

Minutes
Board of Assessors - Regular Meeting
April 14, 2026 9:00 AM
Room 108, Annex Building
119 E. 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 April 14, 2026 at 9:00 AM 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 Chief Appraiser Betsy Bernier and Board Secretary 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 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.

Valerie Sherwood, 434 N. McDonough Rd signed in to speak regarding the Intent to Breach of Conservation Use Valuation Assessment.

Chris Peterson, 565 Hardy Ln signed in to speak on his land getting approved for Conservation Use Valuation Assessment.

Luke Fletcher, 119 E Solomon St. signed in to speak regarding parcel 213-03-004 and the Code Enforcement case.

C. MINUTES

1. Consider the approval of the minutes of the March 10, 2026 meeting.

Motion by Member Bailey to approve the March 10, 2026 minutes, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

D. CONSENT AGENDA

1. Consider the approval of an exempt property application for a religious organization.
VOICE TO THE NATIONS WORSHIP CENTER INC
022-08-008

2. Consider the approval of non-disclosure of personal information.

3. Consider the approval of 2024 Disabled Veteran homestead exemption.
DEVIN H LANG, 277-01-012
ASHLEY FAYE ROSE MORAN, 222-04-069

4. Consider the approval of 2025 Disabled Veteran and Surviving Spouse homestead exemptions.
BRIAN HOWARD SETTLES, 304-01-024
ALBERT LEWIS POPE, 319-01-039
HILDA WYLENE JONES, 054G-01-026
BLAKE NORMANDEAU, 066-02-054

5. Consider the approval of 2026 Disabled Veteran and Surviving Spouse homestead exemptions.
BYRON T MERRIWETHER, 028A-02-012
DERRICK PATTERSON, 227-01-003
RHONDA KILGORE, 116-01-012
WILLIAM KENNETH WHITLOCK, 281-01-006B
MICHAEL BRITT DURDEN, 233B-01-009
BILLIE JUNE MILLER, 278-01-008R
RONALD W PERRY, 302-03-023
GREGORY BISHOP, 224-01-012N

6. Consider the approval of renewal applications for Conservation Use Valuation Assessment.
DARWIN & WENDY SIMMONS, 265-01-024, 43.89 ACRES
PATRICK & BETTY EASON, 279-02-003, 30.36 ACRES
JOSHUA COLIN & HUMBERTO COLIN, 225-01-003F, 18.00 ACRES
NON-DISCLOSED OWNER, 61.49 ACRES
CHRISTOPHER & TERRI MCDANIEL, 269-02-038, 50.44 ACRES
CHRIS & REBECCA SCHUMAKER, 257-01-009B, 23.62 ACRES
JANET G LIVING TRUST & ARGYLE CROCKETT II LIVING TRUST:
276-01-001A, 43.21 ACRES
276-01-014, 72.00 ACRES
276-01-001, 125.48 ACRES

7. Consider the approval of continuation applications for Conservation Use Valuation Assessment.

Spalding County Board of Assessors

April 14, 2026 – Minutes

DAVID PEARSON, 265-01-021E, 46.81 ACRES

HAYDEN ELLIS, 268-02-016, 33.61 ACRES

LUCIAN & JENNIFER TATUM, 231-01-001M

HOLLEY CARROLL & MASON CARROLL, 246-01-010, 9.10 ACRES (CONTIGUOS TO 246-01-009B IN CUVA)

HOLLEY CARROLL & MADELYN CARROLL, 246-01-009B, 26.31 ACRES

ROBERT & GINGER MITCHELL, 236-01-064, 15.77 ACRES

8. Consider the approval of new applications for Conservation Use Valuation Assessment.

SANDRA & STEVE HANSON:

258-01-033A, 18.40 ACRES

258-01-0033B, 9.00 ACRES - CONTIGUOUS

FLAT CREEK RESERVE LLC:

273-01-013A, 107.81 ACRES

273-01-015, 23.92 ACRES

CARL PRITCHARD, 254-02-032Q, 27.95 ACRES

THOMAS & MARKENE PROCTOR, 277-01-007, 65.59 ACRES

CORY HALL & CLINT HALL, 258-01-002E, 20.37 ACRES

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 updates to the Policy Manual.

Discussion on certain revisions of the policy manual.

Motion by Member Bailey to approve the revision of the Manufactured Housing chapter of the policy manual, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

Motion by Vice Chairman Pearce to approve the revision of the Non Disclosure chapter of the policy manual, motion was seconded by Member Bailey and carried unanimously 3-0.

