

After Agenda

Spalding County Board of Assessors – Regular meeting
January 13, 2026 – 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 January 13, 2026 at 9:00AM in the Courthouse Annex Meeting Room. The meeting was called to order by Chairman Johnie McDaniel with Vice Chairman Byron Pearce and Member Joe Bailey attending. Others present include Staff Appraisers Betsy Bernier, Heather Headley, Katie LaCount and Human Resources Director Miles Neville.

MOTION BY CHAIRMAN JOHNIE MCDANIEL TO AMMEND THE AGENDA TO MOVE ITEM H CLOSED SESSION BEFORE CITIZENS COMMENT, MOTION WAS SECONDED BY JOE BAILEY AND CARRIED UNANIMOUSLY 3-0.

H. CLOSED SESSION

1. Chairman Johnie McDaniel requests a Closed Session for the purpose of discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in OCGA 50-14-3(6).

Motion by Chairman McDaniel to enter closed session at 9:09AM, motion was seconded by Member Bailey and carried unanimously 3-0.

Motion by Vice Chairman Pearce to exit closed session at 9:22AM, motion was seconded by Member Bailey and carried unanimously 3-0.

MOTION BY CHAIRMAN MCDANIEL TO AMEND THE AGENDA TO ADD THE APPOINTMENT OF INTERIM CHIEF APPRAISER, MOTION WAS SECONDED BY MEMBER BAILEY AND CARRIED UNANIMOUSLY 3-0.

Motion by Chairman McDaniel to appoint Betsy Bernier as interim Chief Appraiser, Motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

MOTION BY CHAIRMAIN MCDANIEL TO AMEND THE AGENDA TO ADD KIMSEY WILLIS' REQUEST FOR CONSERVATION USE VALUATION ASSESSMENT RELEASE

AS NEW BUSINESS NUMBER 1, MOTION WAS SECONDED BY MEMBER BAILEY AND CARRIED UNANIMOUSLY 3-0.

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.

Kimsey Willis, 412 Dogwood Place Griffin GA 30224 signed in to request release from Conservation Use Valuation Assessment.

C. MINUTES

1. Consider the approval of the December 9, 2025 minutes.

Motion by Vice Chairman Pearce to approve the December 9, 2025 minutes, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

D. CONSENT AGENDA

1. Consider the approval of a 2025 Disabled Veteran homestead exemption.

NOLI C EWING

313-01-042

2. Consider the approval of 2026 Disabled Veteran homestead exemption.

JOSEPH SMALLWOOD, 042-04-011

RODERICK WATKINS, 275-02-007

CHARLES E YOUNG, 229A-03-157

WILBERT BLACKMON, 115B-01-001

ERNEST A MERRIWEATHER, 314-01-060

TONY J ELION, 042-01-051

LANCE F BUCKLESS, 219-01-061

JIMMY S BUSBY, 200-01-018B

JAMES J FOSTER, 223-01-002M

NOAH BROCK, 316-03-015

ARTHUR J GREEN II, 054F-03-069

JASON JUSTICE, 207-01-005F

SHAUN P MOYLAN, 265-01-069

RODOLFO C FRAIRE, 259-02-007A

JEFFREY ESTES, 058-05-018

3. Consider the approval of the 2026 homestead exemption amount for Disabled Veterans.

4. Consider the approval of a request for non-disclosure for law enforcement officer.

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

E. NEW BUSINESS

1. Consider the approval of a request to release Conservation Use Valuation Assessment.

KIMSEY WILLIS & JUDITH CECIL

004-02-001 005-01-001
005-06-002 117-01-001
005-06-009 117-01-009
019-02-012

Motion by Chairman McDaniel to approve release Conservation Use Valuation Assessment for Willis, seconded by Vice Chairman Pearce and carried unanimously 3-0.

2. Election of Chairman of the Spalding County Board of Tax Assessors for calendar year 2026.

Motion by Member Bailey to elect Johnie McDaniel as the Chairman for the 2026 year, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

3. Election of Vice Chairman of the Spalding County Board of Tax Assessors for calendar year 2026.

Motion by Member Bailey to elect Byron Pearce as Vice Chairman for the 2026 year, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

4. Consider the appointment of Katie LaCount as Secretary of the Spalding County Board of Tax Assessors for calendar year 2026.

Motion by Vice Chairman Pearce to appoint Katie LaCount as Secretary of the Spalding County Board of Assessors, motion was seconded by Member Bailey and carried unanimously 3-0.

5. Consider the approval of a 2026 Surviving Spouse of a Disabled Veteran homestead exemption.

DALE MARIE BOGAN
108C-01-025

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

6. Consider the approval of a 2026 Surviving Spouse of a Disabled Veteran homestead exemption.

ELVAREE ISON
116A-02-016

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

7. Consider the approval of a request for 2023 Disabled Veteran homestead exemption.
ALLEN TYMES
310-01-020

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

8. Consider the approval of a homestead exemption denied by the Tax Commissioner.
BROOKS MANOR FARM LLC
278-01-008P

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

9. Consider the approval of an application for exempt property.
DEREK & LALETA MCCLENDON
GOD'S POWER AND DELIVERANCE MINISTRICES INC
127-02-008

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

10. Consider the approval of a new application for Conservation Use Valuation Assessment.
JUDITH BRAUTIGAN
262-03-013F, 16.71 ACRES

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

11. Consider the approval to accept a proposal from GMASS, Inc for 2026 rural land valuation.

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

12. Consider the approval of the 2026 beginning internal sales ratios.

Motion by Vice Chairman Pearce to approve the 2026 beginning internal sales ratio, motion was seconded by Member Bailey and carried unanimously 3-0.

F. CHIEF APPRAISER'S REPORT

1. Confirmation of the 2026 Prebill Mobile Home Digest delivery to the Tax Commissioner.

The 2026 Mobile Home Digest was submitted December 30, 2025

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2. 2025 Public Utility Notices of Assessment were mailed.

The Public Utility Notices was mailed on December 30, 2025

3. PT50 forms for Personal Property accounts were mailed.

The PT50 for was mailed December 31, 2025

4. Appeals update.

Interim Chief Appraiser Betsy Bernier reported the 2025 appeals are being finalized.

G. ASSESSORS COMMENTS

Vice Chairman Pearce asked if the Appraiser position is still not filled.

I. ADJOURNMENT

With no further business to discuss, Chairman McDaniel made the motion to adjourn at 10:30 AM, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.