



Agenda
Board of Assessors - Regular Meeting
September 9, 2025
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 minutes from the August 12, 2025 regular meeting.

D. CONSENT AGENDA

1. Consider the approval of 2025 Disabled Veteran homestead exemption.
LEDET III, IVORY, 242A-01-008I
WALLACE, CAMERON, 260D-01-009
2. Consider the approval of 2026 Disabled Veteran homestead exemption.
MILLER, LEON EUGENE, 319-01-097
WILSON, CHARLES LANDON, 247-02-055A
SMITH, JOSEPH WESLEY, 028A-02-030
HALL, MICHAEL WELDON, 219-01-056
STIGURA, NICHOLAS, 234-07-074
3. Consider the approval to release without penalty Conservation Use Valuation Assessment (CUVA).
CCW FARMS LLC, 277-01-028D, 7.43 ACRES

E. NEW BUSINESS

1. Consider the approval of 2026 Surviving Spouse of a Disabled Veteran homestead exemption.

FRANKLIN, LILLE, 201F-01-060

2. Consider the approval of Surviving Spouse of a Disabled Veteran homestead exemption.
CARTER, PATRICIA, 214-01-032A
3. Consider the approval to send 2025 late filed appeals to the Board of Equalization.
NIW INVESTMENTS LP, AGENT:
DIAZ, LUENGRI, 008-02-005
EDWARDS, FREDERIC, 248A-01-055

F. CHIEF APPRAISER'S REPORT

1. Review the 2024 Sales Ratio Study by the Department of Audits and Accounts.
2. Appeals update.
3. Staffing update.
4. Present 10-Year Service Award to Senior Appraiser Heather Headley.

G. ASSESSORS COMMENTS

H. ADJOURNMENT

Consider the approval of the minutes from the August 12, 2025 regular meeting.

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:

[08.12.2025 MINUTES.pdf](#)

MINUTES

Spalding County Board of Assessors – Regular meeting
August 12, 2025 – 9:00AM
Meeting Room 108, Annex Building
119 East 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 12, 2025 at 9:00AM in the Courthouse Annex Meeting Room. The meeting was called to order by Chairman Johnnie McDaniel with Vice Chairman Byron Pearce and Member Joe Bailey attending. Others present include 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 on New Business items 1 and 2.

- 1. Larry Carpenter, 1670 Roscoe Rd, Newnan, Georgia, of Bible Truth Baptist Church, explained the church history originated in 2003 with the purchase of the current location, 101 Woodlawn Ave, Griffin, Georgia. The property has continuously been used as the church. The property was transferred into the pastor's name, James M Veitch, Jr. in 2022. The church leaders did not realize that the tax-exempt status would be removed for the transfer of ownership. The mailing address for the pastor was incorrect and they did not receive any county mail regarding the taxes due beginning in 2023. They learned of the current tax levy when correspondence was sent to the church location. Mr. Carpenter stated that he has recently taken steps to*

Spalding County Board of Assessors
After Agenda - August 12, 2025

change the ownership back into the church name using the attorney firm Beck, Owen and Murray in Griffin. Mr. Carpenter requested the Board approve tax exempt status for 2023, 2024 and 2025.

2. *Susan Ellis, 502 Beautyberry Dr, Griffin, Georgia spoke to the Board regarding an error in the square footage of her husband's home. Mrs. Ellis requested a reduction in value and tax refund for the past three years.*

C. MINUTES

1. Consider the approval of the July 8, 2025 regular meeting minutes.

Motion by Member Bailey to approve the July 8, 2025 minutes, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

D. CONSENT AGENDA

1. Consider the approval to post the 2025 Notice of Assessment returned mail list at the Courthouse.

2. Consider the approval of 2025 renewal application for Conservation Use Valuation Assessment (CUVA).

DAVID TRAER

226-01-033, 98.21 ACRES

3. Consider the approval of 2025 Disabled Veteran homestead exemptions.

VIVIAN DIANE BANKS, 252-01-004

FRANCIS KEITH SALTER, 304-02-118

DUSTIN J BRANHAM, 210A-02-019

4. Consider the approval of 2025 Surviving Spouse of a Disabled Veteran homestead exemption.

BRENDA A MULLINS, 116-03-007

NANCY W WILLIFORD, 304-01-032

5. Consider the approval of 2026 Disabled Veteran homestead exemptions.

MICHAEL SMITH, 259-03-006D

MICHAEL EDWARD HENDRICK, 309-01-043

LESLIE WARREN, 233C-01-230

THOMAS MEADE ROBINSON, 257-01-012M

DEJANE MAYO LEWIS, 267A-02-039

HAL MICHAEL INGRAM, 316-02-051
RENEE WIMBERLY, 080A-02-037
STEPHANIE DENISE BLACKMON, 221-01-024F

6. Consider the approval of a retroactive to 2023 Disabled Veteran homestead exemption.
WILLIAM HENRY OSBOURN, 276-02-033

