

## MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax  
April 12, 2022 – 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 April 12, 2022, at 9:00AM in the Courthouse Annex, room 108. The meeting was called to order by Chairman Johnie McDaniel, with Vice Chairman Dick Morrow and Board Member Brad Wideman attending. Others present include Chief Appraiser Jerry Johnson, Deputy Chief Appraiser Robby Williams, Board Secretary Betsy Bernier and staff member Loren Harvey.*

### 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 Minutes from the March 8, 2022 regular meeting.

*Motion by Vice Chairman Morrow to approve the March 8 minutes, motion was seconded by Member Wideman and carried unanimously 3-0.*

### D. OLD BUSINESS

*None*

### E. CONSENT AGENDA

#### 1. Consider a request for non-disclosure of public information.

**2. Consider the approval of Disabled Veteran homestead exemption for the following parcels:**

COLLINS, JAVON C & KENYA D  
205-02-006  
PETERSON, JOEL GREGORY & JOUREE JOSEPH  
301-01-034  
ROBINSON SR, ARTIS & CAROLYN J  
224-01-012G  
O'NEIL, DORIS  
304-02-089  
KLEIN, REBECCA W  
235-03-041  
CLARK, TOMMY  
228-01-002E  
MINERY, MARILYN MORRISON  
233A-04-003  
WEST JR, JAMES & MARGARET  
260-05-011  
BOYD JR, ROBERT NATHANIEL & CAITLIN  
267-02-010

**3. Consider the approval of continuation applications for Conservation Use Valuation Assessment for the following parcels:**

QUALIFIED PERSONAL RESIDNCE TRUST, JAMES & PATRICIA BARLOW TRUSTEES  
230-01-016C, 27.07 ACRES  
PERKINS JR, MITCHELL ET AL  
233-03-006, 17.15 ACRES  
SEALEY, BRYAN  
277-01-007B, 40.32 ACRES  
BROWN JR, JULIAN & LINDSEY  
208-01-004C, 42.87 ACRES  
WALTON, NICHOLAS ET AL  
211-01-010, 27.00 ACRES  
JOHN THOMAS SHERWOOD TRUST  
213-03-004, 85.55 ACRES  
SCOGGIN, BRIAN & IVY  
234-03-004E, 18.61 ACRES  
JINNA L GARRISON LIVING TRUST  
234-05-002A, 22.00 ACRES  
234-05-001, 30.50 ACRES  
234-05-002B, 35.40 ACRES  
FRITZ, MARK & JULIE  
214-01-010B, 28.31 ACRES  
214-01-010A, 6.50 ACRES CONTIGUOUS  
SMITH, CAROL  
213-03-007, 93.78 ACRES

PAYTON, SHERA LYNN & LARRY PAYTON JR  
239-03-015K  
LOPEZ FAMILY FARM TRUST  
265-02-013, 90.00 ACRES

**4. Consider the approval of renewal applications for Conservation Use Valuation Assessment for the following parcels:**

CHEN, ZHENBANG & JIHONG ZUE  
255-01-013A, 58.57 ACRES  
SCOVILLE, ANN  
214-01-015, 66.18 ACRES  
HOPKINS, SARA L  
121-01-004, 44.96 ACRES  
117-02-003, 68.43 ACRES  
PHILLIPS, VIVIAN  
279-02-019A, 25.00 ACRES  
279-02-018, 10.47 ACRES CONTIGUOUS  
HOLLUMS, GARY & SYLVIA  
259-02-007, 43.11 ACRES  
HORTMAN, LINDA & CHRISTINA BLALOCK  
222-01-002C, 86.25 ACRES  
FAIRCROFT INVESTMENTS LLLP  
241-04-007, 125.00 ACRES  
241-04-007B, 66.00 ACRES  
240-03-001, 50.60 ACRES  
241-04-007C, 122.00 ACRES

**5. Consider the approval of new applications for Conservation Use Valuation Assessment for the following parcels:**

THOMASON, TONY & MARLA  
276-01-015, 51.30 ACRES  
FAIRVIEW ACRES LIVING TRUST  
284-01-001, 418.74 ACRES  
FORD, LAURA JEAN  
262-03-001, 16.66 ACRES  
FRALISH, KYLE & JENNA  
257-01-002A, 62.32 ACRES  
GUZMAN, JOSE M & OLIVIA MEDRANO  
215-01-002A, 52.47 ACRES  
MIXON, GEORGE THOMAS & BENJAMIN PAINTER MIXON  
272-01-007C, 17.88 ACRES  
FAIRCROFT INVESTMENTS LLLP  
053-01-001, 22.62 ACRES  
053-01-019, 17.00 ACRES  
241-04-007A, 13.00 ACRES CONTIGUOUS WITH 241-04-007, 125.00 ACRES, ON CUVA  
RENEWAL CONSENT AGENDA

CARDEN JR, DAVID S  
213-03-008, 42.00 ACRES  
HOPKINS, SARA  
042-01-003, 20.58 ACRES

**6. Consider the approval of a breach of Conservation Use Valuation Assessment for the following parcel:**

ENGLISH, SAMUEL  
222-01-034A

*Motion by Vice Chairman Morrow to approve the consent agenda items 1 - 6, motion was seconded by Member Wideman and carried unanimously 3-0.*

