

MINUTES

Spalding County Board of Assessors – Regular meeting
August 12, 2025 – 9:00AM
Meeting Room 108, Annex Building
119 East Solomon Street
Griffin GA 30223

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 August 12, 2025 at 9:00AM in the Courthouse Annex Meeting Room. The meeting was called to order by Chairman Johnnie McDaniel with Vice Chairman Byron Pearce and Member Joe Bailey attending. Others present include Chief Appraiser Robby Williams and Board Secretary Betsy Bernier.

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.

Citizens signed up to speak on New Business items 1 and 2.

- 1. Larry Carpenter, 1670 Roscoe Rd, Newnan, Georgia, of Bible Truth Baptist Church, explained the church history originated in 2003 with the purchase of the current location, 101 Woodlawn Ave, Griffin, Georgia. The property has continuously been used as the church. The property was transferred into the pastor's name, James M Veitch, Jr. in 2022. The church leaders did not realize that the tax-exempt status would be removed for the transfer of ownership. The mailing address for the pastor was incorrect and they did not receive any county mail regarding the taxes due beginning in 2023. They learned of the current tax levy when correspondence was sent to the church location. Mr. Carpenter stated that he has recently taken steps to*

change the ownership back into the church name using the attorney firm Beck, Owen and Murray in Griffin. Mr. Carpenter requested the Board approve tax exempt status for 2023, 2024 and 2025.

2. *Susan Ellis, 502 Beautyberry Dr, Griffin, Georgia spoke to the Board regarding an error in the square footage of her husband's home. Mrs. Ellis requested a reduction in value and tax refund for the past three years.*

C. MINUTES

1. Consider the approval of the July 8, 2025 regular meeting minutes.

Motion by Member Bailey to approve the July 8, 2025 minutes, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

D. CONSENT AGENDA

1. Consider the approval to post the 2025 Notice of Assessment returned mail list at the Courthouse.

2. Consider the approval of 2025 renewal application for Conservation Use Valuation Assessment (CUVA).

DAVID TRAER

226-01-033, 98.21 ACRES

3. Consider the approval of 2025 Disabled Veteran homestead exemptions.

VIVIAN DIANE BANKS, 252-01-004

FRANCIS KEITH SALTER, 304-02-118

DUSTIN J BRANHAM, 210A-02-019

4. Consider the approval of 2025 Surviving Spouse of a Disabled Veteran homestead exemption.

BRENDA A MULLINS, 116-03-007

NANCY W WILLIFORD, 304-01-032

5. Consider the approval of 2026 Disabled Veteran homestead exemptions.

MICHAEL SMITH, 259-03-006D

MICHAEL EDWARD HENDRICK, 309-01-043

LESLIE WARREN, 233C-01-230

THOMAS MEADE ROBINSON, 257-01-012M

DEJANE MAYO LEWIS, 267A-02-039

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HAL MICHAEL INGRAM, 316-02-051
RENEE WIMBERLY, 080A-02-037
STEPHANIE DENISE BLACKMON, 221-01-024F

6. Consider the approval of a retroactive to 2023 Disabled Veteran homestead exemption.
WILLIAM HENRY OSBOURN, 276-02-033

7. Consider the approval of a retroactive to 2024 Disabled Veteran homestead exemption.
KHADIJAH BILQEES MUHAMMAD, 265-01-053

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. Consider the approval of correcting the tax digest for 2021, 2022 and 2023.
ROBERT H ELLIS
311-01-036

Chief Appraiser Williams explained that the office was made aware of a square footage error after Mr. Ellis filed an appeal in 2024 and the house was re-measured by a staff appraiser. The correction was completed for the appeal, but the property owner requested a refund of taxes paid based on the reduced square footage.

Discussion on the law allowing digest corrections for up to three years. Discussion on the frozen value of the property for 2021, 2022 and 2023.

Chief Appraiser Williams informed the Board that the data was updated, and sales were compared in order to derive the value for the first year of correction, 2021 and recommended to freeze that value for 2022 and 2023 per the original 2021 appeal 299C.

Discussion on how the Tax Assessor's office communicates digest changes to the Tax Commissioner's office for billing/refunds.

Motion by Member Bailey to approve 2021, 2022 and 2023 digest correction for this parcel, motion was seconded by Vice Chairman Pearce and carried unanimously.

2. Consider the approval of exempt status for a religious organization.
JAMES M VEITCH JR
BIBLE TRUTH BAPTIST CHURCH
142-02-004

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Chief Appraiser Williams confirmed what Mr. Carpenter stated earlier that the property was in the church name, then transferred to an individual, which is why the tax exempt status was removed. Discussion on the procedure for applying for tax exemptions.

Discussion on the Georgia Code for exempt organizations and the use of the property.

At this time, James Veitch Jr. spoke to the Board to reiterate that the church has been in operation continually since 2003.

Motion by Vice Chairman Pearce to approve tax exempt status for 2023, 2024 and 2025, motion was seconded by Member Bailey and carried unanimously 3-0.

3. Consider the approval of a new 2025 application for Conservation Use Valuation Assessment.

ANITA GRIFFIN

217-01-028, 17.23 ACRES

Chief Appraiser Williams explained the history of the subject property in relation to prior conservation use and the sale of portions of the property.

Discussion on the current survey showing the property is actually 8.28 acres and no supporting documentation of agricultural use was provided with the application.

Motion by Member Bailey to deny Conservation Use Valuation Assessment, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

4. Consider the approval of 2025 Surviving Spouse of a Disabled Veteran homestead exemption.

PATRICIA CARTER, 214-01-032A

The Board reviewed the Veteran's Administration letter stating the qualifications of the applicant's late husband.

Motion by Vice Chairman Pearce to deny Surviving Spouse homestead exemption, motion was seconded by Member Bailey and carried unanimously 3-0.

5. Consider the approval of a 2025 appeal to go directly to Superior Court.

AUDREY HOLLIDAY

232-01-056

Discussion on the 2025 appeal and valuation adjustment already mailed to the owner.

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

6. Consider the approval of a 2025 appeal to go directly to Superior Court.
CRISTI & RICHARD CARRUTHERS
080-02-065

Discussion on the 2025 appeal and the history of the property.

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

F. CHIEF APPRAISER'S REPORT

1. Appeals update.

Chief Appraiser Williams provided the Board with graphs of the appeals history. Discussion on the 2025 appeals totaling less than 3 percent of the county parcels, so the office will not receive an additional 180 days to respond to appeals.

Chief Appraiser Williams informed the Board that the Tax Commissioner has received an updated consolidation report now that appeals have ended.

2. Staffing update.

The office has an open position.

A staff appraiser will be in Department of Revenue training next week.

Discussion on updating Qpublic website with the resolved appeal values.

G. ASSESSORS COMMENTS

None.

H. ADJOURNMENT

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With no further business to discuss, motion by Vice Chairman Pearce to adjourn at 10:17AM, motion was seconded by Member Bailey and carried unanimously 3-0.