

## **MINUTES**

Butts County Board of Tax Assessors – Regular Session  
625 W. 3<sup>rd</sup> Street, Jackson, GA 30233, Meeting Room A, Admin Bldg.  
February 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 February 21, 2024 at 10:00AM in Meeting Room A of the Administration Bldg. The meeting was called to order by Leah Preston-Frickey, with Board Members Ellen Brewer, Michael Bateman, and Jimmie Hobgood attending. Others present include Chief Appraiser, Jerry Johnson, and Board Secretary, Leigh Ann Jeffcoat, and BOA attorney, Ben Vaughn.*

### **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 January agenda.

*Motion by Member Hobgood to approve the February agenda as submitted, motion was seconded by Member Bateman and carried unanimously, 4-0.*

### **D. MINUTES**

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

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

## **E. CONSENT AGENDA**

1. Consider the adoption of the 2024 CUVA/FLPA values as provided by the Georgia Department of Revenue. SEE ATTACHED
2. Consider the approval of law enforcement officers' request for non-disclosure.
3. Consider the approval of 2024 new applications for Conservation Use Value Assessment (CUVA). SEE ATTACHED LIST MARKED EXHIBIT A: 2024 NEW CUVA APPLICATIONS
4. Consider the approval of 2024 renewal applications for Conservation Use Value Assessment (CUVA). SEE ATTACHED LIST MARKED EXHIBIT B: 2024 CUVA RENEWAL APPLICATIONS
5. Consider the approval of 2024 continuation applications for Conservation Use Value Assessment (CUVA). SEE ATTACHED LIST MARKED EXHIBIT C: 2024 CUVA CONTINUATION APPLICATIONS.

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

## **F. NEW BUSINESS**

1. Consider the approval of the appeal waivers. SEE ATTACHED

*After review, a motion was made by Member Bateman to approve the appeal waivers; motion was seconded by Vice Chair Brewer and carried unanimously, 4-0.*

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

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

3. Consider the approval of amendment to the Homestead Policies & Procedures.

*Chief Appraiser Johnson explained to the Board that the duty of accepting homestead applications should be handled by the Tax Commissioner's office unless delegated by the Tax Commissioner, in writing, and approved by the Board of Assessors. This amendment should be reflected in the policies and procedures for*

*homestead applications.*

*Motion made by Member Bateman to approve the amendment to the homestead policies and procedures, motion was seconded by Vice Chair Brewer and carried unanimously, 4-0.*

4. Consider the approval of a conservation application that is less than 10 acres.  
BARRY FINCHER  
00620-013-A00, 10.25 ACRES W/ HOUSE

*Staff recommendation is to approve.*

*Motion was made by Member Bateman to approve CUVA renewal, motion was seconded by Vice Chair Brewer and was carried unanimously, 4-0.*

5. Consider the approval of a conservation application that is less than 10 acres.  
CHARLES & BRENDA KITCHENS  
00160-068-000, 10 W/ HOUSE

*Staff recommendation is to approve.*

*Motion made by Vice Chair Brewer to approve CUVA renewal, motion was seconded by Member Bateman and was carried unanimously, 4-0.*

6. Consider the approval of a conservation application that is less than 10 acres.  
JASON & JENNIFER WHITAKER  
00090-018-D00, 10.67 ACRES W/ HOUSE

*Staff recommendation is to approve.*

*Motion made by Vice Chair Brewer to approve CUVA renewal, motion was seconded by Member Bateman and was carried unanimously, 4-0.*

7. Consider the approval of a conservation application that is less than 10 acres.  
BROWN FAMILY TRUST  
E00100-013-A01, 9.96 ACRES W/ HOUSE

*Staff recommendation is to approve.*

*Motion made by Member Bateman to approve CUVA renewal, motion was seconded by Vice Chair Brewer and was carried unanimously, 4-0.*

8. Consider the approval of 2024 homestead application for Georgia Power lease lot.  
DENNIS HART  
0070B-024-0X1

*General discussion of Georgia law O.C.G.A §48-5-40 (L) and further review of information provided by the taxpayer.*

*Vice Chair Brewer made a motion to deny the homestead application, motion was seconded by Member Bateman and carried unanimously, 4-0.*

9. Consider the approval of the schedule of fees and terms of professional services for the Board of Assessors attorney, Vaughn Sundeen, P.C.

*Motion was made by Member Bateman to approve the schedule of fees and terms of professional services for the Board of Assessors attorney, Vaughn Sundeen, P.C., motion was seconded by Vice Chair Brewer and carried unanimously, 4-0.*

10. Consider the approval of 2024 internal beginning ratios.

*Chief Appraiser Johnson presented to the Board the current internal beginning ratios.*

*Motion made by Member Bateman to approve the current internal beginning ratios, motion was seconded by Member Hobgood and was carried unanimously, 4-0.*

## **G. CHIEF APPRAISER REPORT**

*Chief Appraiser Johnson gave a brief monthly update of the office. No action taken.*

## **H. BOARD COMMENTS**

*None.*

## **I. CLOSED SESSION**

1. Chairman Leah Preston-Frickey requests to conduct an 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) AND 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)

*Motion by Member Bateman to enter Closed Session at 11:33AM for purposes identified by Agenda Item (I.1), motion was seconded by Vice Chair Brewer and carried unanimously, 4-0.*

*Motion by Member Bateman to exit Closed Session at 1:18PM, motion seconded by Vice Chair Brewer and carried unanimously, 4-0.*

## **J. ADJOURNMENT**

*With no further business, motion by Member Hobgood to adjourn at 1:20PM, motion was seconded by Member Bateman and was carried unanimously, 4-0.*