Motion by Member Bailey to approve the revision of the Specialized Assessment chapter of the policy manual, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

Motion by Vice Chairman Pearce to approve the revision of the Personal Property chapter of the policy manual, motion was seconded by Member Bailey and was carried unanimously 3-0.

Motion by Chairman McDaniel to approve the revision of the Common Area chapter of the policy manual, motion was seconded by Vice Chairman Bailey and carried unanimously 3-0.

2. Consider the approval of a request for non-disclosure of personal information.

Discussion on the qualifications of the applicant.

Motion by Vice Chairman Pearce to table the item for research of qualifications until next meeting, motion was seconded by Member Bailey and carried unanimously 3-0.

3. Consider the approval to update the 2026 rural land values.

Discussion on the updated values from appraisal work conducted by GMASS, Inc.

Motion by Vice Chairman Pearce to approve the 2026 rural land values, motion was seconded by Member Bailey and carried unanimously 3-0.

MOTION BY CHAIRMAN JOHNIIE MCDANIEL TO AMEND THE AGENDA TO MOVE ITEMS 15 AND 21 TO ITEMS 4 AND 5, MOTION WAS SECONDED BY MEMBER BAILEY AND CARRIED UNANIMOUSLY 3-0.

4. Consider the approval of a new application for Conservation Use Valuation Assessment.
CHRIS PETERSON & RACHEL ALLEN, 257-01-007N, 14.89 ACRES

Chris Peterson spoke to the board to explain work that has been done on the property to enhance and stabilize the natural ecosystem of the property.

Discussion on the natural water stream along the property line.

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

5. Consider the approval to cease an intent to breach of a 2025 Conservation Use Valuation Assessment.

JOHN THOMAS SHERWOOD TRUST
EUGENE DABBS IV AS TRUSTEE
213-03-004

Valerie Sherwood spoke to the board about the business activity that has stopped and the plans for cleaning the area. Ms. Sherwood expressed intention to pave the easement road with shingles.

Officer Fletcher spoke to the board about the open Code Enforcement case and the expectation for the hazardous construction debris to be removed from the property. Office Fletcher went on to say that shingles are not approved paving material.

Discussion on the field visit conducted by Chief Appraiser Bernier after the 30-day deadline and the evidence of the business activity that remains on the Conservation Use property.

Motion by Member Bailey to assess a breach penalty, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

Spalding County Board of Assessors

April 14, 2026 – Minutes

After the vote, Ms. Sherwood spoke to enter new evidence of timber management for the board's review stating that the vote occurred too quickly for her to complete her evidence submission.

Chairman McDaniel accepted the documents stating that the decision was final.

6. Consider the approval of a renewal application for Conservation Use Valuation Assessment.

JOSEPH & JANE BAILEY, 269-01-016D, 26.91 ACRES

Member Joe Bailey recused himself from voting due to this being a personal matter.

Discussion on the use of the property.

Motion by Chairman McDaniel to approve Conservation Use Valuation Assessment, motion was seconded by Vice Chairman Pearce and carried unanimously 2-0.

7. Consider the approval of a renewal application for Conservation Use Valuation Assessment.

DONALD & BRANDY BROWN, 226-01-020A, 15.25 ACRES

Discussion on the primary use.

Motion by Member Bailey to approve the renewal application for Conservation Use Valuation Assessment, motion was seconded by Vice Chairman Pearce and carried 2-1 with Chairman McDaniel dissenting.

8. Consider the approval of a continuation application for Conservation Use Valuation Assessment.

JANET & GREGORY BISHOP, 224-01-012N, 10.38 ACRES
(CONTIGUOUS WITH 224-01-012M, 17.07 ACRES IN CUVA)

Discussion on ownership with a contiguous parcel in Conservation Use.

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

9. Consider the approval of a continuation application for Conservation Use Valuation Assessment.

KIM THEANG UNG & SOCHEA SEI UNG, 240-02-005B, 10.02 ACRES

Discussion on selected use of the land and review of the field visit photographs.

Motion by Vice Chairman Pearce to deny the continuation application for Conservation Use Valuation Assessment, motion was seconded by Chairman McDaniel and carried 2-1 with Member Bailey dissenting.

10. Consider the approval of a new application for Conservation Use Valuation Assessment.

TIMMIE SLATON, 228-01-002, 34.14 ACRES

Spalding County Board of Assessors
April 14, 2026 – Minutes

Discussion on the qualified uses and current use of the property.

