

## MINUTES

**Spalding County Board of Tax Assessors – Regular Session**  
**419 East Solomon Street, Meeting Room, Griffin, GA 30223**  
**September 10, 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 September 10, 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.*

### **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 August 13, 2024, regular meeting.

*Motion by Vice Chairman Pearce to approve the minutes of the August 13, 2024, regular meeting, motion was seconded by Member Bailey and carried unanimously 3-0.*

*Motion by Chairman McDaniel to amend the agenda to include number 3 to New Business to reschedule the date of the October Board of Assessors regular meeting, Member Bailey seconded the motion and was carried unanimously 3-0.*

**D. OLD BUSINESS**

1. Lift from the table to consider the approval of a request for exempt status for:  
PROJECT SOUTH  
203-01-011

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

*Chief Appraiser Williams explained that they submitted the affidavit stating that they would not be using any of the property to generate income. The County Attorney reviewed it and was satisfied with it.*

*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 a 2024 SS – Surviving Spouse of a Disabled Veteran homestead exemptions:

(SS)  
BEALE, CRYSTAL  
276-02-046

Consider the approval of S5 Disabled Veteran homestead exemption:  
LOUNDRY, KEENAN M  
234-06-009

MICELI, MICHAEL  
248A-01-045

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

BOWLIN, WILLIAM LARRY  
274-01-003  
200.50 ACRES

RADFORD, RANDY VINCENT  
223A-01-007  
22 ACRES (24 W/ HOUSE)

WILLIAMS, MICHELLE L  
277-01-006A  
38 ACRES (40 ACRES W/ HOUSE)

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

#### **E. NEW BUSINESS**

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

ALTMAN, AUSTIN & ELIZABETH WATERS  
208-01-018A  
12.76 ACRES (14.76 W/ HOUSE)

*Chief Appraiser Williams explained that the owners had plans to have goats & to sell eggs. Chairman McDaniel said that the current use chosen is not taking up the percentage of land stated.*

*Member Bailey asked how often properties in conservation are checked.*

*Chief Appraiser Williams answered that they were usually checked when they were getting close to the renewal date. The Code does not require properties above ten acres to submit supporting documentation.*

*Motion by Vice Chairman Pearce to approve, motion was seconded by Member Bailey and carried 2-1. Chairman McDaniel voting to deny.*

TALLANT, JEFF & STORMIE LEE  
204-01-009B  
14.69 acres (16.69 W/HOUSE)

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

2. Consider the approval to forward the 2024 late filed appeals to the Board of Equalization: LIST ATTACHED

*Chief Appraiser Williams explained that we cannot deny an owner the opportunity to appeal, the Board of Equalization can deny their appeal on the grounds of filing after the deadline. The owner will be notified so that they can explain any circumstances for the late file.*

*Chairman McDaniels asked if they go to Board of Equalization as a list.*

*Chief Appraiser Williams said yes, they look at them as a list and decide if they are truly late.*

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

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

3. Motion to change the October 8, 2024, regular Board of Assessors Meeting to October 15, 2024:

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

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

1. Update on staffing.

*Chief Appraiser Williams reported that:*

- *We hired a new Appraiser, that they met several times, and she has a good work history. This puts us at eight employees.*
- *Two staff members are in class this week to complete Appraiser 1A.*

2. Update on 2024 appeals.

- *Chief Appraiser Williams reported that we received 1296 appeals.*
- *Senior Appraiser Headley has processed about 30% of them.*
- *We received over 3% of the total number parcels, so we received an additional 180 days.*
- *Chief Appraiser Williams and Chairman McDaniels will be making a presentation at the October Board of Commissioners meeting.*

3. Review the Department of Revenues 2023 Digest reschedule.

- *The appointment for the Audit on August 29 was rescheduled to September 19.*
- *The Department of Revenue will make recommendations for any changes that we need to make.*

4. Review of the Department of Audits 2024 sales ratio findings.

- *Chief Appraiser Williams explained that this Audit is done mostly for the School Board.*
- *We needed to be between 36 % and 44 %. We had an Equalized Ratio of 38.95 %.*

5. Review appeal to Superior Court.

*Chief Appraiser Williams explained the reasons for the appeal. We were valuing living space that should have been attic space. The law allows you to go back three years. The calculations made to come up with an amount owed to Mr. Mock could not be agreed on in the settlement hearing. The appeal will go before the Superior Court on October 10, 2024.*

**H. ADJOURNMENT**

*With no further business to discuss, motion by Member Bailey to adjourn at 10:34AM, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*