## MINUTES

Spalding County Board of Tax Assessors – Regular Session 119 East Solomon Street, Meeting Room, Griffin, GA 30223 June 18, 2024 – 9:00AM

## 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 June 18, 2024 at 9:00AM in the Courthouse Annex Meeting Room. The meeting was called to order by Chairman Johnie McDaniel, with Vice Chaiman Pearce and Board Member Joe Bailey attending. Others present include Chief Appraiser Robby Williams and Board Secretary Peggy Terry.

## **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.

A representative from Project South was present but declined to speak.

Motion by Johnie McDaniel to amend the agenda to include voting in Robby Williams as Chief Appraiser in New Business, motion was seconded by Member Bailey and carried unanimously 3-0.

## C. MINUTES

1. Consider the approval of the minutes from the May 14, 2024 regular meeting.

Motion by Member Bailey to approve the minutes of the May 14, 2024 regular meeting, motion was seconded by Vice Chaiman Pearce and carried unanimously 3-0.

## D. CONSENT AGENDA

1. Consider the approval of S5 and SG homestead exemptions. SEE ATTACHED

Motion by Vice Chaiman Pearce to approve the consent agenda, motion was seconded by Member Bailey and carried unanimously 3-0.

#### E. NEW BUSINESS

1. Motion to approve the instalment of Robby Williams as Chief Appraiser.

Motion by Chairman McDaniels to install Robby Williams as Chief Appraiser, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

2. Consider the approval for exempt status on the following parcels.

CONNECTION CHURCH INC 268-02-010B

Chief Appraiser Williams explained that the Church had been renting space and has since bought a building and begun meeting in it.

Motion by Member Bailey to approve exempt status, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

# 3. PROJECT SOUTH 203-01-011

Chairman McDaniel asked the representative that was present to step up to the podium to answer questions about the organization.

Chief appraiser Williams stated that Project South had received their 501C from the federal Government.

Chairman McDaniel stated he thought that there was a 15-acre limit for exemption. Chief Appraiser Williams said that he would investigate this.

Motion by Member Bailey to table this item until the July 9, 2024 meeting, motion was seconded by Vice Chaiman Pearce and carried unanimously 3-0.

4. Consider the approval for applications for non-disclosure of information.

## SEE ATTACHED LIST

Motion by Vice Chairman Pearce to approve the applications, motion was seconded by Chairman McDaniels and carried unanimously 3-0.

### F. CHIEF APPRAISER'S REPORT

1. Review/Approve all Homesteads for 2024.

Chief Appraiser Williams explained that these are all the new Homesteads for 2024. Discussion about taking homesteads off properties that had a returned Notice of Assessment, that we need to do a deeper investigation into the ownership of the property before taking the homestead off.

Motion by Vice Chairman Pearce to approve the Homestead applications, motion was seconded by Member Bailey and carried unanimously 3-0.

2. Review/Approve Final Exempt Property Listings for 2024.

Chief Appraiser Williams explained what kind of properties were on this list. Chairman McDaniels asked if they were on the digest. Chief Appraiser Williams answered that they were on the digest.

Motion by Member Bailey to approve the final exempt property listings, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

 Review/Approve all Final Sales Ratios for 2024.
SENT VALUE DETAILS FOR ALL PROPERTIES IN THE COUNTY TO B.O.A MEMBERS

Chief Appraiser Williams explained what the sales ratio was and how it works. What percentage we are at and what the D.O.R requires. How we re-evaluate neighborhoods and that we would now be able to look at sales month to month.

Motion by Member Bailey to approve the Final Sales Ratios for 2024, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

4. Review/Approve Final Commercial Table Changes for 2024.

Motion by Vice Chairman Pearce to approve the applications, motion was seconded by Member Bailey and carried unanimously 3-0.

5. Review/Approve Land Value Tables for 2024.

Chief Appraiser Williams explained that we contract G-Mass to do the land tables, that they use the last 3 years sales and current sales.

Chaiman McDaniels asked what constituted a small tract and a large tract?

Chief Appraiser Williams said that a small tract was under 40 acres and a large tract was above 40 acres.

Motion by Member Bailey to approve the Land Value Tables for 2024, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

6. Printing/Mailing Notice of Assessments.

Chief Appraiser Williams explained the methods that we would use to notify the public that the Notices have been sent out. That the 2024 values will be posted on appublic.net. They would be sent to the printer and reviewed over the next few days. Assessment Notices would go out in the mail next week.

## G. ASSESSORS COMMENTS

Chairman McDaniel talked about how the communication with the Board of Commissioners was improving through the sharing of information at the Board of Commissioners meetings.

### H. ADJOURNMENT

With no further business to discuss, motion by Member Bailey to adjourn at 10:31AM, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.