

## **MINUTES**

**Spalding County Board of Assessors – Regular Session Tax  
119 East Solomon Street, Meeting Room, Griffin, GA 30223  
February 20, 2024 – 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 February 20, 2024 at 9:00AM in the Courthouse Annex Meeting Room. The meeting was called to order by Chairman Johnie McDaniel, with Board Members Joe Bailey and Byron Pearce attending. Others present include interim Chief Appraiser Robby Williams, county attorney Stephanie Windham, 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 signed up to speak.*

### **C. MINUTES**

1. Consider the approval of the January 9, 2024 regular meeting minutes.  
SEE ATTACHED

*Motion by Chairman McDaniel to approve the minutes of the January 9, 2024 regular meeting, motion was seconded by Member Pearce and carried unanimously 3-0.*

***Motion by Chairman McDaniel to amend the agenda to consider a proposal for appraisal and administrative services by GMASS Inc. as New Business item 15, motion was seconded by Member Pearce and carried unanimously 3-0.***

**D. CONSENT AGENDA**

1. Consider the approval of 2024 applications for Disabled Veteran homestead exemption (S5):

SEE ATTACHED LIST

2. Consider the approval of new applications for Conservation Use Valuation Assessment (CUVA):

SEE ATTACHED LIST - EXHIBIT A 2024 NEW CUVA APPLICATIONS

3. Consider the approval of renewal applications for Conservation Use Valuation Assessment (CUVA):

SEE ATTACHED LIST - EXHIBIT B 2024 CUVA RENEWAL APPLICATIONS

4. Consider the approval of continuation applications for Conservation Use Valuation Assessment (CUVA):

SEE ATTACHED LIST - EXHIBIT C 2024 CUVA CONTINUATION APPLICATIONS

*Motion by Chairman McDaniel to approve the consent agenda, motion was seconded by Member Bailey and carried unanimously 3-0.*

**E. NEW BUSINESS**

1. Consider the appeal of the Board of Assessors decision to breach Conservation Use Valuation Assessment:

CM & LINDA G PITTS

266-01-012A

*Chief Appraiser Williams stated that the attorney representing the Pitts' requested more time and asked the Board to table the item. County Attorney Windham stated that she has a meeting scheduled with the attorney.*

*Motion by Member Pearce to table the item until the March meeting, motion was seconded by Member Bailey and carried unanimously 3-0.*

2. Consider the approval of a renewal application for Conservation Use Valuation Assessment (CUVA):

LARRY & WENDY MAULDIN

223-01-010E, 11.00 ACRES

*Discussion on the covenant acreage and land use. Review of documents submitted by property owners.*

*Motion by Member Bailey to approve CUVA, motion was seconded by Member Pearce and carried unanimously 3-0.*

3. Consider the approval of a renewal application for Conservation Use Valuation Assessment (CUVA):

ELIZABETH & RAYMOND ALEXANDER  
225-01-002C, 13.48 ACRES

*Discussion on the photos and land use for non-agricultural business purposes.*

*Motion by Member Bailey to deny CUVA, motion was seconded by Member Pearce and carried unanimously 3-0.*

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

SHIRLEY COLQUITT & SALISTER WILLIAMS  
268-02-002, 11.87 ACRES

*Review of the application and map.*

*Motion by Member Bailey to approve CUVA, motion was seconded by Member Pearce and carried unanimously 3-0.*

5. Consider the approval of a renewal application for Conservation Use Valuation Assessment (CUVA):

PHIL BUNN  
225-01-010B, 12.83 ACRES

*Discussion on application and land use.*

*Motion by Member Bailey to approve CUVA, motion was seconded by Member Pearce and carried unanimously 3-0.*

6. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA):

WILLIAM J FREEMAN  
227-01-020A, 13.00 ACRES

*Discussion on application.*

*Motion by Member Bailey to approve CUVA, motion was seconded by Member Pearce and carried unanimously 3-0.*

7. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA):

PATRICIA THOMPSON  
261-01-059, 12.50 ACRES

*Motion by Member Bailey to approve CUVA, motion was seconded by Member Pearce for purposes of discussion.*

*Discussion on land use and eligibility.*

*After discussion, the motion failed with a vote of 2-1 against.*

8. Consider the approval of continuation applications for Conservation Use Valuation Assessment (CUVA):

JAMES BAKER & DEBORAH MUNDAY

242B-01-034, 0.49 ACRES

242B-01-035, 0.46 ACRES

242B-01-036, 0.54 ACRES

242B-01-084, 0.02 ACRES (ALL CONTIGUOUS WITH 242-02-002R)

*Discussion on the lots being contiguous with the larger parcel under CUVA.*

*Motion by Member Bailey to approve CUVA, motion was seconded by Chairman McDaniel and carried with a vote of 2-1 in favor.*

9. Consider the approval of a request for refund of taxes paid:

HAROLD HAGGARD

301-01-031

*Member Pearce recused himself from the discussion and vote as he has personal interest in the item.*

*Chief Appraiser Williams explained the property owner's appeal revealed a data error. The property record card was corrected per the appeal for the 2023 year. The appellant requests a refund for 2022, 2021, and 2020 taxes paid over the correction.*

*Motion by Member Bailey to approve the refund, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*

10. Consider the approval of a request for non-disclosure of personal information.

*Vote under item 12.*

11. Consider the approval of a request for non-disclosure of personal information.

*Vote under item 12.*

12. Consider the approval of a request for non-disclosure of personal information.

*Discussion of eligibility for the non-disclosure requests in items 11, 12 and 13.*

*Motion by Member Bailey to approve the requests in New Business items 11, 12, and 13, motion was seconded by Member Pearce and carried unanimously 3-0.*

13. Consider the approval for GMASS Inc. to update rural land value and timber value for 2024.

SEE ATTACHED PROPOSAL

*Chief Appraiser Williams explained the office has used this service by GMASS Inc in the past.*

*Motion by Chairman McDaniel to approve the rural land and timber update by GMASS Inc., motion was seconded by Member Pearce and carried unanimously 3-0.*

14. Consider the approval of the 2023 beginning internal sales ratios.

*Review and discussion of the beginning sales ratios.*

*Motion by Member Bailey to approve the beginning internal sales ratios, motion was seconded by Member Pearce and carried unanimously 3-0.*

15. Consider the approval of a proposal for appraisal and administrative services by GMASS Inc.

*Discussion on the services to be provided.*

*Motion by Member Pearce to approve the proposal, motion was seconded by Member Bailey and carried unanimously 3-0.*

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

1. New form for use with Specialized Assessment applications.

*Secretary Bernier compared the old forms to the new form. Chairman McDaniel noted the form should be entered into the BOA Policy manual.*

2. 2023 appeals update.

*Chief Appraiser Williams presented the number of appeals which remain in active status.*

*The dates for the annual Current Ad Valorem Edicts and Trends (CAVEAT) conference are May 21 – 23, 2024.*

*Chief Appraiser Williams discussed staff and Board training along with other ongoing office procedures.*

## **G. ASSESSORS COMMENTS**

*General discussion on property tax legislation under review at the state level.*

*Chairman McDaniel reported on seeking applicants for the vacant Chief Appraiser position and vacant Appraiser I position.*

*Chairman McDaniel and Chief Appraiser Williams are meeting the County Manager to discuss the proposal by GMASS Inc for appraisal and administrative service.*

## **H. ADJOURNMENT**

*With no further business to discuss, motion by Chairman McDaniel to adjourn at 10:33AM, motion was seconded by Member Bailey and carried unanimously 3-0.*