

## **After Agenda**

Spalding County Board of Assessors – Regular meeting  
December 9, 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 December 9, 2025 at 9:00AM in the Courthouse Annex meeting room. The meeting was called to order by Chairman Johnie McDaniel, with Vice Chairman Byron Pearce with 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.

*Judith Brautigan, 164 Bendview Road, signed up to speak on obtaining a conservation use covenant. Mrs. Brautigan explained the reason why she did not apply during the spring of 2025.*

*Mark Smith, 523 Pineridge Road, signed up to speak on release of conservation use during his agenda item.*

**Motion by Member Bailey to amend the agenda to add Judith Brautigan's request as New Business Item 1, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.**

### **C. MINUTES**

1. Consider the approval of the November 18, 2025 regular meeting minutes.

*Motion by Vice Chairman Pearce to approve the November 18, 2025 minutes, motion was seconded by Member Bailey and carried unanimously 3-0.*

**D. CONSENT AGENDA**

1. Consider the approval of a 2026 Disabled Veteran homestead exemption (S5).

DANIEL LEE HAM, 242B-01-037  
FRANKIE MCCOLLUM, 235-01-003B  
TONY CHARLES SPEARS, 201C-01-65  
RAYMOND JAMES KOSHINSKI, 312-01-054

2. Consider the approval of a 2026 Surviving Spouse of a Disabled Veteran homestead exemption (SS).

CYNTHIA LESTER  
080-02-019

*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 issuing a 2025 application for Conservation Use Valuation Assessment (CUVA).

JUDITH BRAUTIGAN  
262-03-013F, 16.71 ACRES

*Discussion on the procedure to inform property owners when a covenant is breached due to the death of an owner. Mrs. Brautigian told the board that a staff member had informed her incorrectly of the procedure, so she did not submit a new application in 2025.*

*Motion by Member Bailey to approve issuing a 2025 application for CUVA, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

2. Consider the approval to release Conservation Use Valuation Assessment (CUVA).

MARK SMITH  
STANLEY SMITH  
213-03-007, 98.23 ACRES

*Mr. Smith informed the board that the family farm is to be split and sold after multiple generations of ownership.*

*Motion by Vice Chairman Pearce to approve the release of CUVA with penalty for 2023 and 2024, with regular tax due for 2025, motion was seconded by Member Bailey.*

3. Consider the approval of a 2026 homestead exemption for Surviving Spouse of a Disabled

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Veteran (SS).  
ELVAREE ISON  
116A-02-016

*Discussion on the application and the Veteran's Administration documents submitted by the property owner.*

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

4. Consider the approval of the 2026 Mobile Home Digest.

*Chief Appraiser Williams presented the consolidation report for the 2026 Mobile Home Digest. The Digest must be submitted to the Tax Commissioner by January 5, 2026.*

*Motion by Member Bailey to approve the 2026 Mobile Home Digest, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

5. Consider the approval to release Conservation Use Valuation Assessment (CUVA).  
HOLLEY HANEY CARROLL  
246-01-009B, 22.74 ACRES

*The Board reviewed the owner's total property under CUVA. Chief Appraiser Williams explained the requirement for Community Development to approve the location of Mrs. Carroll's daughter's home.*

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

6. Consider the approval of the 2026 Department of Natural Resources (DNR) list of new boats and boats with new registrations, and the 2026 ABOS Marine Blue Book values.

*Discussion on the annual update by Department of Natural Resources and the ABOS Marine Blue Book. The office obtains the records via electronic download.*

*Motion by Vice Chairman Pearce to approve the 2026 DNR boat list and 2026 ABOS values, motion was seconded by Member Bailey and carried unanimously 3-0.*

7. Consider the approval of the 2025 Public Utilities equalization ratio of 40.00.

*Review of the county 2024 sales ratio of 39.26, as certified by the Department of Revenue in August 2025.*

*Motion by Vice Chairman Pearce to approve the 2025 Public Utility equalization ratio of 40%, motion was seconded by Member Bailey and carried unanimously 3-0.*

**F. CHIEF APPRAISER'S REPORT**

1. Appeals update.

*There were 863 appeals filed for 2025. Two are active at this time. Chief Appraiser Williams has plans to visit the properties this week. All other appeals are either resolved, waiting on 30-day expirations, scheduled for Board of Equalization hearings, or Hearing Officer hearings.*

2. Mailing of PT50 forms for Personal Property accounts.

*The information will be sent to the printer on December 15, 2025 for printing. Forms to be mailed at the end of December.*

3. Update on the 2026 preliminary internal sales ratio study.

*Discussion on the internal sales ratios as they appear now, prior to the approval by the Board.*

4. Update on upcoming county holiday schedule.

*The Board of Commissioners granted county employees an additional holiday for December 26. The county offices will be closed December 24 – 26. Then another holiday on January 1, 2026.*

**G. ASSESSORS COMMENTS**

*Vice Chairman Pearce thanked the office staff for a job well done in 2025.*

**H. ADJOURNMENT**

*With no other business to discuss, motion by Member Bailey to adjourn at 10:14AM, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*