Spalding COUNTY

Agenda
Board of Assessors - Regular Meeting
September 8, 2026
9:00 AM
Room 108, Annex Building
119 E. Solomon Street
Griffin, GA 30223

A. CALL TO ORDER

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

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.

C. MINUTES

1. Consider the approval of the August 11, 2026 minutes.

D. CONSENT AGENDA

1. Consider the approval of 2026 application for disabled veteran homestead exemption.
   CAROL MONTS, 213-06-016
   RAYMOND CRAIG, 045-09-016
   JOEL O'QUINN, 269-02-029B

2. Consider the of 2027 applications for disabled veteran homestead exemption.
   SHAUN STALLARD, 222-01-034C
   AUSTIN HAMBLEY, 266-01-007

E. NEW BUSINESS

1. Consider the approval of a 2026 appeal to go directly to Superior Court.
   RICHARD & CRISTI CARRUTHERS, 080-02-065

2. Consider the approval of a breach without penalty of Conservation Use Valuation Assessment.
   PAMELA LEWIN & IRBIN BAILEY, 215-01-011A, 19.50 ACRES

3. Consider the approval of a 2026 late filed homestead.

BENJAMIN HOLLBERG, 210-01-021

F. CHIEF APPRAISER'S REPORT

1. Update on appeals.

G. ASSESSORS COMMENTS

H. ADJOURNMENT

BOARD OF ASSESSORS

Consider the approval of the August 11, 2026 minutes.

Requesting Agency
Spalding County Tax Assessors

In Compliance with the following Ordinance

Requirement for Board Action

Is this Item Goal Related?

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

ATTACHMENTS:
Minutes 08.11.2026.pdf

Minutes
Board of Assessors - Regular Meeting
August 11, 2026 9:00 AM
Room 108, Annex Building
119 E. Solomon Street
Griffin, GA 30223

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 August 11, 2026 at 9:00 AM in the Courthouse Annex Meeting Room. The meeting was called to order by Chairman Johnie McDaniel with Vice Chairman Byron Pearce and Member Joe Bailey attending. Others present include Deputy Chief Appraiser Heather Headley, Board Secretary Katie LaCount and Chief Appraiser 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 14, 2026 minutes.

Motion by Member Bailey to approve the July 14, 2026 minutes, Motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

MOTION BY CHAIRMAN MCDANIEL TO AMEND THE AGENDA TO MOVE CONSENT ITEM NUMBER 3 TO NEW BUSINESS NUMBER 1, MOTION WAS SECONDED BY VICE CHAIRMAN PEARCE AND CARRIED UNANIMOUSLY 3-0.

D. CONSENT AGENDA

1. Consider the approval of 2026 application for disabled veteran homestead exemptions.

REBECCA MANNING, 317-01-048
DONALD KEYS, 261-01-007E
CARL COOPER, 316-04-013

2. Consider the approval of 2027 applications for disabled veteran homestead.

RONALD MARTIN, 231-01-051
NYRONE HODGE, 204-01-033
DOUGLAS SCHIEPPE, 233C-01-024
RONALD JONES, 316-02-036
MARCELLA HILLIARD, 316-02-040
MENUETTE LINDSEY, 321-01-026
WILLIAM TIBBS JR., 319-01-077
STEVEN PATZ, 261-01-034F
VICTORYA RODGERS, 251-01-036

3. Consider the approval of renewal applications for Conservation Use Valuation Assessment.

CROWLEY MARK ET AL, 221-01-029, 74.04 ACRES
CROWLEY MARK ET AL, 222-01-015C, 12.42 ACRES - CONTIGUOUS
CROWLEY MARK ET AL, 222-01-015, 9.30 ACRES – CONTIGUOUS

Motion by Vice Chairman Pearce to approve consent agenda items, Motion was seconded by Member Bailey and carried unanimously 3-0.

E. NEW BUSINESS

1. Consider the approval of new applications for Conservation Use Valuation Assessment.

CALVIN & NADINE HARRIDAY, 205-01-014B, 46.24 ACRES

Discussion on the qualifications of the use.

Motion by Member Bailey to approve the Conservation Use Valuation Assessment, Motion died with no second.

