MINUTES Spalding County Board of Tax Assessors – Regular Session Tax July 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 June 14, 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 Member Brad Wideman attending. Others present include Chief Appraiser Jerry Johnson, Deputy Chief Appraiser Robby Williams and Board Secretary Betsy Bernier.

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.

Darryl I. Martin, 565 Sidney Drive, Griffin, GA signed up to speak on conservation during New Business item 2.

C. MINUTES

1. Consider the approval of the June 14, 2022 Minutes.

Motion by Vice Chairman Morrow to approve the June 14, 2022 Minutes, motion was seconded by Member Wideman and carried unanimously 3-0.

D. OLD BUSINESS

None

E. CONSENT AGENDA

1. Consider the approval of continuation application for Conservation Use Valuation Assessment for the following parcels: <u>BILL & BEVERLY HUDGINS</u> 271-01-003E, 18.81 ACRES <u>ANITA K GLOVER</u> 282-01-030A, 5.89 ACRES (CONTIGUOUS WITH 202-01-030, 43.47 ACRES)

2. Consider the approval of a renewal application for Conservation Use Valuation Assessment for the following parcel: JOHN ALLISON ET AL 222-01-019, 108.31 ACRES

3. Consider the approval of new applications for Conservation Use Valuation Assessment for the following parcels: JERREL HAND 214-01-020A, 30.00 ACRES CHERYL WILLIS 265-02-022, 27.15 ACRES **ROBERT & PATRICIA PAGE** 229-02-001, 25.90 ACRES 229-02-001C, 9.14 ACRES CONTIGUOUS ANGIE B WEATHERUP 284-01-004, 49.17 ACRES CHARLES CHATHAM & LESLIE CHATHAM 257-01-021, 33.00 ACRES HOLLY MELISSA SMITH 273-01-003C, 18.11 ACRES WILLIAM T SWAIN TRUSTEE 270-01-047E, 17.43 ACRES 270-01-010A. 30.33 ACRES SANDRA T BUTTERWORTH 206-01-002, 22.73 ACRES

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

F. NEW BUSINESS

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

FREDERICK MORGAN GHOSTLAW 202A-01-004 Discussion on the application and supporting documentation.

Motion by Vice Chairman Morrow to table the 2022 application for S5 homestead in order to request more documentation, motion was seconded by Member Wideman and carried unanimously 3-0.

Second motion by Vice Chairman Morrow to approve the S5 homestead for Tax Year 2023, motion was seconded by Member Wideman and carried unanimously 3-0.

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

DARRYL MARTIN & VERONICA LOPEZ 258-01-034A, 13.42 ACRES

Property owner, Darryl Martin, addressed the board with comments regarding the agricultural use on the property.

General discussion on Conservation Use law.

Motion by Vice Chairman Morrow to approve Conservation Use, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

3. Consider the approval of release from Conservation Use Valuation Assessment from the following parcel:

CRYSTAL MCLEAN & GORDON HAROLD BROWN 241-02-004A, 6.41 ACRES

Discussion on the eligibility of the owner to be released without penalty per O.C.G.A. 48-5-7.4(q)(3).

Motion by Vice Chairman Morrow to approve the release of Conservation Use, motion was seconded by Member Wideman and carried unanimously 3-0.

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

Discussion on the qualifications of law enforcement to receive non-disclosure.

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

5. Consider the approval of the returned mail list for 2022 Notices of Assessment.

Review of the list and general comments on the number of returned mail items.

Motion by Vice Chairman Morrow to approve the 2022 returned mail list, motion was seconded by Member Wideman and carried unanimously 3-0.

6. Consider the approval to remove homestead exemptions from the properties listed on the 2022 Returned Mail list.

Discussion on the returned mail of 2022 Notices of Assessment which have a homestead exemption. The exemptions will be removed for 2023.

Motion by Vice Chairman Morrow to remove the homestead exemptions, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

7. Consider the approval of the 2022 Exempt Digest (Real and Personal Property).

General discussion on the Exempt Digest.

Motion by Vice Chairman Morrow to approve the 2022 Exempt Digest, motion was seconded by Member Wideman and carried unanimously 3-0.

8. Consider the approval and submission of the 2022 Tax Digest to the Tax Commissioner.

Deputy Chief Appraiser Williams commented on the compilation of the Tax Digest. Chief Appraiser Johnson commented on the final digest submission deadline.

Motion by Vice Chairman Morrow to approve the 2022 Tax Digest and the submission to the Tax Commissioner, motion was seconded by Member Wideman and carried unanimously 3-0.

G. CHIEF APPRAISER'S REPORT

1. Appeals update.

Deputy Chief Appraiser Williams updated the board with the number of appeals filed to date.

Three Board of Equalization hearing scheduled for August 2022.

2. Update on exempt property reappraisal.

Board Secretary Bernier stated that the reappraisal of exempt properties has begun for the 2023 *Exempt Property Digest.*

3. Monthly review.

Chief Appraiser Johnson commented on the status of moving to the new office location which is under renovation.

H. ASSESSORS COMMENTS

None

I. CLOSED SESSION

None

J. ADJOURNMENT

No further business to discuss.

Motion by Vice Chairman Morrow to adjourn at 9:58AM, motion was seconded by Member Wideman and carried unanimously 3-0.