

## MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax  
October 12, 2021 – 9:00AM  
119 E Solomon St, Room 108, Griffin, GA 30223

### A. CALL TO ORDER

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

*The Spalding County Board of Tax Assessors Regular Scheduled Meeting was held on October 12, 2021, at 9:02AM in the Courthouse Annex, Room 108. The meeting was called to order by Vice Chairman Dick Morrow with Board Member Brad Wideman attending. Others present include Chief Appraiser Jerry Johnson, Board Secretary Betsy Bernier, staff member Eva Morales. Chairman McDaniel was unable to attend.*

### 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 approval of the Minutes from the September 8, 2021 Special Called meeting.
2. Consider approval of the Minutes from the September 14, 2021 Regular meeting.

*Motion by Member Wideman to approve the Minutes from September 8, 2021 and September 14, 2021, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

#### **D. OLD BUSINESS**

*None*

#### **E. NEW BUSINESS**

1. Review and consider 2021 Continuation application for Conservation Use Valuation Assessment for the following parcel:  
DG SHEPARD HOLDINGS LLC  
282-01-021

*General discussion on the application for CUVA. Staff recommendation is to approve.*

*Motion by Member Wideman to approve CUVA continuation, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

2. Consider the approval of tax-exempt application for Square Foot Ministry, Inc. for the following parcels:  
CRAWFORD ST  
003-07-012  
JEFFERSON ST  
007-07-005

*General discussion that the applicant qualifies. Staff recommendation is to approve.*

*Motion by Member Wideman to approve the tax-exempt application, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

3. Consider and approve 2021 Public Utility Equalization Ratio.

*The office received the Notices of Assessment for the Public Utilities from the Georgia Department of Revenue. General discussion on setting the equalization ratio at 0.40.*

*Motion by Member Wideman to approve setting the equalization ratio at 0.40, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

4. Consider approval of mailing the 2021 Conservation Use Valuation Assessment (CUVA) expiration letters on October 15, 2021.

*Discussion on mailing the letters to notify CUVA recipients of the Conservation Use expiration on December 31, 2021.*

*Motion by Member Wideman to approve mailing the CUVA expiration letters on October 15, 2021, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*

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

1. Superior Court Final Order for parcel 080-02-065.

*General discussion on the Order.*

2. New residential filing to Superior Court.

*Update on appeal continuation filings.*

3. Update on Board of Equalization hearings.

*The schedule is set for October and November with the goal to finish all hearings within the initial 180 days to resolve appeals.*

4. Pre bill manufactured housing annual review.

*The Manufactured Housing review is in process. The Manufactured Housing Digest is due by January 5, 2022.*

5. Monthly review.

*Staff training day is scheduled for October 20.*

*Update on possible office relocations.*

*Chief Appraiser Johnson will be in school the week of November 1 taking the Rural Land course offered by the Department of Revenue.*

*Cody Hendrix will be in school the week of November 1 taking Course IA in order to complete Appraiser I certification.*

*Update on sales entries.*

*Personnel update:*

*Angie Beckom was commended for excellent work.  
Loren Harvey earned the Appraiser I certification.*

*Update on the 2020 Digest Review.*

**G. ASSESSORS COMMENTS**

*None*

**H. CLOSED SESSION**

*None*

**I. ADJOURNMENT**

*Motion by Member Wideman to adjourn at 9:20AM, motion was seconded by Vice Chairman Morrow and carried unanimously 2-0.*