

MINUTES

Spalding County Board of Tax Assessors – Regular Session
419 East Solomon Street, Meeting Room, Griffin, GA 30223
February 11, 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 February 11, 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, Board Secretary Peggy Terry and Katie LaCount.

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.

One person signed up to speak:

Kenneth Cook
670 Patterson Rd
Griffin, GA 30223
2023 Tax Appeal

Mr. Cook spoke about the appeal that he submitted for the tax year of 2023. He submitted a certified appraisal on his property at that time that came in at 573,000. The TAO settled on that value for the 2023 year only. He was under the impression that the value was locked in for 3 years. When his value went up again in 2024, he submitted an appeal to dispute the value and to address the 299C that he did not get.

Chief Appraiser Williams suggested that the TAO get an independent appraisal.

Chairman McDaniel agreed to the proposal regarding the independent appraisal to be used at the upcoming BOE hearing. He told Mr. Cook to come to his BOE meeting and what is decided in the meeting will be locked in for 2024, 2025 & 2026.

Mr. Cook said he will agree to keep the 2023 value and look at the 2024 value at his BOE meeting.

C. MINUTES

1. Consider the approval of the minutes of the January 14, 2025, regular meeting.

Motion by Member Bailey to approve the minutes of the January 14, 2025, regular meeting, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

Motion by Chairman McDaniel to remove Bowden, Joshua Christopher from Consent Agenda and be placed as Number 10 on New Business. Motion was seconded by Member Bailey 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 a renewal application for Forest Land Conservation Use Assessment Covenant (FLPA):
WEYERHAUSER FOREST HOLDINGS LLC
205-01-004 – 200.93 AC
3. Consider the approval of new applications for Conservation Use Valuation Assessment (CUVA):
CLIFF SCOTT CHILDRENS TRUST
226-01-002 178.2 AC
223-01-014A 186.62 AC
4. Consider the approval of continuation applications for Conservation Use Valuation Assessment (CUVA):
BASS, TONY J
234-02-001 30.93 AC

CRIST, DEWARREN WAYNE
260-05-026A 30.14 AC

TANKSLEY, CRAIG HOWARD
278-01-015A 40.78 AC

5. Consider the approval to release Conservation Use Valuation Assessment (CUVA) without penalty.
CULY, TERRIE ET AL
213-03-001
6. Consider the approval of renewal applications for Conservation Use Valuation Assessment (CUVA):
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. Consider the approval of a retroactive application for S5 Disabled Veteran homestead exemption.
LAWRENCE, ALANDO CORENZO SR
241-04-039

Discussion on the date of approval for 100% disability.

Chief Appraiser Williams stated in the letter from the VA it was approved on 09/02/2021.

Motion by Vice Chairman Pearce to approve the retroactive S5 homestead, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

2. Consider the approval of a retroactive application for S5 Disabled Veteran homestead exemption.
GRIER, ALVIN
219-05-008

Chairman McDaniel asked why this application did not have a request letter from the property owner.

Chief Appraiser Williams said that we could talk to the TCO to see if a request letter is required.

Chairman McDaniel said that we need to establish the process with the TCO and contact the taxpayer.

Motion by Member Bailey to table this item until we have more information, motion seconded by Chairman McDaniel and carried unanimously 3-0.

3. Consider the approval of an application for exempt status.
HENRY COUNTY WATER & SEWERAGE AUTHORITY
202-01-002A.

Motion by Vice Chairman Pearce to approve exempt status, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

4. Consider the approval to revise the application for exempt property.

Chief Appraiser Williams explained that the application has never included a form for private enterprise agreement, where they will be taxed on income instead of value.

Motion by Chairman McDaniel to table this item until we can get legal advice, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

5. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA):
PATTON, MICHAEL DAVID II & LINDSAY NICOLE
259-02-008F 7.21 AC

Chairman McDaniels asked if this property was contiguous.

Chief Appraiser Williams answered yes, and they submitted a Schedule F.

Chairman McDaniel stated that it 1. Should be a bonified use 2. Have a good faith effort and 3. Have 50% or more land devoted to that use.

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

PATTON, MICHAEL DAVID II & LINDSAY NICOLE
259-02-008R

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

6. Consider the approval of renewal application for Conservation Use Valuation Assessment (CUVA):
DELOACH, STUART D & JACQUELYN S
225-01-013C 5.2 AC

Katie LaCount stated that this property was contiguous with a large property that was in Lamar County.

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

7. Consider the approval of a renewal application for Conservation Use Valuation Assessment (CUVA):
OGLETREE, BRIAN & EUGENE
228A-03-015 2.23 AC

Chief Appraiser Williams stated that seed cleaning & storage was chosen on the original application in 2015.

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

8. Consider the approval of a continuation application for Conservation Use Valuation Assessment (CUVA):
BERNAL, FERDINAND & ESTHER
224-01-018 12.73 AC

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

9. Consider the application for homestead exemption:
SPALDING REAL ESTATE & LUMBER LLC
317-01-062

Chief Appraiser Williams said the IRS says an LLC is a business, the DOR says the property must be 1. Be owned and 2. Be occupied. An LLC is a lifeless entity, so it cannot occupy anything.

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

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

BOWDEN, JOSHUA CHRISTOPHER

270-01-009F 16.62 AC

Chairman McDaniel said that the use chosen, raising, harvesting crops 100%, is not as stated on the application.

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

F. CHIEF APPRAISER'S REPORT

1. HB581 Meeting coming up this week and next week to present to the taxpayers.
- Review of upcoming 2025/ 2026 Budget Meetings:
 - A) Discuss with County Manager about GMASS/ Commercial revaluation / obtaining quotation.
 - B) Possibilities to expand our usage of Eagleview – “Change Finder” and “Sketch Inspect”.
 - C) Part time labor to make daily use of Eagleview to systematically review neighborhoods.
 - Last month we talked about GMASS Appraisals for two Commercial/ LIHTC Properties- explained cost- actual cost will be 5,000 dollars per property. That will be 5,000 dollars less than we thought.
 - Update on Appeals. 297 Active appeals. 211 are residential. 15 are Conservation.

G. ASSESSORS COMMENTS

I. ADJOURNMENT

With no further business to discuss, motion by Chairman McDaniel to adjourn at 12:20 PM, motion was seconded by Member Bailey and carried unanimously 3-0.