnie McDaniel requests a Closed Session for consultation with the county attorney, or other legal counsel, to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided by O.C.G.A. 50-14-2(1).

Motion by Vice Chairman Morrow to enter Closed Session at 9:36AM for purposes identified by Agenda item H, motion was seconded by Member Wideman and carried unanimously, 3-0.

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

Resuming the regular meeting, motion by Vice Chairman Morrow to approve the appellant's value on Parcel 042-04-002 for years 2022, 2023 and 2024, motion was seconded by Member Wideman and carried unanimously 3-0.

The Board then met with TrueRoll representative, Mike Sarver, via Zoom, to learn about the product the company offers for assessment purposes.

I. ADJOURNMENT

With no further business, motion by Vice Chairman Morrow to adjourn at 11:17AM, motion was seconded by Chairman McDaniel and carried unanimously 3-0.