

MINUTES

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

A. 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 April 9, 2024 at 9:00AM in the Courthouse Annex Meeting Room. The meeting was called to order by Chairman Johnie McDaniel, with Board Members Joe Bailey and Byron Pearce attending. Others present include interim Chief Appraiser Robby Williams, county attorney Stephanie Windham, and Interim 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.

William Johnston signed up to speak.

Motion by Chairman McDaniel to amend the agenda to include Riggins, Bailey, Borden and Johnston to New Business.

Motion was seconded by Member Pearce and carried unanimously 3-0.

C. MINUTES

1. Consider the approval of the minutes of the March 12, 2024, regular meeting.

Motion by Member Pearce to approve the minutes of the March 12, 2024, regular meeting, motion was seconded by Member Bailey and carried unanimously 3-0.

D. OLD BUSINESS

*Motion by Chairman McDaniel to lift from the table the approval of a renewal application for Conservation Use Valuation Assessment (CUVA):
Member Pearce seconded and was carried unanimously 3-0.*

1. Lift from the table to consider the approval of a renewal application for Conservation Use Valuation Assessment (CUVA):
WILLIAM SCHMIDT
218-01-001, 21.60 ACRES

Chief Appraiser Williams stated that he spoke to Mr. Schmidt. Mr. Schmidt said that he did run an A/C business on the property.

Motion by Member Bailey to deny CUVA, motion was seconded by Member Pearce and carried unanimously 3-0.

2. Lift from the table to consider the approval of a non-disclosure of personal information.

Chairman McDaniel explained the background of the request. County Attorney Windham stated that the relationship to law enforcement would make the property eligible.

Motion by Member Bailey for approval of non-disclosure, motion was seconded by Member Pearce and carried unanimously 3-0.

E. CONSENT AGENDA

1. Consider the approval 2024 applications for Disabled Veteran homestead exemption.
(S5)
CHARLES CALEB CHESHIRE
260-05-047
MARCUS GOODMAN
260C-01-071
ISAAC LOTT
142-01-010
PAULETTE MANNING
260D-01-074
BERMISO MATTIS
317-01-036

BRENDA MULLINS
116-03-010E
Richard Patrick
254-02-010e
(SS)
SARAH BOLES
222-04-033
SANDRA PRITCHETT
120-01-016

2. Consider the approval of law enforcement officers request for non-disclosure.
3. Consider the approval of new applications for Conservation Use Valuation Assessment (CUVA):

SEE ATTACHED LIST – 2024 CUVA – NEW APPLICATIONS.

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

SEE ATTACHED LIST - CUVA 2024 -CONTINUATION APPLICATIONS

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

SEE ATTACHED LIST – CUVA 2024- RENEWAL APPLICATIONS

Motion by Member Bailey to approve Consent Agenda, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

F. NEW BUSINESS

1. Mr. Johnston

Mr. Johnston states that he spoke to Sylvia Hollums to request breach penalty amount. Mr. Johnston passes out copies of the email that he sent. Mr. Johnston explains why the CUVA lapsed. Chief Appraiser Williams explains the timeline of Mr. Johnstons Cuva, that lapsed in 2017 and was considered a new application for 2020 not a renewal. Mr. Jonston stated that he did not recall getting a letter from the Board of Assessors. Chief Appraiser Williams stated that Mr. Johnston would need to be in his second year of renewal to be released. Mr. Johnston stated that the closing has not happened yet. Breach letter will be sent once sale confirmation is received.

2. Consider the approval new application of Conservation Use Valuation Assessment (CUVA)

WILLIAM SHANE BATEMAN
239-03-001, 14.53 AC

Chairman McDaniel stated that the use chosen does not match the aerial photograph.

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

3. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA):

ZACHARY STONE MOYE
280-01-008B 12.52 ACRES

Chairman McDaniel states that the photographs do not correspond with the property.

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

5. Consider the approval of new application of Conservation Use Valuation Assessment. (CUVA):

SHELLY & MICHAEL GRANGER
227-01-065 12.45 ACRES

Chairman McDaniel states that the use chosen does not match up with the photographs.

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

6. Consider the approval of a new application of Conservation Use Valuation Assessment. (CUVA):

LULA MITCHELL
222-01-013F 10.39 ACRES

Chairman McDaniel states that when you take away the two acres for the residence it does not leave enough acreage to qualify for wildlife habitat.

Motion by Chairman McDaniel to deny CUVA, motion was seconded by Member Pearce and carried unanimously 3-0.

7. Consider the approval of a new application of Conservation Use Valuation Assessment.
(CUVA):
ERICKSON WHITE
266-01-012G 0.42ACRES

Chief Appraiser Williamson explained the background as it relates to the approval for Mr. Pitts CUVA application, that it would be for one year.

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

8. Consider the approval of a new application of Conservation Use Valuation Assessment.
(CUVA):
ERIC ALAN RIGGINS
226-01-004 19.62 ACRES

Discussion about the property having two residences.

Motion by Member Pearce to deny CUVA, motion was seconded by Member Bailey and carried unanimously 3-0.

9. Consider the approval of a renewal application of Conservation Use Valuation Assessment.
(CUVA):
CHARLES & DEBORAH BORDEN LIVING TRUST
243-01-018 13.12 ACRES

Discussion of the qualifying choice the owner selected. The pictures did not support the use.

Motion by Member Pearce to deny CUVA, motion was seconded by Chairman McDaniel and carried by a vote of 2-1.

10. Consider the approval of a renewal application of Conservation Use Valuation Assessment.
(CUVA):
JOSEPH & JANE BAILEY
269-01-012A 3.05 ACRES

269-01-013 7.50 ACRES

269-01-016E 14.70 ACRES
269-01-014D 16.68 ACRES

Member Bailey recused himself from the discussion and vote as he has a personal interest in the item.

Motion by Chairman McDaniel to approve CUVA, motion was seconded by Member Pearce and carried by a vote of 2-0.

11. Consider the approval of the 2024 Freeport accounts received as of April 4, 2024.

Chief Appraiser Williams explained that the business meets the criteria, but the business has not been visited yet.

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

G. CHIEF APPRAISER'S REPORT

1. Appeals update.

Chief Appraiser Williams reported on the remaining BOE meetings.

2. Update on eagleview project.

Chief Appraiser Williams explained that eagleview is being introduced into CUVA, that each employee has a password and we will be having a class soon.

3. Budget Report.

The budget meeting for BOA is April 10, 2024.

4. Mr. William R Earnshaw exemption denied.

Chief Appraiser Williams stated that the Board of Equalization continued the denial, nothing changed in the settlement conference and Mr. Earnshaw chose to continue his appeal to the Superior Court. County Attorney Windham will meet with Tax Commissioner Hollums.

H. ASSESSORS COMMENTS

Member Pearce and Member Bailey stated that they could not access attachments on ilegislte. Chief Appraiser Williams said he will follow up with IT.

I. ADJOURNMENT

With no further business to discuss, motion by Member Bailey to adjourn at 12:10 pm, motion was seconded by Member Pearce and carried unanimously 3-0.