

## MINUTES

Butts County Board of Tax Assessors – Regular Session  
625 W. 3<sup>rd</sup> Street, Jackson, GA 30233, Meeting Room A, Admin Bldg.  
December 18, 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 December 18, 2024, at 10:00AM in Meeting Room A of the Administration Building. The meeting was called to order by Chairperson Leah Preston-Frickey, Vice Chairperson, Ellen Brewer with Board Members Jimmie Hobgood and Terry Nolan attending. Others present include Deputy Chief Appraiser, Betsy Bernier and Board Secretary, Leigh Ann Jeffcoat and BOA attorney, Ben Vaughn.*

*Chief Appraiser, Jerry Johnson and Member Michael Bateman were 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 December 18, 2024, agenda.

*Motion by Member Nolan to approve the December 18, 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 of the November 20, 2024, regular meeting.

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

## **E. CONSENT AGENDA**

1. Consider the approval of 2024 homestead applications for Disabled Veteran (S5).  
TERRY COLVIN  
00630-055-A07
2. Consider the approval to release Conservation Use Valuation Assessment (CUVA) without penalty:  
CHARLES MORTON  
00330-003-A06
3. Consider the approval of the 2025 BOA meeting calendar.

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

## **F. NEW BUSINESS**

1. Consider the approval of the request for non-disclosure of public information.

*General discussion of Georgia Code 50-18-72 and the application requirements.*

*Motion by Member Hobgood to deny the non-disclosure request, motion was seconded by Member Nolan and carried unanimously, 4-0.*

2. Consider the approval of the Public Utilities Equalization Ratio.

*Deputy Chief Appraiser Bernier presented the Public Utilities Equalization Ratio at 40%. This will be applied to the Public Utilities Notices of Assessment.*

*Motion by Member Nolan to approve the Public Utilities Equalization ratio of 40%, motion was seconded by Vice Chairperson Brewer and carried unanimously, 4-0.*

3. Consider the approval of the 2025 Prebill Mobile Home Digest submission.

*General discussion of the submission of the Prebill digest to the Tax Commissioner's Office by January 5<sup>th</sup>.*

*Motion by Member Nolan to approve the 2025 Prebill Mobile Home Digest submission, motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0.*

4. Consider the approval of a request for a refund of taxes paid.  
BRIAN & SHLEBY LAMB  
00820-005-A00

*Discussion on the reappraisal of the property.*

*Discussion of O.C.G.A 48-5-380 provided by attorney, Ben Vaughn. Recommendation to deny.*

*Motion by Member Nolan to deny the request for a refund of taxes paid, as it is outside the responsibility of the Board of Assessors, motion seconded by Member Hobgood and carried unanimously, 4-0.*

5. Consider the approval of potential breach of Conservation Use Valuation Assessment (CUVA).  
HEATHER & DAVID RALSTON  
00090-031-000

*Discussion on the breach of CUVA. Recommendation is to assess the penalty.*

*Motion by Member Hobgood to assess the breach penalty, motion was seconded by Member Nolan and carried unanimously, 4-0.*

6. Consider the approval of potential breach of Forest Land Protection Act (FLPA) Covenant with penalty.  
KRYSTAL & SPENCER EAST  
00160-068-B00

*General discussion of FLPA rules and regulations. No action taken by the Board.*

7. Consider the approval to breach with penalty of Conservation Use Valuation Assessment (CUVA).  
RONALD & LINDA MITCHELL  
00410-003-000

*Discussion on the breach of CUVA. The breach penalty was paid at closing.*

*Motion by Member Nolan to assess the breach penalty, motion was seconded by Vice Chairperson Brewer and carried unanimously, 4-0.*

## **G. CHIEF APPRAISER REPORT**

### **1. Appeals Update**

*Two appeals are in the 30-day final period. There are no more appeals open.*

### **2. Revaluation Approval**

*The GMASS, Inc. agreement was approved in the Board of Commissioner's meeting on December 9, 2024.*

## **H. BOARD COMMENTS**

*Member Nolan asked to have a presentation of the office policies and procedures at the beginning of 2025.*

*Discussion on providing the public information about the upcoming revaluation process.*

## **I. EXECUTIVE SESSION**

1. Consultation with the county attorney or other legal counsel to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. §50-14-2(1).

*Executive Session not needed.*

## **J. ADJOURNMENT**

*With no further business, motion by Vice Chairperson Brewer to adjourn at 11:26AM, motion was seconded by Member Hobgood and carried unanimously, 4-0.*