

**Minutes**  
**Board of Assessors - Regular Meeting**  
**May 12, 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 May 12, 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.

*None*

**C. MINUTES**

1. Consider the approval of the April 14, 2026 minutes.

*Motion by Member Bailey to approve the April 14, 2026 minutes, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

**D. OLD BUSINESS**

1. Take from the table an item from the April 12, 2026 meeting to consider the approval of a continuation application for Conservation Use Valuation Assessment.  
SPENCER & ANGELA MOSELEY, 228-04-002A, 29.12 ACRES

*Discussion on the application for conservation use. Motion remains tabled until the next meeting.*

2. Take from the table an item from the April 12, 2026 meeting to consider a request for nondisclosure of public information.

*Discussion on the qualifications for receiving non-disclosure. Item remains tabled until the next meeting.*

**E. CONSENT AGENDA**

1. Consider the approval of requests for non-disclosure of public information for law enforcement.

2. Consider the approval of 2025 disabled veteran homestead exemption.  
DONALD R HOLLAND, 316-04-002

3. Consider the approval of 2026 applications for disabled veteran and surviving spouse of a disabled veteran homestead exemptions.  
KEVIN FERGUSON, 260C-01-120  
LAVERNE ANDREWS SIMS, 108D-01-010

4. Consider the approval of renewal applications for Conservation Use Valuation Assessment.  
HARPE LIVING TRUST, 240-01-023F, 17.49 ACRES  
MITCHELL & THERESE TAYLOR, 278-01-008A, 27.58 ACRES  
LESLIE H LABRIOLA, 242-02-002J, 49.12 ACRES  
COOPER LIVING TRUST, 240-01-023E, 20.50 ACRES  
KHANH B NGUYEN REVOCABLE TRUST, 217-01-004D, 59.64 ACRES

5. Consider the approval of continuation applications for Conservation Use Valuation Assessment.  
MARGARET & TODD NORWOOD, 243-01-009, 14.00 ACRES  
MARGARET & TODD NORWOOD, 243-01-009A, 6.00 ACRES  
JENNIFER & GEORGE PANTER, 263-01-008, 59.97 ACRES  
GHAF LLC, 243-03-015C, 126.21 ACRES  
GHAF LLC, 243-03-019, 152.77 ACRES  
BARNESVILLE ROAD 400 LLC, 224-01-013, 120.00 ACRES  
IRIS HERNANDEZ GARCIA IRREVOCABLE TRUST, 239-03-042, 30.09 ACRES  
ADAM WALKER, 211-01-020, 52.60 ACRES

6. Consider the approval of new applications for Conservation Use Valuation Assessment.  
BRANDON LEE BARNARD, 270-01-009Y, 54.47 ACRES  
BRANDON LEE BARNARD, 282-01-026, 24.50 ACRES  
JASON T WILLIAMS, 205-01-014G, 20.00 ACRES  
JASON T WILLIAMS, 205-01-015A, 10.00 ACRES - CONTIGUOUS  
DENNIS & KAREN COOK, 259-01-006, 22.91 ACRES  
DENNIS & KAREN COOK, 259-01-011, 3.91 ACRES - CONTIGUOUS  
JASON & SYNDEY JOHNSON, 270-01-004, 136.54 ACRES

BERNARD HALL, 269-02-037A, 23.78 ACRES

*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 assessing a nominal value to open space in a subdivision.  
VINEYARD PARK HOMEOWNERS ASSOCIATION  
260A-06-082 260A-06-084 260A-06-086  
260A-06-083 260A-06-085 260-06-008

*Discussion on how the legal description covers all the parcels as common areas for the subdivision.*

*Motion by Vice Chairman Bailey to approve the parcels to be assessed at a nominal value for Vineyard Park Homeowners Association, motion was seconded by Member Bailey and carried unanimously 3-0.*

2. Consider the approval of assessing a nominal value for open space in a subdivision.  
HOLLIDAY PASS HOMEOWNERS ASSOCIATION  
215A-01-085  
215A-01-009

*Discussion on how the plat shows the areas as green spaces.*

*Motion by Member Bailey to approve the parcels to be assessed at a nominal value for Holliday Pass Homeowners Association, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

3. Consider the approval to correct the following parcels beginning in 2023.  
HARVEY SILVESTER CLARK JR  
219-01-072  
219-01-073  
219-01-008A

*Discussion on how there should be one parcel and needs to be updated.*

*Motion by Member Bailey to approve the correction of the parcels for Harvey Silvester Clark Jr, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

