



Minutes

Spalding County Board of Tax Assessors – Regular Session
419 East Solomon Street, Meeting Room, Griffin, GA 30223
May 13, 2025

A. CALL TO ORDER

The Spalding County Board of Assessors regular scheduled meeting was held on May 13, 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, Appraiser Betsy Bernier and Personal Property Appraiser Katie LaCount.

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

A. 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.

Karisha Anderson and Barbara Callahan signed up to speak. They wanted to save their comments until their item came up.

B. MINUTES

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

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

C. OLD BUSINESS

Motion by Member Bailey to lift from the table the approval of a new application for Conservation Use Valuation Assessment, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

1. Lift from the table to consider the approval of a new application for Conservation Use Valuation Assessment (CUVA):

B & D SPALDING REALTY INC

206-01-006A

183.43 AC

Appraiser Bernier reported that the owner supplied Income Tax showing that the property was not being used for business. Putting it in an LLC was just to protect the owners' personal assets.

Member Bailey asked if this was a renewal application.

Appraiser Bernier stated that it was a new application.

Chairman McDaniel stated that it was unfortunate that they chose a name with Realty in it. It sounds like it is an investment LLC.

Motion by Vice Chairman Pearce to deny, motion was seconded by Member Bailey and carried 2-0. Member Bailey voting against.

D. CONSENT AGENDA

1. Consider the approval of 2025 S5 Disabled Veteran homestead exemptions:

SEE ATTACHED LIST

2. Consider the approval of 2026 S5 Disabled Veteran homestead exemptions:

SEE ATTACHED LIST

3. Consider the approval of requests for non-disclosure of public information.

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

SEE ATTACHED LIST

5. Consider the approval of new applications for Conservation Use Valuation Assessments (CUVA):

SEE ATTACHED LIST

6. Consider the approval of renewal applications for Conservation Use Valuation Assessments (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.

F. NEW BUSINESS

1. Consider the approval of the 2025 Abatement Percentages.

Spalding County Tax Assessors Office
May 13, 2025

Chief Appraiser Williams reported that this is a continuation from each year, if you go down the list you will see the change in percentages of taxability.

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

2. Consider the approval for the 2025 Values of Heavy Equipment, Motor Vehicles, Timber & Pre-Bill Mobile Homes.

Chief Appraiser Williams explained that the Tax Commissioners' Office approves these, and we review them. The Board reviews and approves them so they can go on the digest.

Chairman McDaniel pointed out that the amounts on the heavy-duty equipment were repeated in each column.

Chief Appraiser Williams said that he would get them corrected.

Motion by Vice Chairman Pearce to approve the 2025 Motor Vehicle, Timber & Pre-Bill values and table the Heavy Equipment, motion was seconded by Chairman McDaniel and carried unanimously 3-0

3. Consider the approval of the 2025 abatements that have school tax due on the abated portion of value.

Chief Appraiser Williams explained that this does not exempt companies from 100% of the school tax portion. The Tax Commissioners office issues a separate line item on their bill for school tax.

Motion by Vice Chairman Pearce to approve the 2025 abatements with school taxes due, motion was seconded by Member Bailey and carried unanimously 3-0.

4. Consider the approval of the current 2025 Freeport Accounts.

Chief Appraiser Williams said that these are all the businesses that have Freeport exemption on inventory. Each business has been visited.

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

5. Consider the approval of the 2025 Sales Ratio numbers for Real Property, Agricultural, Commercial/Industrial and Combined Properties.

Chief Appraiser Williams reported that we are at .3871 total.

Motion by Member Bailey to approve the 2025 Sales Ratio numbers, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

6. Consider the approval of the 2025 adjustments to the base values for commercial improvements.

Chief Appraiser Williams explained that a few shopping centers have sold that caused the value per square foot to increase, and factors such as depreciation are factored in.

Motion by Vice Chairman Pearce to approve the adjustments to the base values for commercial improvements, motion was seconded by Member Bailey and carried unanimously 3-0.

7. Consider the approval of the 2025 Street Light Assessments.

Chief Appraiser Williams explained that sub-divisions usually install streetlights. When they are installed, the electric company figures out how much the cost will be and divides that by the number of parcels. We create a spread sheet and apply the information to each parcel. The Tax Commissioners' Office applies it to the tax bill.

Motion by Vice Chairman Pearce to approve the 2025 Street Light assessments, motion was seconded by Member Bailey and carried unanimously 3-0.

