

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax
November 9, 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 November 9, 2021, at 9:00AM in the Courthouse Annex, Room 108. The meeting was called to order by Chairman Johnnie McDaniel, with Vice Chairman Dick Morrow and Member Brad Wideman attending. Others present include Chief Appraiser Jerry Johnson and Board Secretary Betsy Bernier.

Motion by Vice Chairman Morrow to amend the agenda to move the Closed Session to after New Business item 4 and before New Business item 5, motion was seconded by Member Wideman 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.

Ginger Wheeler, 3555 Habersham Rd NW, Atlanta, GA, signed up to speak on New Business item 4.

C. MINUTES

1. Consider the approval of the Minutes from the regular meeting held on October 12, 2021.

Motion by Vice Chairman Morrow to approve the Minutes from the October 12, 2021 meeting, motion was seconded by Member Wideman and carried 2-0.

Chairman McDaniel abstained from the vote due to being absent from the October meeting.

D. OLD BUSINESS

None

E. CONSENTAGENDA

1. Consider the approval of a 2022 S5 Disabled Veteran homestead exemption for the following parcel:

SAUCE JR, NORMAN C
312-01-021

2. Consider the approval of a 2022 S5 Disabled Veteran homestead exemption for the following parcel:

SMITH, JAMES W & REBECCA B LEA
302-03-013

3. Consider the approval of a 2022 S5 Disabled Veteran homestead exemption for the following parcel:

MCCOY, ARTHUR R & TERRI
275-01-047

4. Consider the approval of Personal Property internal desk audits for 11 accounts.

Motion by Vice Chairman Morrow to approve Consent Agenda as published, motion was seconded by Member Wideman and carried unanimously 3-0.

F. NEW BUSINESS

1. Consider the approval of reinstating exemption status for 2022 for the following parcels:

VICTORY TABERNACLE CHURCH OF GOD
121A-03-006
121A-03-007

Discussion that the church is working to remedy the problem with the two lots.

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Motion by Vice Chairman Morrow to reinstate the exemption for 2022, motion was seconded by Member Wideman and carried unanimously 3-0.

2. Consider any action after the Board of Equalization approved Conservation Use Valuation Assessment (CUVA) for the following parcels during the October 15, 2021 hearing:
BUCHANAN 217-01-003U
BROTZGE 218-02-027B

Discussion that new evidence was presented by both parties during the Board of Equalization hearings.

Motion by Vice Chairman Morrow to take no further action on the two CUVA files listed, motion was seconded by Member Wideman and carried unanimously 3-0.

3. Consider the approval of 2021 breach without penalty of Conservation Use Valuation Assessment (CUVA) for the following parcel:
FREEMAN EDDIE
266-01-008C

Discussion on the death of the owner causes a breach without penalty.

Motion by Vice Chairman Morrow to approve the breach without penalty, motion was seconded by Member Wideman and carried unanimously 3-0.

4. Consider the approval of a request to be released from Conservation Valuation Assessment (CUVA) for the following parcels:
BEARD REVOCABLE FAMILYTRUST
226-01-011
226-01-012

Ginger Wheeler spoke about the reason for requesting to be released from CUVA without penalty. Discussion on the estimation of breach penalties. Staff recommendation is to obtain calculations from the Tax Commissioner before the owner makes the final decision.

Motion by Vice Chairman Morrow to table the item until the December 14, 2021 meeting, motion was seconded by Member Wideman and carried unanimously 3-0.

Motion by Vice Chairman Morrow to enter Closed Session at 9:20AM for the purposes identified by Agenda item letter H, motion was seconded by Member Wideman and carried unanimously 3-0.

General consensus reached during the Closed Session with no action taken.

Motion by Vice Chairman Morrow to exit the Closed Session and return to the meeting at 9:46AM, motion was seconded by Member Wideman and carried unanimously 3-0.

5. Consider the approval of a request for non-disclosure of public information.

Discussion on the request and the person's qualifications.

Motion by Vice Chairman Morrow to approve the request for non-disclosure of public information, motion was seconded by Member Wideman and carried unanimously 3-0.

6. Consider the approval of a request for non-disclosure of public information.

Discussion on the request and the person's qualifications.

Motion by Vice Chairman Morrow to approve the request for non-disclosure of public information, motion was seconded by Member Wideman and carried unanimously 3-0.

7. Consider the approval of the amount of documentation required to approve homestead applications.

General discussion on the current procedure of homestead approvals.

Motion by Vice Chairman Morrow to require a minimum of the application and date stamped receipt from the Tax Commissioner's office for any applications other than S1 regular homesteads, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

8. Consider a request from the Tax Commissioner to change a homestead exemption for 2020 and 2021 on the following parcel:

ROSSER, HENRY & LINDA
305-01-057

Discussion on the request and the years in question.

Motion by Vice Chairman Morrow to deny the homestead change for 2020 and to approve the homestead change for 2021, motion was seconded by Member Wideman and carried unanimously 3-0.

9. Consider a request from the Tax Commissioner to change a homestead exemption for 2021 for the following parcel:

SALEMI, ANGELA G
261-01-028C

Discussion on the property ownership.

Motion by Vice Chairman Morrow to deny the request to change the homestead for 2021, motion was seconded by Member Wideman and carried unanimously 3-0.

10. Consider the approval of the 2022 NADA manufactured housing values, ABOS boat values, and DNR Registry.

Motion by Vice Chairman Morrow to approve the values as submitted, motion was seconded by Member Wideman and carried unanimously 3-0.

11. Consider the approval of the 2022 Board of Assessors meeting dates and time.

Motion by Vice Chairman Morrow to approve the meeting dates and time of 9:00AM for 2022, motion was seconded by Member Wideman and carried unanimously 3-0.

G. CHIEF APPRAISER'S REPORT

1. 2021 Tax Digest approval by the Georgia Department of Revenue.

The 2021 Tax Digest was approved by Georgia Department of Revenue.

2. 2021 Digest pending appeals report.

Two reports were submitted, original submission of Digest to the Tax Commissioner, then an amendment after appeals had been resolved.

3. Public Utility Notices of Assessment were mailed October 15, 2021.

The Notices of Assessment for public utilities were mailed after the October meeting.

4. Update of the annual prebill manufactured housing digest.

The appraisers are on schedule to have the Manufactured Home Digest ready to be submitted by January 5, 2022.

5. Monthly review.

General discussion on the expectation of county leadership in conjunction with the duties of the Assessors office. Board members expressed interest in a meeting with leadership to discuss upcoming projects.

H. ASSESSORS COMMENTS

None

I. CLOSED SESSION

1. Chairman Johnie McDaniel requests a Closed Session for consultation with the county attorney, or other legal counsel, to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. 50-14-2(1).

Closed Session was addressed between New Business items 4 and 5.

J. ADJOURNMENT

Motion by Vice Chairman Morrow to adjourn the meeting at 10:30AM, motion was seconded by Member Wideman and carried unanimously 3-0.