4. Consider the approval of an exempt property application.  
JOHN LUTHER PICKLESIMER  
261A-04-001

*Discussion on how the property is used consistently as a church facility.*

*Motion by Vice Chairman Pearce to approve the exempt property application, motion was seconded by Member Joe Bailey and carried unanimously 3-0.*

5. Consider the approval of a continuation application for Conservation Use Valuation Assessment.  
CHRIS & CYNTHIA BRADSTREET  
266-01-004C, 12.16 ACRES

*Discussion on how this is the last year for Conservation Use Valuation Assessment on the property.*

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

6. Consider the approval of a new application for Conservation Use Valuation Assessment.  
JEFFREY & MARGARET JAMES  
240-01-009B, 10.30 ACRES

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

*Motion by Member Bailey to approve the new application for Conservation Use Valuation Assessment, motion died after lack of a second.*

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

7. Consider the approval of a new application for Conservation Use Valuation Assessment.  
CHARLES SIZEMORE  
266-01-003B, 13.84 ACRES

*Discussion on the size of the tract and primary use.*

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

8. Consider the approval of a new application for Conservation Use Valuation Assessment.  
BRIAN & JENNIFER WILLIS  
257-01-004G, 13.40 ACRES

*Discussion on the primary use.*

*Motion by Vice Chairman to deny the new 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.

JOSHUA & MARGARET DUFFEY  
231-01-001G, 11.80 ACRES

*Discussion on how it was contiguous to another parcel before it was sold.*

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

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

THE DEVIN MASHBURN LIVING TRUST  
202-01-014F, 15.19 ACRES

*Discussion on how it was a vacant parcel when the covenant began in 2021.*

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

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

HILDA MAURENE FUTRAL  
208-01-014, 89.26 ACRES  
CONTIGUOUS PARCELS:  
209-01-020, 6.85 ACRES      209-01-018P, 4.89 ACRES      214-01-001, 4.38 ACRES  
209-01-018G, 10.00 ACRES      209-01-018J, 6.06 ACRES      209-01-018, 9.94 ACRES

*Discussion on the parcels size, structures and use.*

*Motion by Member Bailey to approve the new Conservation Use Valuation Assessment for parcels; 208-01-014, 209-01-020, 209-01-018P, 209-01-018G and 209-01-018J, motion was seconded by Chairman McDaniel and carried unanimously 3-0.*

*Motion by Member Bailey to deny Conservation Use Valuation Assessment for parcels 214-01-001 and 209-01-018, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

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

RENEE T FUTRAL, 215-01-003P, 7.44 ACRES  
HILDA MAURENE FUTRAL, 215-01-004C, 3.87 ACRES – CONTIGUOUS

*Discussion on primary use and size of the parcels.*

*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.*

13. Consider the approval of new applications for Conservation Use Valuation Assessment.  
HILDA MAURENE FUTRAL  
208-01-013, 90.10 ACRES  
CONTIGUOUS PARCELS:  
209-03-031, 5.00 ACRES  
208-01-013A, 7.33 ACRES

*Discussion on primary use.*

*Motion by Member Bailey to deny the application for Conservation Use Valuation Assessment for parcel 209-03-031, motion was seconded by Chaiman McDaniel and carried unanimously 3-0.*

*Motion by Member Bailey to approve the Conservation Use Valuation Assessment for parcels 208-01-013 and 208-01-013A, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

14. Consider the approval of a new application for Conservation Use Valuation Assessment.  
HILDA MAURENE FUTRAL  
215-01-003U, 13.00 ACRES

*Discussion on how it is not contiguous with other parcels.*

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

15. Consider the approval of a new application for Conservation Use Valuation Assessment.  
WC FUTRAL JR ESTATE  
215-01-003T, 14.50 ACRES

*Discussion on power line easement and ownership.*

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

16. Consider the approval of new applications for Conservation Use Valuation Assessment.  
WC FUTRAL JR ESTATE  
209-01-018A, 86.27 ACRES  
209-01-018T, 10.00 ACRES – CONTIGUOUS

*Discussion on the parcels being contiguous and one has a residence.*

*Motion by Member Bailey to approve the Conservation Use Valuation Assessment for parcels 209-01-018A and 209-01-018T, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

17. Consider the approval to mail an Intent to Breach letter for Conservation Use Valuation Assessment.  
JACOB THOMAS JONES  
224-01-014D, 18.67 ACRES

