

## Minutes

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 Neille.*

***MOTION BY CHAIRMAN JOHNIE MCDANIEL TO AMEND 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 9:00AM, 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 CHAIRMAN 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 up to speak on requesting release of conservation use covenant.*

**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.

*Discussion on Veteran qualifications and Vice Chairman Pearce acquaintance with one of the applicants.*

*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

*Discussion of release with Mr. Kimsey Willis and the Georgia Code of eligibility.*

*Motion by Chairman McDaniel to approve the Conservation release, motion 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

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*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 exemption for Bogan, 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

*Discussion on eligibility based on the documentation from the Veteran's Administration.*

*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

*General discussion on the benefits of the exemption.*

*Motion by Member Bailey to approve the request for Disabled Veteran homestead, 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

*Discussion of denial and Georgia Code in reference as to who can obtain a homestead.*

*Motion by Vice Chairman Pearce to deny the homestead exemption, motion 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

*Discussion on the state code and Department of Revenue guidelines for qualifying Exempt properties for religious use.*

*Motion by Vice Chairman Pearce to approve the Exemption, motion seconded by Member Joe 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

*Discussion on the completed application and agricultural use of the property.*

*Motion by Vice Chairman Pearce to approve the Conservation Use Valuation Assessment, motion 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.

*General discussion on the appraisal of rural land and other timber.*

*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.

*Discussion on the 2025 sales and work needed to continue analysis.*

*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 to the Tax Commissioner on December 30, 2025.*

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 Personal Property forms was mailed on December 31, 2025 and we have started getting them turned in at the office.*

4. Appeals update.

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

## **G. ASSESSORS COMMENTS**

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*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 10:30AM, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*