

## MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax  
119 East Solomon Street, Meeting Room, Griffin, GA 30223  
October 10, 2023 – 9:00AM

### A. CALL TO ORDER

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

*The Spalding County Board of Assessors regular scheduled meeting was held on October 10, 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 attending. Others present include Chief Appraiser Jerry Johnson, Deputy Chief Appraiser Robby Williams, Senior Appraiser Heather Headley, and Secretary Betsy Bernier. Board Member Brad Wideman 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.

*Ken Cook, 670 Patterson Road, is a real estate agent and spoke about the differences between mass appraisal and Georgia Certified fee appraisals. Mr. Cook submitted an appraisal with an appeal on July 10, 2023 and is waiting to hear from the Assessors office. Chief Appraiser Johnson replied that the Assessors office uses the same appraisal principles as recognized by the Georgia Real Estate Appraisal Board, the International Association of Assessing Officers (IAAO) and the Georgia Department of Revenue. Mr. Johnson continued by asking for the appellant's patience in awaiting the response to the appeal, as the office received over 2,000 appeals and has 360 days to answer them all.*

*General discussion on appraisal scope of work and purpose of appraisals. Senior Appraiser Heather Headley said reasons for denial of appraisals with appeals is due to data issues or the date of the appraisal, but she would consider it when working the appeal file.*

**C. MINUTES**

1. Consider the approval of the September 12, 2023 regular meeting minutes.

*Motion by Vice Chairman Morrow to approve the minutes from September 12, 2023, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

**D. CONSENT AGENDA**

1. Consider the approval of the December 31, 2023 expiring Conservation Use Valuation Assessment (CUVA) list:  
SEE ATTACHED LIST

2. Consider the approval of a 2022 Disabled Veteran homestead exemption (S5):  
PEARLIE GARNER  
231B-01-002

3. Consider the approval of 2023 Disabled Veteran homestead exemption (S5):  
DORY JO WOODWARD, 229A-03-162  
DONAVON HEAD, 233A-02-040

4. Consider the approval of 2024 Disabled Veteran homestead exemption (S5):  
SEE ATTACHED LIST

5. Consider the approval of 2024 Surviving Spouse of a Disabled Veteran homestead exemption (SS):  
TERESA JO PORTER, 257-01-021A  
EDDIE MAE HILL, 234-07-017

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

**E. NEW BUSINESS**

1. Consider the approval to release a 2023 Conservation Use Valuation Assessment (CUVA) without penalty:  
SCOTT & LISA WEINSTEIN  
262-01-006E, 10.00 ACRES

*General discussion on the recent approval of the covenant with no tax benefit at this time. Staff recommendation to approve.*

*Motion by Vice Chairman Morrow to approve release of CUVA without penalty, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

2. Consider the approval of common area value for seven parcels totaling 8.37 acres in the name of Lexington Place Homeowners Association, Inc:

SEE ATTACHED DOCUMENTS

*Discussion on the date of the request being made after the 2023 Notices of Assessment were mailed.*

*Motion by Vice Chairman Morrow to deny for 2023, but approve nominal value for 2024, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

**F. CHIEF APPRAISER'S REPORT**

1. Appeals and BOE hearings update.

*The active appeals are about half of the number received. Appellant attendance to the Board of Equalization (BOE) hearings has been poor, and the people showing up are concerned about the taxes. Vice Chairman Morrow interjected that the Board of Assessors has no control over tax dollars, that is the responsibility of the Board of Commissioners. Chief Appraiser Johnson noted there will be a pause in BOE hearings the first week of November in order for staff to catch up on files and respond to additional appeals.*

2. Update on staffing.

*The Personal Property appraiser position has been filled.*

3. Update on the Board of Commissioner's appeal of the Department of Audits & Accounts 2022 equalization ratio.

*The office has not heard back from the Department of Audits regarding the arbitration meeting. Chief Appraiser Johnson submitted an open records request to obtain the schedule of meetings with no response to date.*

4. Monthly review.

*The staff will reappraise pre-bill manufactured housing, visit the tornado damaged properties, reappraise the City of Griffin north side area, then in the spring, review commercial properties. Deputy Chief Appraiser Williams spoke to inform the Board that different sections of commercial properties are reviewed each year and the number of Hearing Officer appeals increased for this year.*

**G. ASSESSORS COMMENTS**

*Vice Chairman Morrow said that the Department of Revenue recommends one appraiser for every 4,000 parcels, which would be eight for a county our size. The Assessors office has four field appraisers.*

*Chairman McDaniel said the Assessors office has to consider sales ratios each year. The sales ratio compares property values to sales which have occurred. The Assessors office works diligently to follow the rules and requirements of the Department of Revenue.*

*Vice Chairman Morrow commented that the state of Georgia taxes at 40% of the appraised value. The state Department of Audits indicates that we are 10% under the value needed to meet their audit.*

## **H. ADJOURNMENT**

*With no further business to discuss, motion by Vice Chairman Morrow to adjourn at 9:26AM, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*