Further discussion on Bona Fide Conservation Use.

Motion by Vice Chairman Pearce to deny the Conservation Use Valuation Assessment, Motion was seconded by Chairman McDaniel and carried 2-1 with Member Bailey dissenting.

AMBER SOLOMON, 264-01-012A, 26.58 ACRES

Discussion on primary use.

Motion by Vice Chairman Pearce to approve the Conservation Use Valuation Assessment, Motion was seconded by Member Bailey and carried unanimously 3-0.

KOM MUN, 242-03-001, 30.06 ACRES

Discussion on the parcel which is contiguous to the owner's residential property.

Motion by Member Bailey to deny the Conservation Use Valuation Assessment, Motion died with no second.

Further discussion on the primary use.

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

2. Consider the approval to send the 2026 late filed appeals to the Board of Equalization.
JACK RUSSELL, 265-02-007B
BENJAMIN HOLLBERG, 210-01-021
JORGE REVOREDO, 254-02-055
ZOLLIE HUTSON, 246A-03-004
JOHN H DIAMOND JR. ET AL, 114-02-033
SHREMALKUMAR PATEL, 233C-02-054

Discussion on the next step for late filed appeals.

Motion by Vice Chairman Pearce to approve the late filed appeals to be forwarded to the Board of Equalization, Motion was seconded by Member Bailey and carried unanimously 3-0.

3. Consider the approval of the 2026 Homestead exemptions received during the appeal period.

Discussion on how the appeal period allows people to apply for their homestead exemption after the April 1st deadline.

Motion by Vice Chairman Pearce to approve the 2026 Homestead exemptions received during the appeal period, Motion was seconded by Member Bailey and carried unanimously 3-0.

4. Consider the approval of a new application for Conservation Use Valuation Assessment.
SAMUEL STRICKLAND, 201-01-014A, 6.29 ACRES (CONTIGUOUS WITH 41.11 ACRES ALREADY IN CUVA)

Discussion on the property and how it is contiguous with other parcels they own that are already in Conservation.

Motion by Chairman McDaniel to approve the Conservation Use Valuation Assessment, Motion was seconded by Member Bailey and carried unanimously 3-0.

5. Consider the approval of a renewal application for Conservation Use Valuation Assessment.

ANDRETTA & KELLY KALETO, 275-01-013, 33.50 ACRES

Discussion on application and primary use.

Motion by Vice Chairman Pearce to deny the Conservation Use Valuation Assessment, Motion was seconded by Chairman McDaniel and carried unanimously 3-0.

Spalding County Manager Dr. Steve Ledbetter entered the meeting at 10:00 AM. Chairman McDaniel asked Dr. Ledbetter if he wanted to speak. Dr. Ledbetter thanked the Board and staff for the work they have done this year.

6. Consider the approval of the 2024 and 2025 Revised Notice of Assessment for a Public Utility.
CENTURYLINK COMMUNICATIONS

Chief Appraiser Bernier explained the Department of Revenue appraises the Public Utilities and this company filed an appeal. The Revised Notices are due to the appeal being resolved.

Motion by Member Bailey to approve the 2024 & 2025 Revised Notice of Assessments, Motion was seconded by Chairman McDaniel and carried unanimously 3-0.

F. CHIEF APPRAISER'S REPORT

1. Review the Georgia Department of Audits & Accounts (DOAA) 2025 Preliminary Ratio Study.

Discussion on the ratios for all classes of the property.

2. Appeals update.

Appeals are being worked and Board of Equalization schedules are being made.

3. Staff Training.

Several staff members are scheduled to attend classes to comply with the Department of Revenue requirements.

G. ASSESSORS COMMENTS

The Board Members commented on the office efficiency over the past three weeks and welcomed Chief Appraiser Bernier back to work.

H. ADJOURNMENT

With no further business to discuss, Vice Chairman Pearce made a motion to adjourn at 11:04 AM, Motion was seconded by Member Bailey and carried unanimously 3-0.