*Discussion on how the property was split from a 2023 covenanted parcel. No application to continue Conservation Use Valuation Assessment was received by April 1, 2026.*

*Motion by Chairman McDaniel to approve the mailing of the Intent to Breach letter, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

18. Consider the approval of a continuation application for Conservation Use Valuation Assessment.  
BARNESVILLE ROAD 400 LLC  
224-01-014, 104.71 ACRES

*Discussion on how the property was split after a 2023 covenant was in place. The owner filed a continuation application in a timely manner, but the other portion of the split property was not applied for by April 1, 2026.*

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

19. Consider the approval of a new application for Conservation Use Valuation Assessment.  
EQUITY TRUST COMPANY CUSTODIAN FBO MITCHELL TAYLOR IRA  
278-01-017, 37.74 ACRES

*Discussion on Chief Appraiser Bernier’s communication with the County Attorney about the eligibility of this type of ownership.*

*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.*

20. Consider the approval of a continuation application for Conservation Use Valuation Assessment.  
AMBER SINGLETON  
228-04-002D, 46.72 ACRES

*Discussion on the owner keeping the use to allow livestock on the land.*

*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.*

21. Consider the approval of a new application for Conservation Use Valuation Assessment.  
HOUSE AND LAND DEALER INC  
227-01-001, 26.22 ACRES

*Discussion on the ownership and selected use that is not in place.*

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

22. Consider the approval of 2026 streetlight assessments.  
GREYSON PARC PHASE 2B  
CRESTWICK PHASE 2  
HOLLIDAY PASS PHASE 2

*Discussion on the new street lights that were installed during 2025.*

*Motion by Vice Chairman Pearce to approve the 2026 streetlight assessments, motion was seconded by Member Bailey and carried unanimously 3-0.*

23. Consider the approval of the additional school values received from certain abatement accounts.

*Discussion on the current Personal Property and Real Property accounts that have abatement agreements. The school portion of value is calculated for 2026.*

*Motion by Vice Chairman Pearce to approve the additional school values received from three abatement accounts, motion was seconded by Member Bailey and carried unanimously 3-0.*

24. Consider the approval of the 2026 abatement percentages.

*Discussion on the accounts.*

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

25. Consider the approval of the 2026 freeport accounts.

*Discussion on the Personal Property accounts that qualify.*

*Motion by Vice Chairman Pearce to approve the 2026 freeport accounts, motion was seconded by Member Bailey and carried unanimously 3-0.*

26. Consider the approval of the 2026 homestead exemptions as submitted by the Tax Commissioner.

*Discussion on the homestead applications received from the Tax Commissioner by April 1, 2026.  
Discussion on how the appeal period allows new homestead applications.*

*Motion by Chairman McDaniel to approve the 2026 homestead exemptions, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

27. Consider the approval of a new feature added to the Residential Improvement schedule in WinGAP.

*Discussion on how the exterior fireplace is a popular feature which needs to be itemized in the property record card.*

*Motion by Vice Chairman Pearce to approve the new feature added to the Residential Improvement schedule in WinGap, motion was seconded by Member Bailey and carried unanimously 3-0.*

28. Consider the approval of the 2026 values for heavy equipment, timber, motor vehicles, and prebill mobile homes.

*Discussion on receiving the information from the Tax Commissioner.*

*Motion by Member Bailey to approve the 2026 values for heavy equipment, timber, motor vehicles and prebill mobile homes, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*

29. Consider the approval of the 2026 ending internal ratios.

*Discussion on the internal ratios.*

*Motion by Vice Chairman Pearce to approve the 2026 ending ratios, motion was seconded by Member Bailey and carried unanimously 3-0.*

30. Consider the approval to mail the 2026 annual notices of assessment.

*Discussion on the new form by the Department of Revenue. The values are ready to be released on the notices after the next WinGAP update.*

*Motion by Vice Chairman Pearce to approve the mailing of the 2026 annual notices of assessment, motion was seconded by Member Bailey and carried unanimously 3-0.*

## **G. CHIEF APPRAISER'S REPORT**

1. Update on appeals.

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

2. Update on printing annual Notices of Assessment.

*The new form will include information about homesteads and values.*

3. Update on Current Ad Valorem Edicts and Trends (CAVEAT) 2026.

*The event is scheduled for May 19 – 21 in Tifton, Georgia.*

**H. ASSESSORS COMMENTS**

**I. ADJOURNMENT**

*With no further business to discuss, Member Bailey made a motion to adjourn at 11:24 PM, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.*