

MINUTES

Spalding County Board of Tax Assessors – Regular Session
419 East Solomon Street, Meeting Room, Griffin, GA 30223
December 17, 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 December 17, 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 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.

None

C. MINUTES

1. Consider the approval of the minutes of the November 19, 2024, regular meeting.

Motion by Member Bailey to approve the minutes of the November 19, 2024, regular meeting, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

D. CONSENT AGENDA

1. Consider the approval of 2024 S5 Disabled Veteran homestead exemptions:
SEE ATTACHED LIST

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

F. NEW BUSINESS

1. Consider the approval of the 2024 Public Utilities equalization ratio.

Chief Appraiser Williams reported that the Department of revenue calculates the values for Public Utilities. They were mailed to us last week and our office has reviewed them. After approval of the Board of Assessors they will be mailed to the companies and copies will be given to the Tax Commissioners' office.

Member Bailey asked how many companies there were.

Chief Appraiser Williams said that there were 27. We will be getting them mailed before the timeline of December 20th.

Vice Chairman Pearce asked if it was typical that the Department of Revenue was higher than the return.

Chief Appraiser Williams replied yes that the Department of Revenue has a fixed amount of depreciation. This year it will be taxed at 40%.

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

2. Consider the approval of the 2025 Mobile Home Prebill New Consolidation Values.

Chief Appraiser Williams explained that mobile homes are typically in a mobile home park and have a title, so they are taxed differently. The values need to be submitted to the Tax Commissioners' Office by January 5th.

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

G. CHIEF APPRAISER'S REPORT

1. 2024 DOR Table of Composite Conversion Factors update.

Chief Appraiser Williams reported that the DOR had a zoom meeting to go over these changes. Assets get depreciation each year. They are changing the depreciation scale allowing owners to get accelerated depreciation. The changes will go into effect January 1st of 2025 if it is approved. GMASS is waiting for it to pass before they update the Returns. Currently in Georgia any personal property valued below 7,500 will not receive a Return, in 2025 that amount will be raised to 20,000. This has already been approved and will go into effect January 1, 2025. Chairman McDaniels asked if that would be an aggregate value? Chief Appraiser Williams answered yes, it would be a total value of all an owner's personal property added together.

2. 2025 Preliminary Sales Ratio Numbers.

Chief Appraiser Williams reported that we need to be between 36%-44%. Currently, we are at 37% on residential property. We will submit them again in January and that will be final.

3. Staffing update.

Chief Appraiser Williams reported that the Personal Property position has been filled internally. Two applicants were interviewed for the Assistant to the Assessors position. We have made an offer to one of the applicants and she has accepted. Human Resource is going through their process. We are hoping that in January the employee can start.

4. Appeals update.

Chief Appraiser Williams reported that we received 1297 appeals, and we have 400 that are still active. The first 180 days are up in February, and we are trying to address the remaining active appeals by then.

H. ASSESSORS COMMENTS

I. 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.