Spalding COUNTY

BOARD OF ASSESSORS

Consider the approval of 2026 application for disabled veteran homestead exemption. CAROL MONTS, 213-06-016 RAYMOND CRAIG, 045-09-016 JOEL O'QUINN, 269-02-029B

Requesting Agency

Spalding County Tax Assessors

In Compliance with the following Ordinance

Requirement for Board Action

Is this Item Goal Related?

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

ATTACHMENTS:

Spalding COUNTY

BOARD OF ASSESSORS

Consider the of 2027 applications for disabled veteran homestead exemption. SHAUN STALLARD, 222-01-034C AUSTIN HAMBLEY, 266-01-007

Requesting Agency

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BOARD OF ASSESSORS

Consider the approval of a 2026 appeal to go directly to Superior Court. RICHARD & CRISTI CARRUTHERS, 080-02-065

Requesting Agency

Spalding County Tax Assessors

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BOARD OF ASSESSORS

Consider the approval of a breach without penalty of Conservation Use Valuation Assessment. PAMELA LEWIN & IRBIN BAILEY, 215-01-011A, 19.50 ACRES

Requesting Agency

Spalding County Tax Assessors

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ATTACHMENTS:

CUVA BREACH NO PENALTY FOR 2027 - LEWIN 215-01-011A.pdf

FILED ...
2023 APR 12 A
CHL

SPALDING COUNTY
BOARD OF TAX ASSESSORS
419 EAST SOLOMON ST.
GRIFFIN, GEORGIA 30223

RENEWAL

PT283A Rev. 2/15

APPLICATION AND QUESTIONNAIRE FOR CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

To the Board of Tax Assessors of Spalding County: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors

LEWIN PAMELA BAILEY &

Owner's mailing address	City, State, Zip	Number of acres included in this application.
IRBIN STOREY BAILEY 1323 BAILEY JESTER ROAD	GRIFFIN, GA 30223	Agricultural Land: ______ Timber Land: ______
Property location (Street, Route, Hwy, etc.) 1240 BAILEY JESTER RD	City, State, Zip of Property: GRIFFIN, GA 30223	Covenant Acres 19.50 Total Acres 19.50

District	Land Lot	Sublot & Block	Recorded Deed Book/Page	List types of storage and processing buildings:
02	024		3516 273	

AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

Irbin Storey Bailey
Signature of Taxpayer or Taxpayer's Authorized Representative

2-21-23
Date Application Filed

Pamela Bailey Lewin
Signature of Taxpayer or Taxpayer's Authorized Representative
(Please have additional taxpayers sign on reverse side of application)

Sworn to and subscribed before me this 21 day of Feb, 2023
Mary Beth Bernier Notary Public

MARY BETH BERNIER NOTARY PUBLIC SPALDING COUNTY GEORGIA MY COMMISSION EXPIRES JANUARY 03, 2027

If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.

FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:
215 01011A	03	15411	Begin: Jan 1, 2023 Ends: Dec 31,2032
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____		If applicable, covenant is a continuation for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____
______________	Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: ______

Approved: ✓ Date: 4/11/23

Jkrie McDaniel
Board of Tax Assessors

4/11/23
Date

Denied: _____ Date: __________ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306.

CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A 215 01011A

ALL APPLICANTS, other than single titled owners, must list below each individual's name that owns a beneficial interest in the property described in this application, the percentage interest of each, the relationship of each (if the applicant is a family farm entity), and all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	Counties where you own interest in property under other covenants and total acres in other conservation use covenants		Each owner's percent interest owned and number of acres owned by each under other covenants
Name / Relationship			County	Total Acres	% Interest / No of Acres
Jerlin Atoney Bailey		~~100%~~ 50	Spalding	110.25	50%
Pamela Bailey Lewis		50		10	50%

SPALDING COUNTY BOARD OF TAX ASSESSORS 419 EAST SOLOMON ST. GRIFFIN, GEORGIA 30223

Check Appropriate Ownership Type:

[✓] One or more natural or naturalized citizens.

[ ] An estate of which the devisees or heirs are one or more natural or naturalized citizens.

[ ] A trust of which the beneficiaries are one or more natural or naturalized citizens.

[ ] A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. ______(including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.)

[ ] Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

[ ] Bona fide club organized for pleasure, recreation, and other nonprofitable purposes pursuant to Section 501(c)(7) of the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.

