

MINUTES

Spalding County Board of Tax Assessors – Regular Session
419 East Solomon Street, Meeting Room, Griffin, GA 30223
January 14, 2025 – 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 January 14, 2025, 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 always expected 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 December 17, 2024, regular meeting.

Motion by Member Bailey to approve the minutes of the December 17, 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
2. Consider the approval of 2025 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.

E. NEW BUSINESS

1. Election of the Chairman of the Spalding County Board of Tax Assessors for the calendar year 2025.

Motion by Vice Chairman Pearce to elect Johnie McDaniel as Chairman, motion was seconded by Member Bailey and carried unanimously 3-0.

2. Election of the Vice Chairman of the Spalding County Board of Tax Assessors for the calendar year 2025.

Motion by Chairman McDaniel to elect Byron Pearce as Vice Chairman, motion seconded by Member Bailey and carried unanimously 3-0.

3. Consider the appointment of Peggy Terry as the Secretary for the Spalding County Board of Assessors for the calendar year 2025.

Motion by Vice Chairman Pearce to appoint Peggy Terry as Board Secretary, motion was seconded by Member Bailey and carried unanimously 3-0.

4. Consider the approval of the 2025 homestead exemption amount for disabled veterans or their unremarried spouse or minor children.

Chief Appraiser Williams explained that the Department of Revenue sends a letter every year showing the amount the exemption will be for that year. The homeowner needs to have a letter from the military stating that they are 100% disabled to qualify.

Motion by Member Bailey to approve the 2025 homestead exemption amount, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

5. Consider the approval to release Conservation Use Valuation Assessment (CUVA) without penalty:
WOODWARD JOHN P & WILLIAM R WOODWARD JR
216-01-009

Chief Appraiser Williams stated that they were in their second renewal and over 65 years of age.

Motion by Member Bailey to approve the release of Conservation without penalty, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

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

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

F. CHIEF APPRAISER'S REPORT

1. Preliminary 2025 Sales Ratio numbers.

- *All combined we are at 37.26%.*
- *We are in compliance.*

2. Appeals update.

- *30% of the appeals are still active.*
- *Half of the active appeals are commercial.*

3. 2024 Mobile Home Digest- Submitted December 27th, 2024.

- *There has been a 17 ½% increase from last year. The increase was mostly due to new Mobile Homes.*
- *The total value of Mobile Homes is 17,834,000.*
- *The bills have been mailed.*

4. Staff Update.

- *A new employee was hired to fill the position of Assistant to the Assessors.*

5. Notification of the extra 180 days based on exceeding 3% of number of parcels.

- *A notice was posted on the Tax Assessors web page.*
- *We will be mailing out letters to the homeowners that have active appeals next week.*

6. Public Utilities mailed out as of the date on the last meeting – January 31st – Appeal Deadline.

- *They were mailed out on December 17, 2024.*
- *They have until January 31, 2025, to appeal.*

7. HB 581 Update.

- *The programmer for wingap said that they are ready to change the Spalding County program to meet the County's needs.*

8. 2023 Department of Revenue County Digest Review.

- *The Tax Assessors Office does not meet the minimum appraisal staff requirements of O.C.C.G.A. 48-5-62. According to I.A.A.O. we are three employees short.*
- *Chairman McDaniel requested Chief Appraiser Williams to create a document of the areas that we are not in compliance.*

9. Review of 2025 Commercial Appraisals.

- *It is in our budget to contract GMASS to do an appraisal on two apartment complexes.*
- *They have experience in low-income housing tax credit and would be able to assist the office in producing a more accurate value for these two properties.*

G. ASSESSORS COMMENTS

I. ADJOURNMENT

With no further business to discuss, motion by Vice Chairman Pearce to adjourn at 10:15AM, motion was seconded by Member Bailey and carried unanimously 3-0.