7. Consider the approval of a retroactive to 2024 Disabled Veteran homestead exemption.
KHADIJAH BILQEES MUHAMMAD, 265-01-053

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

E. NEW BUSINESS

1. Consider the approval of correcting the tax digest for 2021, 2022 and 2023.
ROBERT H ELLIS
311-01-036

Chief Appraiser Williams explained that the office was made aware of a square footage error after Mr. Ellis filed an appeal in 2024 and the house was re-measured by a staff appraiser. The correction was completed for the appeal, but the property owner requested a refund of taxes paid based on the reduced square footage.

Discussion on the law allowing digest corrections for up to three years. Discussion on the frozen value of the property for 2021, 2022 and 2023.

Chief Appraiser Williams informed the Board that the data was updated, and sales were compared in order to derive the value for the first year of correction, 2021 and recommended to freeze that value for 2022 and 2023 per the original 2021 appeal 299C.

Discussion on how the Tax Assessor's office communicates digest changes to the Tax Commissioner's office for billing/refunds.

Motion by Member Bailey to approve 2021, 2022 and 2023 digest correction for this parcel, motion was seconded by Vice Chairman Pearce and carried unanimously.

2. Consider the approval of exempt status for a religious organization.
JAMES M VEITCH JR
BIBLE TRUTH BAPTIST CHURCH
142-02-004

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Chief Appraiser Williams confirmed what Mr. Carpenter stated earlier that the property was in the church name, then transferred to an individual, which is why the tax exempt status was removed. Discussion on the procedure for applying for tax exemptions.

Discussion on the Georgia Code for exempt organizations and the use of the property.

At this time, James Veitch Jr. spoke to the Board to reiterate that the church has been in operation continually since 2003.

Motion by Vice Chairman Pearce to approve tax exempt status for 2023, 2024 and 2025, motion was seconded by Member Bailey and carried unanimously 3-0.

3. Consider the approval of a new 2025 application for Conservation Use Valuation Assessment.

ANITA GRIFFIN

217-01-028, 17.23 ACRES

Chief Appraiser Williams explained the history of the subject property in relation to prior conservation use and the sale of portions of the property.

Discussion on the current survey showing the property is actually 8.28 acres and no supporting documentation of agricultural use was provided with the application.

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

4. Consider the approval of 2025 Surviving Spouse of a Disabled Veteran homestead exemption.

PATRICIA CARTER, 214-01-032A

The Board reviewed the Veteran's Administration letter stating the qualifications of the applicant's late husband.

Motion by Vice Chairman Pearce to deny Surviving Spouse homestead exemption, motion was seconded by Member Bailey and carried unanimously 3-0.

5. Consider the approval of a 2025 appeal to go directly to Superior Court.

AUDREY HOLLIDAY

232-01-056

Discussion on the 2025 appeal and valuation adjustment already mailed to the owner.

Motion by Member Bailey to deny the appeal directly to Superior Court and recommend to forward the appeal to the Board of Equalization, motion was seconded by Vice Chairman Pearce and carried unanimously 3-0.

6. Consider the approval of a 2025 appeal to go directly to Superior Court.
CRISTI & RICHARD CARRUTHERS
080-02-065

Discussion on the 2025 appeal and the history of the property.

Motion by Vice Chairman Pearce to deny the appeal directly to Superior Court and recommend to forward the appeal to the Board of Equalization, motion was seconded by Member Bailey and carried unanimously 3-0.

F. CHIEF APPRAISER'S REPORT

1. Appeals update.

Chief Appraiser Williams provided the Board with graphs of the appeals history. Discussion on the 2025 appeals totaling less than 3 percent of the county parcels, so the office will not receive an additional 180 days to respond to appeals.

