

## MINUTES

Spalding County Board of Tax Assessors – Regular Session  
419 East Solomon Street, Meeting Room, Griffin, GA 30223  
August 13, 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 August 13, 2024 at 9:00AM in the Courthouse Annex Meeting Room. The meeting was called to order by Chairman Johnie McDaniel, with Vice Chairman Pearce and Board Member Joe Bailey attending. Others present include Chief Appraiser Robby Williams, Board Secretary Peggy Terry, County Attorney Stephanie Windham 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.

*None*

### C. MINUTES

1. Consider the approval of the minutes from the July 9, 2024, regular meeting.

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

*Motion by Chairman McDaniel to move item number 4 from New Business to number 1 in New Business, motion was seconded by Member Bailey and carried unanimously 3-0.*

#### **D. OLD BUSINESS**

1. Consider the approval of a request for exempt status for:  
PROJECT SOUTH  
203-01-011

*Chief Appraiser Williams stated that Project South could sign an Affidavit attesting that no part of the property would be used to produce income.*

*Motion by Chairman McDaniel approve pending signed Affidavit, motion was seconded by Member Bailey and carried unanimously 3-0.*

#### **D. CONSENT AGENDA**

*Motion by Chairman McDaniel to move Valasco, Juan J & Martha D to New Business item number 7, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

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

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

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

FORT, JAMES K & PATRICIA F  
225-01-003G 18 AC

YOBANI REYES IZAQUIRRE REVOCABLE TRUST  
273-01-001 155.59 AC

*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 approval of an Appeal to Superior Court

CARRUTHERS, CRISTI & RICHARD  
080-02-065

*County Attorney Windham explained the history of this item. The Tax Commissioners Office did an audit on those types of homesteads, at that time the homestead was removed by the Tax Commissioners Office. There was an appeal of Value and Exemption Denied in 2021. The appeal was denied by the Board of Equalizations. The appeal was continued to the Superior Court. It was denied by the Superior Court and the Judge declared it officially closed. There was no application for homestead in the subsequent years. The appeal for 2024 needs to go before the Board of Equalization so that Value can be determined and what they are appealing.*

*Motion by Member Bailey to deny appeal to Superior Court and require the appeal to go to Board of Equalization, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

2. Consider the approval of reinstatement of S5 homestead exemption for 2022, 2023 & 2024

CARLTON J MCCLURE  
269B-01-027

*Chief Appraiser Williams explained that the Tax Commissioners Office requested to reinstate the owners S5 homestead for the 2022, 2023 & 2024 years per an Affidavit stating that the property was fraudulently removed from the owner and was ordered to be put back in Mr. McClures name.*

*Motion by Member Pearce to approve homestead reinstatement, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

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

PELAEZ, MICHAEL A  
278-01-008G  
PELEAZ, MICHAEL A  
278-01-008K

*Vice Chairman McDaniel said that he could not see a bona fide agricultural use.*

*Motion by Chaiman McDaniel to deny CUVA, motion was seconded by Member Bailey and carried 2-1.*

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

YOBANI REYES-IZAGUIRRE REVOCABLE TRUST  
273-01-024 13 AC

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

5. Consider the approval of the modification of homestead codes received in the Tax Assessor's Office after the April 1, 2024, deadline date from the Tax Commissioner's Office.  
SEE ATTACHED LIST

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

6. Consider the approval of an application to approve exempt status for:  
THE SALVATION ARMY  
227-02-053

*Chief Appraiser Williams explained that they had been exempt, he did not know why it was taken off. They reapplied and produced the proper paperwork.*

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

7. Consider the approval of a renewal for Conservation Use Valuation Assessment (CUVA).  
Moved from Consent Agenda to New Business.  
VELASCO, JUAN J & MARTHA L  
273-01-001D 98.02 AC

*Chairman McDaniel stated that they chose OTHER for their use. He felt that when you chose OTHER there should be an explanation of what the use is.*

*Motion by Member Bailey to table this item, motion was seconded by Vice Chairman Pearce and carried 3-0.*

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

*Chief Appraiser Williams discussed the following:*

*\*Changing our policy on splitting and combining parcels to coincide with the new Zoning ordinances.*

*\* He discussed how many appeals we had taken in.*

*\* He feels that the new appeals module worked very well.*

*\* He has two settlement conferences coming up.*

*\* The DOR digest review audit for the 2023 year will be August 29.*

*\* There will be a Board of Commissioners meeting August 29 at 6:00 pm to go over the new House Bill 581.*

## **H. ADJOURNMENT**

*With no further business to discuss, motion by Chairman McDaniel to adjourn at 11:15 AM, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*