8. Consider the approval of a retroactive S5 Disabled Veteran homestead exemption for 2024.

WEAVER, CASEY LYNN

043-01-007

Chief Appraiser Williams explained that we look at the dates of the 100% approval from the V.A. and the date the property was purchased. When these dates are correct, they can get the exemption on the past years.

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

9. Consider the approval of a request for release from Conservation Use Valuation Assessment (CUVA).

FUTRAL, WC

215-01-003

215-01-003B

215-01-003C

Appraiser Bernier explained that Ms. Futral was qualified for release due to age and number of years in conservation.

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

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

MORRIS, DEREK

278-01-003A

10.9 AC

Appraiser Bernier explained that he provided a Schedule F and all the information that would qualify the property. They are starting up Beekeeping and have bought equipment to produce honey.

Spalding County Tax Assessors Office
May 13, 2025

Chairman McDaniel said if you have 5 bee hives and 8 acres should you get conservation, is 50% of the land devoted to the bees?

Appraiser Bernier said that the DOR encourages beekeeping for the benefit it brings.

Motion by Member Bailey to approve the application for Conservation Use Valuation Assessment, motion was seconded by Vice Chairman Pearce and carried 2-0. Chairman McDaniel voting against.

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

BURROWS, DALE

275-01-005E

12.59 AC

Appraiser Bernier explained that they have over 10 acres, so they did not need to supply back up information. They have an egg stand at the end of their driveway.

Chairman McDaniel asked if 50% of the property was being used for the use that they selected on the application. He stated that we need to approve or deny looking at each application individually based on its merits.

Motion by Chairman McDaniel to deny the application for Conservation Use Valuation Assessment, motion was seconded by Vice Chairman Pearce and carried 2-0. Member Baily voting against.

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

BROOKS MANOR FARM LLC

278-01-008P

22.85 AC

Chief Appraiser Williams stated that we updated the pictures at the time of the site visit on April 16, 2025. The aerial photos were taken by Eagleview in January of 2025.

Chairman McDaniel stated that the concern is that a business is being operated on the property. Historically we have not approved conservation for properties that have a business operating on the property.

Owner Krisha Anderson replied that she has been in business since 2019. When she bought the property, it was under conservation and the owners were running a dog training facility. I get about 13 bales of hay a year, I have an active agricultural license, and I have had a gate card since 2020. Eventually I would like to use my property for cattle production. I am recognized by the state of Georgia as an agricultural farm. We also have a Hunting Club; it is a private club through membership. We have a non-profit 501.C3 called Angels of Misfit Dogs. I volunteer my time to train the dog to meet the needs of each individual.

Appraiser Bernier said that she did not have the paper work for the non-profit. 50% or more is being used for hay. Separation of the business and the non-profit organization would be helpful.

Owner Krisha Anderson said that she could go completely non-profit.

Chairman McDaniel said that he appreciated how Ms. Anderson had prepared and explained her situation and that he also appreciates the work she is doing.

Motion by Chairman McDaniel to approve the application for Conservation Use Valuation Assessment, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

13. Consider the approval of a continuation application for Conservation Use Valuation Assessments (CUVA):

SHOCKLEY, LYNDA

275-01-052

83.08 AC

Appraiser Bernier explained that Ms. Shockley was able to cure her breach and that it was now ready to be considered for continuation.

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

14. Consider the approval of a continuation application for Conservation Use Valuation Assessments (CUVA):

Spalding County Tax Assessors Office
May 13, 2025

PATEL, VIJAYKUMAR

277-01-008

64.25

Appraiser Bernier explained that Mr. Patel was able to cure his breach and was ready to be considered for continuation.

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

15. Consider the approval of a continuation application for Conservation Use Valuation Assessments (CUVA):

NEEL, MICHAEL & NIKKI

209-01-016A

25.99 AC

209-01-016F

3.13 AC

209-01-016D

5 AC

Appraiser Bernier reported that all the parcels are contiguous. It was approved in 2019 with the business. They have a current business license but have not applied for one in 2025 yet. They are still actively in business. The portable trailer is their office.

Motion by Vice Chairman Pearce to deny the application for Conservation Use Valuation Assessment, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

Spalding County Tax Assessors Office
May 13, 2025

16. Consider the approval of a continuation application for Conservation Use Valuation Assessments (CUVA):

FOUND, DEREK & MEGHAN

274-01-017W

24 AC

Appraiser Bernier explained that this is a property that was originally 36.07 acres. It was bought by Mr. McCann in 2024. He split it into two parcels and sold them in the same year. The first separated parcel was denied for conservation. This parcel will not stand on its own. The breach needs to be resolved before the new parcels can be put in conservation.