Chief Appraiser Williams informed the Board that the Tax Commissioner has received an updated consolidation report now that appeals have ended.

2. Staffing update.

The office has an open position.

A staff appraiser will be in Department of Revenue training next week.

Discussion on updating Qpublic website with the resolved appeal values.

G. ASSESSORS COMMENTS

None.

H. ADJOURNMENT

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With no further business to discuss, motion by Vice Chairman Pearce to adjourn at 10:17AM, motion was seconded by Member Bailey and carried unanimously 3-0.



BOARD OF ASSESSORS

Consider the approval of 2025 Disabled Veteran homestead exemption.

LEDET III, IVORY, 242A-01-008I WALLACE, CAMERON, 260D-01-009

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:



BOARD OF ASSESSORS

**Consider the approval of 2026 Disabled Veteran homestead exemption.
MILLER, LEON EUGENE, 319-01-097 WILSON, CHARLES LANDON,
247-02-055A SMITH, JOSEPH WESLEY, 028A-02-030 HALL, MICHAEL
WELDON, 219-01-056 STIGURA, NICHOLAS, 234-07-074**

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BOARD OF ASSESSORS

Consider the approval to release without penalty Conservation Use Valuation Assessment (CUVA). CCW FARMS LLC, 277-01-028D, 7.43 ACRES

Requesting Agency

Spalding County Tax Assessors

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ATTACHMENTS:

[CUVA RELEASE - CCW FARMS LLC 277-01-028D.pdf](#)

8-12-2025

Spalding County Board of
Assessors

To Whom it May Concern,

I, Mary W. Stevens,
Managing Member of CCW Farms, LLC,
hereby request a release of the
CUVA on Parcel # 277 010280.
I am 85 and no longer able
to work the farm.

Thank you for
Consideration
Mary W. Stevens

Mary W. Stevens
800 W Williamson Rd
Williamson, GA 30292

277 01028D		2025 Spalding County Board of Assessors				8/13/2025 7:40:04 AM Acct # 28238 bbernier	
Owner Information		General Property Information				Values	
CCW FARMS LLC		SITUS	0 W WILLIAMSON RD			Imp Val	0
800 W WILLIAMSON RD		LEGAL	7.43 AC			Acc Val	
WILLIAMSON, GA 30292		Tax District	SPALDING COUNTY	GMD	1067	Homestead	S0
		Total Acres	7.43	LL	127	CUV 2023	5052
		Zoning		LD	01	Acc/Des	0A - .000000
		Unit		Return Value		0	
Topography - 1.00	Wetlands - 1.00	Shape - 1.00	Easements - 1.00	External - 1.00	Assemblage - 1.00	Other - 1.00	12764 - 1.00

SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
CCW FARMS LLC	STEVENS MARY W	11/01/2010	3494 213			0 V4		0 XX
STEVENS MARY W	STEVENS DR MILTON R	09/03/1999	1699 300			0 A5		0 KN

LAND INFORMATION

CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
V4	1276 M276-277 -	Acre	7.43	0	0			13,000.00	10,400.00	0.80	59,582

CONSERVATION USE LAND INFORMATION

	Land Use	Productivity	ACRES	Unit Value	Adjustment	Value
	Agland 93	4	2.37	950	1.00	2,252
	Agland 93	6	2.01	692	1.00	1,391
	Timberland 93	2	0.01	913	1.00	9
	Timberland 93	7	1.03	534	1.00	550
	Agland 93	9	1.17	332	1.00	388
	Timberland 93	3	0.20	828	1.00	166
	Timberland 93	8	0.64	462	1.00	296



BOARD OF ASSESSORS

**Consider the approval of 2026 Surviving Spouse of a Disabled Veteran
homestead exemption. FRANKLIN, LILLE, 201F-01-060**

Requesting Agency

Spalding County Tax Assessors

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BOARD OF ASSESSORS

Consider the approval of Surviving Spouse of a Disabled Veteran homestead exemption. CARTER, PATRICIA, 214-01-032A

Requesting Agency

Spalding County Tax Assessors

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BOARD OF ASSESSORS

Consider the approval to send 2025 late filed appeals to the Board of Equalization. NIW INVESTMENTS LP, AGENT: DIAZ, LUENGRI, 008-02-005 EDWARDS, FREDERIC, 248A-01-055

Requesting Agency

Spalding County Tax Assessors

In Compliance with the following Ordinance

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Is this Item Goal Related?

