

## **MINUTES**

Butts County Board of Tax Assessors – Regular Session  
625 W. 3<sup>rd</sup> Street, Jackson, GA 30233, Meeting Room A, Admin Bldg.  
August 21, 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 July 17, 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 Michael Bateman, and Terry Nolan attending. Others present include Chief Appraiser, Jerry Johnson, Deputy Chief Appraiser, Betsy Bernier and Board Secretary, Leigh Ann Jeffcoat.*

*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 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 August 21, 2024, agenda.

*Motion by Member Bateman to approve the August 21, 2024, agenda as submitted, motion was seconded by Member Nolan and carried unanimously, 4-0.*

## **D. MINUTES**

1. Consider the approval of the minutes from the July 17, 2024, regular meeting.

*Motion by Vice Chairperson Brewer to approve the minutes of the July 17, 2024, regular meeting, motion was seconded by Member Bateman and carried unanimously, 4-0.*

## **E. CONSENT AGENDA**

1. Consider the approval of 2024 homestead applications for Disabled Veteran (S5).

MYRA MCDONALD  
0033C-005-000

RICHARD NETTLES  
00460-065-000

WALTER SHIELDS  
0032A-076-000

*Motion made by Member Nolan 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 to release Conservation Use Valuation Assessment (CUVA) without penalty:

J. HERB WARREN  
00600-026-000

*General discussion of requirements to be released from CUVA without penalty. Taxpayer meets all requirements. Staff recommendation to approve.*

*Motion made by Vice Chairperson Brewer to approve the early release of the CUVA without penalty and was seconded by Member Bateman and carried unanimously, 4-0.*

2. Consider the approval to release Conservation Use Valuation Assessment (CUVA) without penalty:

CHARLES DUFFEY  
00230-025-000

*General discussion of requirements to be released from CUVA without penalty. Taxpayer meets all requirements. Staff recommendation to approve.*

*Motion made by Member Bateman to approve the early release of the CUVA without penalty and was seconded by Vice Chairperson Brewer and carried unanimously, 4-0.*

3. Consider the approval to release Conservation Use Valuation Assessment (CUVA) without penalty:  
JOHN P. WOODWARD  
00030-007-A00

*General discussion of requirements to be released from CUVA without penalty. Taxpayer meets all requirements. Staff recommendation to approve.*

*Motion made by Member Nolan to approve the early release of the CUVA without penalty and was seconded by Vice Chairperson Brewer and carried unanimously, 4-0.*

4. Consider the approval to breach with penalty Conservation Use Valuation Assessment (CUVA):  
CHARLES R WILLIAMS  
00110-006-A00

*Discussion on the breach of CUVA due to a sale to an unqualified buyer. The breach penalty was paid at closing.*

*Motion made by Member Nolan to approve the breach and release of the CUVA with penalty and was seconded by Member Bateman and carried unanimously, 4-0.*

5. Consider the approval of continuation of Conservation Use Valuation Assessment (CUVA) under appeal:  
HENRY CORK LLLP  
00880-006-000

*General discussion on the parcel qualifications. Staff recommendation to approve.*

*Motion made by Member Bateman to approve the conservation application and was seconded by Vice Chairperson Brewer and was carried unanimously, 4-0.*

6. Consider the approval of a request for a refund of taxes paid.  
PHILLIP & SANDRA LITTLE  
0069A-002-E00

*Discussion on the changes in property data per an appeal field visit. Staff recommendation is to deny.*

*Motion made by Member Bateman to deny the request for refund and was seconded by Member Nolan and was carried unanimously, 4-0.*

## **G. CHIEF APPRAISER REPORT**

### **1. Appeal Update**

*Discussion of the number and status of appeals for 2024.*

### **2. Update on GMASS, Inc. reappraisal**

*Discussion of the status of the contract approval.*

*General discussion of the monthly office activity.*

## **H. BOARD COMMENTS**

*None.*

## **I. ADJOURNMENT**

*With no further business, motion by Member Nolan to adjourn at 11:50AM, motion was seconded by Member Bateman and was carried unanimously, 4-0.*