**F. NEW BUSINESS -**

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

ARNOLD, JOE & DEBORAH  
201C-01-064

*Chief Appraiser Johnson advised that the office received the correct VA document indicating the veteran is qualified.*

*Motion by Vice Chairman Morrow to approve the Disabled Veteran homestead exemption, motion was seconded by Member Wideman and carried unanimously 3-0.*

**2. Consider the approval of a new application for Conservation Use Valuation Assessment on the following parcel:**

ANDERSON, ROBERT P & MERRY B  
282-01-024, 14.11 ACRES

*General discussion on the property. Staff recommendation to approve.*

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

**3. Consider the approval of a continuation application for Conservation Use Valuation Assessment for the following parcel:**

GROVE, ANTONIA MARIE & MARY ELIZABETH  
285-01-010D, 10.44 ACRES

*General discussion on the property. Staff recommendation to approve.*

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

**4. Consider the approval of a continuation application for Conservation Use Valuation Assessment for the following parcel:**  
GADDIS, LINDSAY & STEPHEN  
266-01-004C, 12.16 ACRES

*General discussion on the history of the property. Staff recommendation to approve.*

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

**5. Consider the approval of a renewal application for Conservation Use Valuation Assessment for the following parcel:**  
WHITMORE, TERRY & TIMOTHY  
277-01-030, 15.00 ACRES

*Discussion on the supplemental documents provided by the property owner to prove agricultural use. Staff recommendation to approve.*

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

**6. Consider the approval of new applications for Conservation Use Valuation Assessment for the following parcels:**  
WALKER, SHANNON  
204-01-003B, 7.38 ACRES  
204-01-003C, 10.00 ACRES CONTIGUOUS

*Discussion on the two tracts. Staff recommendation to approve.*

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

**7. Consider the approval of a renewal application for Conservation Use Valuation Assessment for the following parcel:**  
J W DUMAS ESTATE  
282-01-015, 234.46 ACRES

*Discussion on the ownership of the property.*

*Motion by Vice Chairman Morrow to table the item, motion was seconded by Member Wideman and carried unanimously 3-0.*

**8. Consider the approval of a breach without penalty of Conservation Use Valuation Assessment for the following parcel:**  
FLEWELLEN, ROBERT F  
235-03-009

*Discussion on the reason for the breach is death of the owner.*

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

**9. Consider the approval of expired Conservation Use Valuation Assessment on the attached list.**

*Chief Appraiser Johnson advised that these applicants will have the appeal period to re-apply if they choose to renew.*

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

**10. Consider the approval to mail Conservation Use Valuation Assessment Intent to Breach letters to the attached list.**

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

**11. Consider the approval of an exempt property application for the following parcel:  
WELLSTAR SPALDING REGIONAL HOSPITAL INC  
026-01-002LH**

*General discussion of the qualifications of the property owner.*

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

**12. Consider the approval of an exempt property application for the following parcel:  
FIRST CORINTHIAN CHURCH OF GOD AND SAINTS OF CHRIST  
269-02-016**

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

**13. Consider the approval of a request for exempt status on the following parcel:  
FIRST BAPTIST CHURCH OF GRIFFIN  
023-05-004ALH**

*Discussion on the portion of a building that is currently being used as rental property.*

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

**14. Consider the approval of personal property contractor audits for the following accounts:**

ACCOUNT 1203  
ACCOUNT 9355  
ACCOUNT 608  
ACCOUNT 386  
ACCOUNT 9369

*Deputy Chief Appraiser Williams presented the findings of the audits.*

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

**15. Consider the approval to shred old documents on the attached list.**

*General discussion on the record retention schedule. Chief Appraiser Johnson confirmed that the list qualifies per Georgia law.*

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

**16. Consider the approval of the 2022 Georgia Department of Revenue values for Conservation Use Valuation Assessment (CUVA), Forest Land Protection Act (FLPA), and Timber Harvest.**

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

*Motion by Vice Chairman Morrow to amend the agenda to add New Business item 17, motion was seconded by member Wideman and carried unanimously 3-0.*

**17. Consider the approval of exempt status and nullify the 2021 tax bill for the following parcels:**

MERIWETHER REDEVELOPMENT I, LLC  
024-02-024B  
MERIWETHER REDEVELOPMENT II, LLC  
024-02-024A  
MERIWETHER REDEVELOPMENT III, LLC  
046-09-022A

*Discussion on the qualifications of the property owner for exempt status.*

*Motion by Vice Chairman Morrow to approve tax exemption and nullify the 2021 tax bill, motion was seconded by Member Wideman and carried unanimously 3-0.*

**G. CHIEF APPRAISER'S REPORT**

**1. Update on the 2022 Digest preparation.**

*The Digest preparations are ongoing and on schedule.*

**2. Monthly review.**

*Chief Appraiser Johnson commented on a letter that Member Wideman received from a property owner. Mr. Johnson has attempted to contact the author of the letter for more information.*

**H. ASSESSORS COMMENTS**

*Discussion on the upcoming Current Ad Valorem Edicts and Trends (CAVEAT) event.*

**I. CLOSED SESSION**

*None*

**J. ADJOURNMENT**

*Motion by Vice Chairman Morrow to adjourn at 9:55AM, motion was seconded by Member Wideman and carried unanimously 3-0.*