MINUTES

Spalding County Board of Tax Assessors – Regular Session Tax 119 East Solomon Street, Meeting Room, Griffin, GA 30223 November 14, 2023 – 9:00AM

A. CALL TO ORDER

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

The Spalding County Board of Assessors regular scheduled meeting was held on November 14, 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 Board Member Brad Wideman attending. Others present include county attorney Stephanie Windham, Chief Appraiser Jerry Johnson, Deputy Chief Appraiser Robby Williams, and 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 present.

Motion by Vice Chairman Morrow to enter Closed Session at 9:03AM, motion was seconded by Member Wideman and carried unanimously 3-0.

C. 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 by O.C.G.A. 50-14-2(1), and discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or

dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6).

No action taken during Closed Session.

Motion by Vice Chairman Morrow to exit Closed Session at 9:55AM, motion was seconded by Chairman McDaniel and carried unanimously 3-0.

Motion by Vice Chairman Morrow to resume the regular meeting, motion was seconded by Member Wideman and carried unanimously 3-0.

County attorney Stephanie Windham did not return to the meeting after Closed Session.

D. MINUTES

1. Consider the approval of the October 10, 2023 regular meeting minutes.

Motion by Vice Chairman Morrow to approve the October 10, 2023 minutes, motion was seconded by Member Wideman and carried unanimously 3-0.

E. CONSENT AGENDA

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

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

F. NEW BUSINESS

1. Consider the approval of 2023 S5 Disabled Veteran homestead exemption: EDWARD WORRELL SR 278-01-008

Discussion on the eligibility of the applicant.

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

2. Consider the approval to breach with penalty Conservation Use Valuation Assessment: BRENT & KAREN HUMBERSON

255-01-025C, 14.07 ACRES

255-01-025F, 5.91 ACRES

255-01-025E, 7.14 ACRES

Discussion on the changes made to split the parcel.

Motion by Vice Chairman Morrow to breach with penalty the CUVA covenants, motion was seconded by Member Wideman and carried unanimously 3-0.

3. Consider the approval to breach with penalty Conservation Use Valuation Assessment (CUVA):

CM PITTS & LINDA G PITTS 266-01-012A, 38.80 ACRES

Discussion on the changes made to the property lines and the addition of acreage to the parcel.

Motion by Vice Chairman Morrow to breach with penalty the CUVA covenant, motion was seconded by Member Wideman and carried unanimously 3-0.

4. Consider the approval of the 2024 ABOS values and 2023 NADA schedules.

Deputy Chief Appraiser Robby Williams explained the annual updates to the ABOS values by the data vendor.

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

5. Consider the approval of the 2024 Department of Natural Resources (DNR) list of new boats and boats with new registrations.

SEE LISTS ATTACHED

Deputy Chief Appraiser Robby Williams explained the registration requirements of boats used on public water.

Motion by Vice Chairman Morrow to approve the lists of DNR information, motion was seconded by Member Wideman and carried unanimously 3-0.

6. Consider the approval of the Board of Assessors 2024 meeting dates.

The Board reviewed the proposed calendar. Meetings will remain on the second Tuesday of each month.

Motion by Vice Chairman Morrow to approve the 2024 dates, motion was seconded by Member Wideman and carried unanimously 3-0.

G. CHIEF APPRAISER'S REPORT

1. 2023 Tax Digest approval by Department of Revenue.

The Digest is finalized.

2. 2023 appeals update.

Appeals are being worked and resolved or scheduled for Board of Equalization hearings through December.

3. Update on staffing.

One open Appraiser position with no applicants at this time.

H. ASSESSORS COMMENTS

Discussion on reviewing other software programs for the office.

I. ADJOURNMENT

With no further business to discuss, motion by Member Wideman to adjourn at 10:18AM, motion was seconded by Vice Chairman Morrow and carried unanimously 3-0.