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

17. Consider the approval of Breach Penalty for Conservation Use Valuation Use (CUVA).

GROVE, ANTONIA

SCIG FUND 1 LLC

285-01-010D

10.44 AC

Appraiser Bernier explained that this breach cannot be cured.

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

18. Consider the approval of Breach Penalty for Conservation Use Valuation Use (CUVA).

WILLIS, KIMSEY & JUDITH CECIL

Spalding County Tax Assessors Office
May 13, 2025

117-01-001

131.92 AC

Appraiser Bernier said that Mr. Willis came into the office, but the breach could not be cured.

Motion by Chairman McDaniel to approve breach penalties for Conservation Use Valuation Assessment, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

19. Consider the approval of the 2025 Exempt Property Digest as provided in advance.

Chief Appraiser Williams said that every year we review and approve the exempt properties so that they could go on the digest.

Motion by Vice Chairman Pearce to approve the 2025 Exempt Property Digest, motion was seconded by Member Bailey and carried unanimously 3-0.

20. Consider the approval for exempt status for:

HABITAT FOR HUMANITY

SEE ATTACHED LIST

Chief Appraiser Williams said that they have applied for exempt status for these properties, two have houses on them and the rest are vacant.

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

21. Consider the approval for exempt status for:

WELLSTAR

026-07-005

Chief Appraiser Williams explained that Wellstar acquired this property that is still occupied by the previous owner and is leased to them for 16 months.

Appraiser Bernier said that in this case they are providing patient care, and the money is being put back into the hospital, so they qualify.

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

22. Consider the approval for exempt status for:

NOAH'S ARK HOLINESS CHURCH

226-01-019U

Appraiser Bernier explained that this is a property that was acquired by the church and is contiguous to the church property.

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

23. Consider the approval for Preferential Assessment for:

BEARDEN HOUSE

008-03-012

Chief Appraiser Williams said that the owner bought this property years ago. He applied for this and was approved. The value will be frozen for 10 years. He has 24 months to complete the work. They will be taxed on a base value; they need to improve the value by 50% within 24 months. The value established for 2025 will be the frozen value.

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

24. Consider the approval for Preferential Assessment for:

GRIFFIN MILL DEVELOPMENT LLC

009-09-001

Chief Appraiser Williams explained that this is the old Thomaston Mills Buildings. A new owner has purchased it and has already put a new roof on it. They split the parcel because they have 2 years to finish the work and cannot finish both buildings in that time. The owners said that they will be collecting full market rent. The value will be frozen at the 2025 value.

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

25. Consider the approval for a Private Enterprise Agreement for:

NORTHSIDE HILLS

115A-01-001

115A-01-001A

Chief Appraiser Williams said that they purchased the property and entered into a 15-year agreement with the Griffin Housing Authority. Northside Hills agrees to pay 75,000 annually to Spalding County as payment in lieu of taxes regardless of the established fair market value. In addition, 50,000 will be paid annually to the Griffin Housing Authority. Units will be leased as income-based rentals.

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

G. CHIEF APPRAISER'S REPORT

1. Review Schedule of Tax Types.

Chief Appraiser Williams Explained that the City, TAD and Orchard Hill opted in and the County and the School Board opted out of HB-581. We are moving forward with the calculations for each one.

2. Review Breach Cure for:

KAPP, SCOTT

227-01-001C

Appraiser Bernier explained that Mr. Kapp was able to cure his breach by working with zoning to create a separate parcel until the time that he can combine it without breaching his conservation.

3. Update on plans for CAVEAT - May 19th through 22nd.

Chief Appraiser Williams reported that registration starts on the 19th of May, and the first session will be on the morning of the 20th.

4. Plan for the printing of Assessment Notices: June 6th - Appeal deadline to be July 21st.

Chief Appraiser Williams said that we are hoping to send the files to the printer by the end of May. We will put notices on every available platform that the Notice of Assessments have been mailed.

5. Appeals update.

Chief Appraiser Williams reported that we have 5 active appeals.

H. ASSESSORS COMMENTS

I. ADJOURNMENT

With no further business to discuss, motion by Member Bailey to adjourn at 1: 05 PM, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

Spalding County Tax Assessors Office
May 13, 2025

Spalding County Tax Assessors Office
May 13, 2025