

## MINUTES

### Spalding County Board of Tax Assessors – Regular Session Tax 119 East Solomon Street, Meeting Room, Griffin, GA 30223 December 12, 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 December 12, 2023, at 9:00AM in the Courthouse Annex Meeting Room. The meeting was called to order by Chairman Johnnie McDaniel, with Vice Chairman Dick Morrow and Board Member Brad Wideman attending. Others present include Chief Appraiser Jerry Johnson, Deputy Chief Appraiser Robby Williams, Senior Appraiser Heather Headley 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*

*Motion by Vice Chairman Morrow to enter Closed Session, motion was seconded by Member Wideman and carried unanimously 3-0.*

#### **C. CLOSED SESSION**

1. Chairman Johnnie McDaniel requests a Closed Session for discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.C. 50-14-3(6).

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

*Motion by Vice Chairman Morrow to resume the regular meeting, motion was seconded by Member Wideman and carried unanimously 3-0.*

*From Closed Session, motion by Vice Chairman Morrow to amend the agenda, New Business item 4 to determine an interim Chief Appraiser, motion was seconded by Member Wideman and carried unanimously 3-0.*

#### **D. MINUTES**

1. Consider the approval of the November 14, 2023 regular meeting minutes.

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

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

1. Consider the approval of 2024 homestead exemption for disabled veterans (S5):  
SEE ATTACHED LIST

2. Consider the approval to release Conservation Use Valuation Assessment (CUVA) without penalty:  
VICTORIA LYNN WALKER  
242-01-007B

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

*Motion by Vice Chairman Morrow to approve the consent agenda as a whole, motion was seconded by Member Wideman and carried unanimously 3-0.*

#### **F. NEW BUSINESS**

1. Consider the approval to forward a late filed appeal to the Board of Equalization:  
THOMAS ALLEN BEARDEN III  
008-03-012

*Discussion on the process to verify the emailed appeal was not received by the county email server.*

*Motion by Vice Chairman Morrow to approve sending the late file appeal to the Board of Equalization, motion was seconded by Member Wideman and carried unanimously 3-0.*

2. Consider the approval of the 2024 Mobile Home Digest.

*Discussion on the prebill mobile home values.*

*Motion by Vice Chairman Morrow to approve the 2024 Mobile Home Digest, motion was seconded by Member Wideman and carried unanimously 3-0.*

3. Consider the approval of the Public Utilities equalization ratio.

*Discussion on the final 2022 sales ratio of 36.38. Chief Appraiser Johnson explained the effect of the county utility companies assessments at 40% and at 36.38%.*

*Motion by Vice Chairman Morrow to approve the public utilities equalization ratio of 36.38, motion was seconded by Member Wideman and carried unanimously 3-0.*

4. Consider the approval to offer the position of interim Chief Appraiser to Robby Williams beginning January 1, 2024.

*Chairman McDaniel offered the interim position to Deputy Chief Williams who accepted the position.*

*Motion by Vice Chairman Morrow to approve interim Chief Appraiser position to Robby Williams, motion was seconded by Chairman McDaniel and carried unanimously 3-0.*

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

1. Appeals update.

*Senior Appraiser Heather Headley reported the update to the Board.*

2. Update on the appointment of two Assessors in January 2024.

*Two board members for the Board of Assessors will be appointed during the Board of Commissioners meeting on January 8, 2024.*

3. Monthly review.

*Chief Appraiser Johnson updated the Board on reappraisal work being completed by the staff. General discussion on the values projected for 2024.*

*The staff is transition planning prior to the retirement of Chief Appraiser Johnson.*

## **H. ASSESSORS COMMENTS**

*The Board expressed appreciation to Chief Appraiser Johnson for his work with the county and congratulated his pending retirement at the end of the year.*

## **I. ADJOURNMENT**

*With no further business to discuss, motion by Vice Chairman Morrow to adjourn at 10:03AM, motion was seconded by Member Wideman and carried unanimously 3-0.*

