MINUTES

Spalding County Board of Tax Assessors – Regular Session 419 East Solomon Street, Meeting Room, Griffin, GA 30223 July 9, 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 July 9, 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, Board Secretary Peggy Terry and Katie LaCount.

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 during citizen comments.

C. MINUTES

1. Consider the approval of the minutes from the June 18, 2024 regular meeting.

Motion by Member Bailey to approve the minutes of the June 18, 2024 regular meeting, motion was seconded by Vice Chaiman Pearce and carried unanimously 3-0.

D. OLD BUSINESS

 Lift from the table to consider the approval of a request for exemption status for: WELLSTAR SPALDING REGIONAL HOSPITAL INC 031-02-053A

Motion by Chairman McDaniel to lift from the table, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

Chief Appraiser Williams explained that they submitted updated information that showed that they met the requirements and is consistent with their other exempt properties.

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

D. CONSENT AGENDA

1. Consider the approval of applications for Disabled Veteran homestead exemptions. (S5)

ROSE DANT
100-02-023

WILLIAM & CAROLYN MCKINNEY
314-01-052

CLIFFORD TUROCY

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

E. NEW BUSINESS

029-08-004

1. Consider the approval of 2024 homestead exemptions requested by the Tax Commissioner after the April 1 deadline.

Chief Appraiser Williams explained that these were homesteads that were submitted to the Tax Commissioner before April 1, but needed to be modified, or put back on because of updates from the Tax Commissioners Office.

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

2. Consider the approval of 2024 Personal Property In-house Audits, criteria for selection of these properties being, did not return in 2024.

Chief Appraiser Williams explained the criteria for an audit. A return was not submitted or a significant change in value either increased or decreased.

Chairman McDaniel asked if they had submitted a return in previous years.

Chief Appraiser Williams said that there were usually returns submitted in previous years depending on how long the business was in operation.

Motion by Chairman McDaniel to approve Personal Property Inhouse Audits, motion was seconded by Member Bailey and carried unanimously 3-0.

F. CHIEF APPRAISER'S REPORT

1. Update on an exemption request for: PROJECT SOUTH 203-01-011

Chief Appraiser Williams said that when the Girl Scouts owned the property, it was less than 15 acres. The next owner combined parcels to make it 43.67 acres. He wants to let the County Attorney to review the specifics of the code and application.

Chaiman McDaniel asked the representative from Project South, Mark Turk, to step up to the podium to answer some questions and speak on the subject.

Mr. Turk stated that the property was 43 acres. He had done some research and found other properties in Georgia and Spalding County that have over 15 acres and are exempt. He stated that their organization had no intention of using any of the property to generate income. They have received their 501 C 3, and they fall under the same category as a religious Organization. He asked if they would need to wait until we investigated other exempt properties. Chairman McDaniel told him no.

Chief Appraiser Williams suggested that they submit an appeal based on denial of exemption. He asked Katie LaCount to email him a copy of the Notice of Assessment and an appeal form.

2. Georgia Department of Audits and Accounts

Chief Appraiser Williams Said that the Department of Audits pulls the information early in January. Last year we were under .36 and this year it looks like we will be under .36 again. They do this every year. We are months away from results, based on 2023 sales and data.

3. Appeals

Chief Appraiser Williams said that the Notice of assessments went out on June 24, 2024 and the deadline to appeal is August 8, 2024. That the information was posted on the Spalding County screens, newspaper and the County web site. That he would keep the Board updated.

Chief Appraiser Williams added that he made an offer to a person currently employed with the county to come in to take the vacant Appraiser I position. The person came highly recommended by the Spalding County Human Resource Director.

Chief Appraiser Williams stated that this is an audit year for the Tax Assessors Office. The audits are done every three years.

H. ADJOURNMENT

With no further business to discuss, motion by Member Bailey to adjourn at 10:28AM, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.