[ ] Raising, harvesting, or storing crops %______

[ ] Feeding, breeding, or managing livestock or poultry %______

[✓] Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % 100

[✓] Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % 100 (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2)

[ ] Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products %______

[ ] Other

[ ] Yes [✓] No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)

[ ] Yes [✓] No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements.

[ ] Yes [✓] No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.

[ ] Yes [✓] No Are there any deed restrictions on this property? If yes, please list the restrictions.

[✓] Yes [ ] No Does the current zoning on this property allow agricultural use? If no, please explain.

[ ] Yes [✓] No Is there any type business operated on this property? If yes please indicate business name & type of business.

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.
• Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:
(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)
• The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of current use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-7.4(w), no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me
This ___ day of _________, ______ ________________ Taxpayer's Authorized Signature ________________ Approved by: Board of Tax Assessors

________________ Notary Public ________________ Date Filed ________________ Date Approved

2027 CUVA SALE Georgia Power

215 01011A	2027 Spalding County Board of Assessors	4/2/2026 3:13:08 PM Acct # 15411 pterry

Owner Information

GEORGIA POWER COMPANY
TAX DEPT BIN10120
241 RALPH MCGILL BLVD NE

ATLANTA, GA 303083374

General Property Information

SITUS	1240 BAILEY JESTER RD				
LEGAL	BAILEY JESTER RD 19.46 LL 24/9				
Tax District	SPALDING COUNTY	GMD	0490	Homestead	S0
Total Acres	19.50	LL	024	CUV 2023	14524
Zoning		LD	02	Acc/Des	5C - 1.000000
Unit		Return Value	0		

Values

Imp Val	0
Acc Val	
Land Val	438,750
Total Value	438,750
2026 : 438,750	2025 : 243,750
2024 : 243,750	2023 : 243,750

Topography - 1.00	Wetlands - 1.00	Shape - 1.00	Easements - .90	External - 1.00	Assemblage - 1.00	Other - 1.00	12310 - 1.00

SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
GEORGIA POWER COMPANY	LEWIN PAMELA BAILEY &	02/23/2026	5377 482	22 757	774,000	V4	0	PU

LAND INFORMATION

CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
V4	1633 $25,000 per Acres	Acre	19.50	0	0			25,000.00	25,000.00	1.00	487,500

CONSERVATION USE LAND INFORMATION

	Land Use	Productivity	ACRES	Unit Value	Adjustment	Value
	Agland 93	4	2.15	950	1.00	2,103
	Agland 93	7	0.04	599	1.00	25
	Timberland 93	2	0.07	913	1.00	66
	Timberland 93	3	4.96	828	1.00	4,226
	Timberland 93	7	0.16	534	1.00	88
	Timberland 93	6	4.55	614	1.00	2,876
	Timberland 93	5	7.57	660	1.00	5,140

qPublic.net™ Spalding County, GA

Overview

Legend

Parcels

Roads

Parcel ID	215 01011A
Class Code	Consv Use
Taxing District	SPALDING COUNTY
Acres	19.5

Owner	LEWIN PAMELA BAILEY & IRBIN STOREY BAILEY 1323 BAILEY JESTER ROAD GRIFFIN, GA 30223
Physical Address	1240 BAILEY JESTER RD
Assessed Value	Value $74800
Land Value	Value $74800

Last 2 Sales

Date	Price	Reason	Qual
2/11/2011	0	QC	U
11/10/1994	0	KN	U

(Note: Not to be used on legal documents)

Date created: 2/23/2023
Last Data Uploaded: 2/23/2023 9:41:12 AM

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BOARD OF ASSESSORS

Consider the approval of a 2026 late filed homestead. BENJAMIN HOLLBERG, 210-01-021

Requesting Agency

Spalding County Tax Assessors

In Compliance with the following Ordinance

Requirement for Board Action

Is this Item Goal Related?

Summary and Background

Fiscal Impact / Funding Source

STAFF RECOMMENDATION

ATTACHMENTS:

Spalding COUNTY

BOARD OF ASSESSORS

Update on appeals.

Requesting Agency
Spalding County Tax Assessors

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