

## MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax  
April 11, 2023 – 9:00AM  
419 E Solomon St, 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 11, 2023, 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 County Attorney Stephanie Windham, 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.

*Citizens signed up to speak include the following: Rae Rich, on behalf of Springhill Baptist Church of Griffin, and Aaron McCullough, on behalf of LT Management Properties LLC.*

*Ms. Rich deferred comment until New Business item 2. Mr. McCullough signed in after 9AM and spoke between agenda items.*

### C. MINUTES

1. Consider the approval of the Minutes from the March 14, 2023 meeting.

*Motion by Vice Chairman Morrow to approve the March 14, 2023 Minutes, motion was seconded by Member Wideman and carried unanimously 3-0.*

### D. CONSENT AGENDA

1. Consider the approval of a 2023 S5 Disabled Veteran homestead exemption for the following parcel:

BENJAMIN H BRADFORD

042-01-013

2. Consider the approval of new applications for Conservation Use Valuation Assessment (CUVA) for the following parcels:

SEE ATTACHED LIST - EXHIBIT A: 2023 NEW CUVA APPLICATIONS

3. Consider the approval of renewal applications for Conservation Use Valuation Assessment (CUVA) for the following parcels:

SEE ATTACHED LIST - EXHIBIT B: 2023 CUVA RENEWAL APPLICATIONS

4. Consider the approval of continuation applications for Conservation Use Valuation Assessment (CUVA) for the following parcels:

SEE ATTACHED LIST - EXHIBIT C: 2023 CUVA CONTINUATION APPLICATIONS

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

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

1. Consider a request to review a 2021 Conservation Use Valuation Assessment (CUVA) breach on the following parcel:

LT MANAGEMENT PROPERTIES LLC

243-03-001

*Discussion on the CUVA breach and the request to reconsider the Board's prior decision to assess breach penalties. County Attorney Windham updated the Board on previous discussions between the taxpayer's counsel, the Chief Appraiser, and herself. The property owner and their attorney were not present during the discussion.*

*Motion by Vice Chairman Morrow to deny the request to review the breach decision, motion was seconded by Member Wideman and carried unanimously 3-0.*

2. Consider an application for exempt status on the following parcels:

SPRING HILL BAPTIST CHURCH GRIFFIN GA INC

046-04-011A

046-04-011B

*Ms. Rae Rich spoke to the Board on behalf of the church and asked for exempt status on two parcels. The Board and Ms. Rich discussed the ownership and use of the properties. Chief Appraiser Johnson recommended approval for 2023 of the two parcels.*

*Motion by Vice Chairman Morrow to deny exempt status for tax year 2022 and approve exempt status for 2023 on both parcels (046-04-011A & 046-04-011B), motion was seconded by Chairman McDaniel and carried unanimously 3-0.*

3. Consider a request for non-disclosure of public information.

*General discussion on the qualifications to receive non-disclosure of public information and the eligibility of the person requesting non-disclosure.*

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

*Attorney Aaron McCullough and his clients entered the meeting at 9:12AM during New Business Item 2. After New Business Item 3, Chief Appraiser Johnson asked the Board if they would like to hear comments from Mr. McCullough. The Board granted Mr. McCullough the opportunity to speak. Chief Appraiser Johnson asked the County Attorney if the Board's decision on New Business Item 1 was confirmed, and that the speaker's comments are for information only. County Attorney Windham replied affirmatively that the Board's earlier ruling was established.*

*Mr. McCullough spoke to the Board regarding New Business Item 1 and voiced concerns that the client had not received the county's mailings. Vice Chairman Morrow informed Mr. McCullough that he has the right to file an appeal of the Board's decision.*

4. Consider a request to correct a homestead exemption for the following parcel:  
SETINA SWANSON  
042A-01-011

*Chief Appraiser Johnson informed the Board that the homestead exemption had been removed in error and recommended to apply the S1 homestead exemption to tax year 2020 through 2022.*

*Motion by Vice Chairman Morrow to reinstate the homestead exemption for the prior three tax years, motion was seconded by Member Wideman and carried unanimously 3-0.*

5. Consider the approval to add homestead exemptions to prior years for the following parcels:  
LYNN J TURNER  
219-05-003B  
DAVID ALTON & CYNTHIA FAYE WILLIAMSON  
277-01-007A  
TONY & CONNIE KNOWLES  
254-03-048A

*General discussion on homestead applications. Chief Appraiser Johnson said the Assessor's office had not been notified of any corrections needed until recently, and there were no appeals filed by the three taxpayers. Mr. Johnson recommended approving the three properties' homestead exemptions for 2023. County Attorney Windham added that it is the taxpayer's responsibility to prove eligibility for homestead exemptions.*

*Motion by Vice Chairman Morrow to approve the three parcels' homestead exemptions for tax year 2023, motion was seconded by Member Wideman and carried unanimously 3-0.*

6. Consider the approval of the 2023 Department of Revenue values for Conservation Use property and Forest Land Protection.