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

11. Consider the approval of new applications for Conservation Use Valuation Assessment.
JD & RC PRODUCTIONS LLC
202-01-013, 21.07 ACRES
202-01-013A, 17.29 ACRES
202-01-013B, 12.00 ACRES

Discussion of ownership of the property.

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

12. Consider the approval of a continuation application for Conservation Use Valuation Assessment.
MURPHY FAMILY TRUST, 229-02-015, 12.71 ACRES

Discussion on the primary use of the land and the 2019 Board of Equalization decision to approve Conservation Use Valuation Assessment.

Motion by Vice Chairman Pearce to approve the continuation application for Conservation Use Valuation Assessment, motion was seconded by Member Bailey and carried 2-1 with Chairman McDaniel dissenting.

13. Consider the approval of a new application for Conservation Use Valuation Assessment.
ROBERT & BROOKE HOWELL, 264-01-018, 25.41 ACRES

Discussion on the property and the selected use on the application.

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

14. Consider the approval of a new application for Conservation Use Valuation Assessment.
CHARLES & MANDY WOOD, 259-03-006, 13.47 ACRES

Discussion on the current use.

Motion by Member Bailey to approve the new application for Conservation Use Valuation Assessment, motion was seconded by Vice Chairman Pearce and carried 2-1 with Chairman McDaniel dissenting.

15. Consider the approval of a new application for Conservation Use Valuation Assessment.
WILLIAM & RASHELLE LIJEWSKI
210-01-020A, 11.82 ACRES
210-01-020, 11.81 ACRES

Spalding County Board of Assessors

April 14, 2026 – Minutes

Discussion on residential use and primary purpose of the subdivided lots.

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

16. Consider the approval of a new application for Conservation Use Valuation Assessment.
TERRY E BROWN, 220-01-002, 44.15 ACRES

Discussion on the original covenant breach due to eminent domain.

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

17. Consider the approval of a new application for Conservation Use Valuation Assessment.
PATRICIA THOMPSON, 261-01-059, 12.50 ACRES

Discussion on livestock and poultry on the property and current use.

Motion by Vice Chairman Pearce to approve the new application for Conservation Use Valuation Assessment, motion was seconded by Member Bailey and carried 2-1 with Chairman McDaniel dissenting.

18. Consider the approval to mail a Notice of Intent to Breach Conservation Use Valuation Assessment.
AMBER SINGLETON, 228-04-002D, 46.72 ACRES

Discussion on the original 2022 covenant property being split and sold by the covenantor. The new owner of one portion missed the April 1, 2026 deadline to file for a continuation.

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

19. Consider the approval of a continuation application for Conservation Use Valuation Assessment.
SPENCER & ANGELA MOSELEY 228-04-002A, 29.12 ACRES

Discussion on the original 2022 covenant property being split and sold by the covenantor.

Discussion on the new owner of one portion filing for continuation by April 1, 2026..

Motion by Chairman McDaniel to table the application until next meeting, motion was seconded by Member Bailey and carried unanimously 3-0.

20. Consider the approval to mail a Notice of Intent to Breach Conservation Use Valuation Assessment.
ADAM WALKER, 211-01-020, 52.60 ACRES

Discussion of missing the filing deadline of April 1, 2026.

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

21. Consider the approval to release early without penalty a 2023 Conservation Use Valuation Assessment.

KELLA BARNETT & LEILA LASSETER, 234-04-018, 43.47 ACRES

Chief Appraiser Bernier asked to amend the verbiage of the item to say release without penalty.

Discussion on the qualifications of release due to age of the owners.

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

F. CHIEF APPRAISER'S REPORT

1. Update on 2026 Digest preparation.

Work is continuing on required elements of digest preparation.

2. Update on appeals.

The next Board of Equalization will be held on May 21, 2026.

3. Update on 2026 homestead applications

The Tax Commissioner's office delivered the 2026 applications on April 6, 2026.

4. Current status of a revised Notice of Assessment per SB566.

The potential revision of the form will be announced by the Georgia Department of Revenue when the final decision is made.

G. ASSESSORS COMMENTS

Chairman McDaniel thanked the office staff for a good job.

H. ADJOURNMENT

With no further business to discuss, Vice Chairman Pearce made the motion to adjourn at 12:18 PM, motion was seconded by Member Bailey and carried unanimously 3-0.