

MINUTES

Butts County Board of Tax Assessors – Regular Session
625 W. 3rd Street, Jackson, GA 30233, Meeting Room A, Admin Bldg.
April 9, 2024 – 10:00AM

A. CALL TO ORDER

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

The Butts County Board of Assessors regular scheduled meeting was held on April 9, 2024 at 10:00AM in Meeting Room A of the Administration Building. The meeting was called to order by Chairperson Leah Preston-Frickey, with Vice Chairperson Ellen Brewer and Board Members Dan Queen and Michael Bateman attending. Others present include County Manager, Brad Johnson, Chief Appraiser, Jerry Johnson, Deputy Chief Appraiser, Betsy Bernier, Board Secretary, and Leigh Ann Jeffcoat. Board Member Jimmie Hobgood was not present.

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 their 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 Chairperson has the right to limit your comments in the interest of directing 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.

C. AGENDA

1. Consider the adoption of the April 9, 2024 agenda.

Motion by Member Bateman to approve the April 9, 2024 agenda as submitted, motion was seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

D. MINUTES

1. Consider the approval of the minutes from the March 20, 2024 regular meeting.

Motion by Member Bateman to approve the minutes of the March 20, 2024 regular meeting, motion was seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

E. CONSENT AGENDA

1. Consider the approval of 2024 homestead application for a Disabled Veteran (S5).
KENNETH WALLACE
00170-030-F00
2. Consider the approval of 2024 new applications for Conservation Use Valuation Assessment (CUVA).
SEE ATTACHED LIST MARKED EXHIBIT A: 2024 NEW CUVA APPLICATIONS
3. Consider the approval of 2024 renewal applications for Conservation Use Valuation Assessment (CUVA).
SEE ATTACHED LIST MARKED EXHIBIT B: 2024 CUVA RENEWAL APPLICATIONS
4. Consider the approval of 2024 continuation applications for Conservation Use Valuation Assessment (CUVA).
SEE ATTACHED LIST MARKED EXHIBIT C: 2024 CUVA CONTINUATION APPLICATIONS.
5. Consider the approval of the 2014 Expired Conservation applications that were not renewed.
SEE ATTACHED LIST MARKED EXHIBIT D: 2014 EXPIRED CONSERVATION APPLICATIONS NOT RENEWED.
6. Consider the approval to mail notice of intent to breach letters for applications not continued by new property owner.
SEE ATTACHED LIST MARKED EXHIBIT E: NOTICE OF INTENT TO BREACH-DID NOT CONTINUE CONSERVATION APPLICATION.

Motion by Vice Chairperson Brewer to approve the consent agenda as submitted, motion was seconded by Member Bateman and carried unanimously, 4-0.

F. NEW BUSINESS

1. Consider the approval of the monthly ACO report. SEE ATTACHED

After review, a motion was made by Member Bateman to approve the ACO report; motion was seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

2. Consider the approval of a Conservation Use Valuation Assessment (CUVA) application that is less than 10 acres:
ROBERT & DONNA BRITTON
00110-037-00, 10.42 ACRES W/ HOUSE

Discussion on the use of the property and the documentation provided by the taxpayer. Staff recommendation to approve.

Motion made by Vice Chairperson Brewer to approve new CUVA application, motion seconded by Member Bateman and was carried unanimously, 4-0.

3. Consider the approval of the internal ending sales ratios.

Chief Appraiser Johnson presented the ending internal sales ratios with general discussion of the work involved in calculating the ratios.

Further comments made by County Manager Brad Johnson on potential legislative changes.

Motion made by Member Bateman to approve the ending internal sales ratios, motion seconded by Vice Chairperson Brewer and was carried unanimously, 4-0.

4. Consider the approval of the mailing of 2024 Notice of Assessments.

Discussion on the proposed date to mail the Notices.

Motion made by Member Bateman to approve the mailing of 2024 Notice of Assessments, motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

G. CHIEF APPRAISER REPORT

- Appeal Update

All appeal hearings have been held with one remaining as BOE Final.

H. BOARD COMMENTS

None.

I. CLOSED SESSION

1. Chairperson Leah Preston-Frickey requests to conduct a Closed Session for 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).

Motion by Vice Chairperson Brewer to enter Closed Session at 12:16PM for purposes identified by Agenda Item (I.1), motion was seconded by Member Bateman and carried unanimously, 4-0.

Member Queen exited meeting at 1:30PM.

Motion by Vice Chairperson Brewer to exit Closed Session, motion seconded by Member Bateman and carried unanimously, 3-0.

Motion made by Vice Chairperson Brewer to resume regular meeting, motion seconded by Member Bateman and was carried unanimously, 3-0.

J. ADJOURNMENT

With no further business, motion by Vice Chairperson Brewer to adjourn at 1:53PM, motion was seconded by Member Bateman and was carried unanimously, 3-0.