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STAFF RECOMMENDATION

ATTACHMENTS:

[2025 LATE FILED APPEALS - NIW INVESTMENTS.pdf](#)

RECEIVED

AUG 18 2025

APPEAL OF ASSESSMENT FOR DIGEST YEAR : 2025 SPALDING COUNTY

BOARD OF ASSESSORS

Appeal No: _____

Name DIAZ LUENGRI RAMON & LUZ AUDELIA RAMON

Address 213-215 W TINDLEY ST

Address

City GRIFFIN

State GA

Zip 30223

Home Phone

Work Phone 8323533136

Email Address 6101NW@GMAIL.COM

Property / Appeal Type (Check One)

☒ Real☐ Personal☐ Motor Vehicle☐ Manufactured Home

Property ID Number 008 02005

Account Number 1299

Property Description W TINSLEY ST PB 6/192 SURVEY IN DEED 2938/209

Specify Grounds for Appeal:

Check all that apply

Value ☒Uniformity ☒Taxability ☐Exemption Denied ☐Breach of Covenant ☐Denial of Covenant ☐

You must select only one of the following options:



BOE: appeal to the county board of equalization with appeal to the superior court (any / all grounds)



* ARBITRATION: to arbitration with an appeal to the superior court (valuation is only grounds that may be appealed to arbitration)



HEARING OFFICER: for (1) nonhomestead real property (and contiguous real property) or (2) wireless personal property account(s) with a FMV in excess of \$500,000, to a hearing officer with appeal to superior court (value and uniformity only)



* SC: Directly to Superior Court (requires consent of BOA) (any / all grounds)

Owner's value assertion (required)

\$5,718.85

* Additional Cost / Fees May apply

Property Owner Comments

Property Class ☒ Residential ☐ Commercial ☐ Industrial ☐ Agricultural ☐ Other: _____

8/12/2025

Signature of Property Owner or Agent

Date

NOTE: If the appeal form is signed by an agent, a letter of authorization must accompany the filing of the appeal.

Agent's Address: PO BOX 741109 HOUSTON TX 77274

Agent's Phone # 832-353-3136

Agent's Email Address: 6101NW@GMAIL.COM

NOTE: Filing of this document will create a review of the county's assessment. Reasonable notice is herein provided that an onsite inspection of the subject property by a member of the county appraisal staff may be performed.

Assessors Use Only

	Previous Year Value	Taxpayer's Returned Value	Current Year Value
100%			
40%			

Date Received:

Received By:

APPEAL OF ASSESSMENT FOR DIGEST YEAR :

2025

RECEIVED

AUG 18 2025

SPALDING COUNTY
BOARD OF ASSESSORS

Appeal No: _____

Name EDWARDS FREDERIC L

Address 1920 CABRIOLET TRAIL

Address

City GRIFFIN

State GA

Zip 30223

Home Phone

Work Phone 8323533136

Email Address 6101NW@GMAIL.COM

Property / Appeal Type (Check One)

☒ Real☐ Personal☐ Motor Vehicle☐ Manufactured Home

Property ID Number 248A01055

Account Number 21863

Property Description LOT 43 BLK C UNIT 3 PB 13/78

Specify Grounds for Appeal:

Check all that apply

Value ☒Uniformity ☒Taxability ☐Exemption Denied ☐Breach of Covenant ☐Denial of Covenant ☐

You must select only one of the following options:



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* SC: Directly to Superior Court (requires consent of BOA) (any / all grounds)

Owner's value assertion
(required)

\$9,750.00

* Additional Cost / Fees May apply

Property Owner Comments

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8/12/2025

Signature of Property Owner or Agent

Date

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Assessors Use Only

	Previous Year Value	Taxpayer's Returned Value	Current Year Value
100%			
40%			

Date Received:

Received By:



BOARD OF ASSESSORS

Review the 2024 Sales Ratio Study by the Department of Audits and Accounts.

Requesting Agency

Spalding County Tax Assessors

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BOARD OF ASSESSORS

Appeals update.

Requesting Agency

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BOARD OF ASSESSORS

Staffing update._____

Requesting Agency

Spalding County Tax Assessors

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BOARD OF ASSESSORS

Present 10-Year Service Award to Senior Appraiser Heather Headley.

Requesting Agency
Spalding County Tax Assessors

In Compliance with the following Ordinance

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