*Motion by Vice Chairman Morrow to approve the 2023 values published by the Department of Revenue, motion was seconded by Member Wideman and carried unanimously 3-0.*

7. Consider the approval of the 2023 Freeport accounts received as of April 5, 2023.

*Deputy Chief Appraiser Robby Williams spoke about the validity and qualifications of the Freeport accounts and added that there will be a final report for the next board meeting.*

*Motion by Vice Chairman Morrow to approve the 2023 Freeport accounts as received, motion was seconded by Member Wideman and carried unanimously 3-0.*

8. Consider the approval to update the Commercial cost tables.

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

9. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

GARY & DEANNA MATLOCK  
279-02-021, 10.89 ACRES

*Discussion on the property and supporting documentation. Staff recommendation to deny.*

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

10. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

JOHN, CHERYL & RICHARD WALLACE  
272-01-005, 16.00 ACRES

*Discussion on the property. Staff recommendation to approve.*

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

11. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:

STANLEY PHILLIPS & KYLE PHILLIPS  
272-01-018, 10.07 ACRES

*Discussion on the property and supporting documentation. Staff recommendation to deny.*

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

12. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:  
WALTER CLARKE FAMILY TRUST  
264-01-015C, 10.00 ACRES

*Discussion on the property and supporting documentation. Staff recommendation to deny.*

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

13. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:  
J HENRY CHEATHAM III  
268-01-018B, 10.00 ACRES

*Discussion on the property. Staff recommendation to approve.*

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

14. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcels:  
COREY & HOLLEY CARROLL  
246-01-010, 9.10 ACRES  
246-01-009G, 1.19 ACRES CONTIGUOUS

*Discussion on the property and the surrounding parcels that are owned by the same applicants. Staff recommendation to approve.*

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

15. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:  
JOHN MARTIN  
218-01-013K, 13.99 ACRES

*Discussion on the property. Staff recommendation to approve.*

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

16. Consider the approval of a new application for Conservation Use Valuation Assessment

(CUVA) for the following parcel:  
JUDY & MARVIN MCCALLUM  
281-01-015, 6.96 ACRES

*Discussion on the property and supporting documentation. Staff recommendation to deny.*

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

17. Consider the approval of a renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:  
ANN CHAPLIN SCOVILLE, HUGH MORRIS & SUSAN MORRIS  
214-01-014A, 4.53 ACRES

*Discussion on the property and surrounding parcels. Staff recommendation to deny.*

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

18. Consider the approval of a renewal application for Conservation Use Valuation Assessment (CUVA) for the following parcel:  
ANN CHAPLIN SCOVILLE  
214-01-015C, 4.04 ACRES

*Discussion on the property and surrounding parcels. Staff recommendation to deny.*

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

19. Consider the approval of a new application for Conservation Use Valuation Assessment (CUVA) for the following parcel:  
EQUITY TRUST COMPANY CUSTODIAN FBO MITCHELL EVERETT TAYLOR  
IRA  
278-01-017, 41.82 ACRES

*Discussion on the ownership of the property. Staff recommendation to deny.*

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

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

1. 2022 appeals update.

*The 2022 appeals are being finalized. There are settlement conferences scheduled with County Attorney Windham assisting.*

2. Monthly review.

*Chief Appraiser Johnson advised there are no further updates for the Board.  
Member Wideman exited the meeting at 10:42AM.*

#### **G. ASSESSORS COMMENTS**

*Chairman McDaniel asked about CAVEAT in May, to which Chief Appraiser Johnson confirmed all plans are made.*

#### **H. ADJOURNMENT**

*With no further business to discuss, motion was made by Vice Chairman Morrow to adjourn at 11:14AM, motion was seconded by Chairman McDaniel and carried unanimously 2-0.*