

Floyd County Board of Assessors

November 12, 2025

Assessors Meeting Room Old Courthouse

Meeting 9:00 a.m.



PRESENT: Chairman Peter Jordan, Vice Chairman Robert Henderson, Member Bill Gilliland, Chief Appraiser Danny Womack, Personal Property Supervisor/BOA Secretary Lynn McElwee, Commercial Appraiser Brandon Elrod

1. **Welcome** – Chairman Jordan called to order the Floyd County Board of Assessors meeting November 12, 2025, at 9:00 a. m.
2. **Invocation** – Chairman Jordan asked Chief Appraiser Danny Womack to open the meeting in prayer. Danny Womack opened the meeting in prayer.
3. **Approval of Today's Agenda** – Chairman Jordan asked for a motion to approve the agenda. Motion made by Vice Chairman Henderson. Second by Member Gilliland. Chairman Jordan asked was there any further discussion. Hearing none he asked for roll call. Mr. Jordan yes. Mr. Henderson yes. Mr. Gilliland yes. The motion carried 3-0.
4. **Public Participation** –
 - a. Nathan J. & Jane C. Phillips – Parcel I10 041. Mr. Nathan J. Phillips was present to ask the board for consideration for his filing of his 65 and older homestead application. He explained to the board that he had inquired regarding this exemption three years ago and that he was given information that he felt was incorrect. He was present to ask the board if he could be granted the 65 and older homestead exemption he applied for the 2025 assessment year. Chairman Peter Jordan explained the deadlines regarding homestead exemptions and the requirements of proper filing. He explained to Mr. Phillips that the assessors are mandated to follow Georgia law on granting exemptions. Chief Appraiser Danny Womack went over the 65 and older exemption procedures. Chief Appraiser Womack also went over the procedures that the county uses to notify citizens of the varying exemptions that they could potentially apply for. Mr. Phillips stated that he was understanding about the process and the system. However, he stated he was appealing to them as a board to please grant the exemption to him for 2025. Mr. Jordan explained to Mr. Phillips that they have to follow the law and the board was not allowed to grant the exemption for tax year 2025. He did inform him that it would be effective for 2026. Mr. Phillips went on to question the reason why he was added to the agenda, which followed with an explanation

from the board and Chief Appraiser Womack that the board has an open door policy for taxpayers who feel they want to be heard on any issue regarding the department.

Mr. Phillips thanked the board for their time.

5. Approval of Minutes –

- a. Adopt minutes of Caucus from October 14, 2025.
- b. Adopt minutes of Regular Meeting from October 15, 2025.
- c. Adopt minutes of Work Session from November 5, 2025.

Chairman Jordan asked was there a motion to approve the minutes. Motion made by Vice Chairman Henderson. Second by Member Gilliland. Chairman Jordan asked was there any discussion hearing none he asked for roll call. Mr. Jordan yes. Mr. Henderson yes. Mr. Gilliland yes. The motion carried 3-0.

6. First Reading – none

7. Second Reading – none

8. Chief Appraiser's Report –

Chief Appraiser Danny Womack gave an update on the 2025 appeals. He predicted the appeals will be completed by mid-December.

Chief Appraiser Womack asked the board when a request is received from taxpayers to discuss issues with the board, such as Mr. Phillips case, should he have handled his explanation to him in a different manner. He asked the board for some insight into handling situations such as this in the future.

9. Chairman's Report –

Chairman Jordan thanked the staff and his fellow board members for their service. He indicated to Chief Appraiser Womack that if the board could help the staff in any way please advise them. He wants the department to know they are there for assistance at any time if needed.

10. Consent Agenda

- a. Approve Mobile Home ACO's as attached.
- b. Approve Personal Property ACO's as attached.
- c. Approve Real Property ACO's as attached.

- d. Approve Motor Vehicle Appeal as attached.
- e. Approve approved Conservation Use Applications (CUVA) as attached.
- f. Approve transferred Conservation Use Applications (CUVA) as attached.
- g. Approve breached Conservation Use Applications (CUVA) as attached.
None to be reviewed.
- h. Approve denied Conservation Use Applications (CUVA) as attached.
None to be reviewed.

Chairman Jordan asked was there a motion to approve consent agenda items 10a – 10h. Motion made by Vice Chairman Henderson. Second by Member Gilliland. Chairman Jordan asked was there any discussion hearing none he asked for roll call. Mr. Jordan yes. Mr. Henderson yes. Mr. Gilliland yes. The motion carried 3-0.

11. Unfinished Business – None

12. New Business –

- a. **Exempt Property Application** – Gods Museum of Fine Collections – Real Property Parcels J13W269, J13W270, J13W272, J13W273

Chairman Jordan asked for a motion deny the application based on the recommendation from Commercial Appraiser Brandon Elrod. Motion made by Vice Chairman Henderson. Second by Member Gilliland. Chairman Jordan asked was there any discussion hearing none he asked for roll call. Mr. Jordan yes. Mr. Henderson yes. Mr. Gilliland yes. The motion carried 3-0.

- b. **Real Property Parcel J13Y258 -**

Motion was made by Vice Chairman Henderson that this item be handled in a work session for discussion. Second by Member Gilliland. Chairman Jordan asked was there any further discussion. Chief Appraiser Womack went over with the board that he will be asking the County Attorney for guidance on the BOE decision reducing the value. The property is Section 42. After the discussion Chairman Jordan asked for roll call. Mr. Jordan yes. Mr. Henderson yes. Mr. Gilliland yes. The motion carried 3-0.

- 13. Adjourn** – Hearing no further business to be discussed. Chairman Jordan adjourned the meeting.

Lynn McElwee, Secretary Floyd County Board of Assessors

Approved December 10, 2025