

MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax
August 9, 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 August 9, 2022, at 9:00AM in the Courthouse Annex, Meeting Room. 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, Personal Property Appraiser Rebekah Skelton, 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.

None

C. MINUTES

1. Consider the approval of the July 12, 2022 regular meeting Minutes.

Motion by Vice Chairman Morrow to approve the July 12, 2022 Minutes, motion was seconded by Member Wideman and carried unanimously 3-0.

D. OLD BUSINESS

1. Lift from the table and consider the approval of 2022 S5 Disabled Veteran homestead exemption for the following parcel:

FREDERICK MORGAN GHOSTLAW
202A-01-004

Motion by Vice Chairman Morrow to lift from the table the 2022 Disabled Veteran homestead exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

The Tax Commissioner provided an updated letter of eligibility for the Board's review.

Motion by Vice Chairman Morrow to approve the 2022 Disabled Veteran homestead exemption, motion was seconded by Member Wideman and carried unanimously 3-0.

E. CONSENT AGENDA

1. Consider the approval of a Personal Property internal audit for Account #167.

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

HALEY DANIEL

260-05-026A, 32.14 ACRES

B&D 92 REALTY INC

260-06-011, 80.27 ACRES

B&D SPALDING REALTY INC

206-01-006A, 183.43 ACRES

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

WAYNE L PURSLEY

212-01-003, 30.71 ACRES

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

PATRICK R & WANDA SHIVERS

259-01-047D

5. Consider the approval of 2023 S5 Disabled Veteran homestead exemptions for the following parcels:

HANIF A SHAW

032-02-046

CLARENCE ANTHONY & CYNTHIA JEFFERSON

054E-01-074

THOMASINA FOULK

080A-04-012

GERONALD & JILL BELL

222-04-022
DONALD & LINDA LEDBETTER
318-01-041

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

F. NEW BUSINESS

1. Consider the approval to forward a 2022 appeal directly to Superior Court for the following parcel:
CRISTI & RICHARD CARRUTHERS
080-02-065

Motion by Vice Chairman Morrow to approve forwarding the appeal directly to Superior Court, motion was seconded by Member Wideman and carried unanimously 3-0.

2. Consider the approval of a new exempt property application for the following parcel:
COMMUNITY CHURCH GRIFFIN, INC.
011-19-002

Discussion on the use of the building as of January 1, 2022.

Motion by Vice Chairman Morrow to deny the exempt property application, motion was seconded by Member Wideman and carried unanimously 3-0.

3. Consider the approval of a request for non-disclosure of personal information.

Discussion on eligibility.

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

4. Consider the acceptance of 2022 appeals filed after the deadline.

Discussion on when the appeals were submitted after the appeal deadline.

Motion by Vice Chairman Morrow to approve forwarding the appeals to the Board of Equalization for denial, motion was seconded by Member Wideman and carried unanimously 3-0.

G. CHIEF APPRAISER'S REPORT

1. Appeals update.

Discussion of the number of appeals and status of the appeals. The county has been granted an additional 180 days to respond to appeals.

2. Review the 2021 Sales Ratio Study by the Georgia Department of Audits & Accounts.

Discussion on the 2021 Sales Ratio Study compiled by the DOAA on August 4, 2022. Chief Appraiser Johnson informed the Board the ratios are within state parameters, but there are discrepancies in the county's internal residential ratio of 39.16 and the DOAA residential ratio of 36.35.

Chief Appraiser Johnson advised the Board he has contacted the DOAA to request their methodology of calculating ratios due to the discrepancies.

Chief Appraiser Johnson advised that only the Board of Commissioners or Board of Education can appeal the ratios or they can appoint the Board of Assessors as agent to appeal.

The Board granted permission for Chief Appraiser Johnson to move forward by speaking to the County Manager, Dr. Steve Ledbetter, about the ratio study and potential appeal.

3. Monthly review.

No further comments by Chief Appraiser Johnson.

H. ASSESSORS COMMENTS

Chairman McDaniel thanked the staff and leadership for their professionalism throughout appeal season.

I. CLOSED SESSION

None

J. ADJOURNMENT

No further business to discuss.

Motion by Vice Chairman Morrow to adjourn at 9:40AM, motion was seconded by Member Wideman and carried unanimously 3-0.