Butts County Board of Assessors

January 17, 2024

**MINUTES**

Butts County Board of Tax Assessors – Regular Session

625 W. 3rd Street, Jackson, GA 30233, Meeting Room A, Admin Bldg.

January 17, 2024 – 10:00AM

1. **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 January 17, 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, Dan Queen and Jimmie Hobgood attending. Others present include Chief Appraiser, Jerry Johnson, Deputy Chief Appraiser, Michelle Goulden and Board Secretary, Leigh Ann Jeffcoat.*

1. **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.*

1. **AGENDA**
2. Consider the adoption of the January agenda.

*Motion by Member Bateman to approve the January agenda as submitted, motion was seconded by Member Brewer and carried unanimously, 5-0.*

1. **MINUTES**
2. Consider the approval of the minutes from the December 12, 2023 regular meeting.

*Motion by Member Hobgood to approve the minutes of the December 12, 2023 regular meeting, motion was seconded by Member Bateman and carried unanimously, 5-0.*

1. **NEW BUSINESS**
2. Election of the Chairperson of the Butts County Board of Tax Assessors for calendar year 2024.

*Member Brewer nominated Leah Preston-Frickey for Chairperson; nomination was seconded by Member Bateman and carried unanimously, 5-0.*

1. Election of the Vice Chairperson of the Butts County Board of Tax Assessors for calendar year 2024.

*Member Bateman nominated Ellen Brewer for Vice Chairperson; nomination was seconded by Member Queen and carried unanimously, 5-0.*

1. Consider the appointment of Leigh Ann Jeffcoat as the Board Secretary for the Butts County Board of Assessors for the calendar year of 2024.

*Motion made by Member Bateman to appoint Leigh Ann Jeffcoat as the Board Secretary for 2024, motion was seconded by Member Brewer and carried unanimously, 5-0.*

1. Consider the approval of the 2024 homestead exemption amount for disabled veterans or their unmarried surviving spouse or minor children. SEE ATTACHED

*Board reviewed DOR letter setting the new S5 exemption at $117,014.*

*After general discussion, a motion was made by Member Queen to approve the 2024 veterans homestead exemption amount; motion was seconded by Member Bateman and carried unanimously, 5-0.*

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

*Chairperson Preston-Frickey asked Deputy Chief Appraiser Goulden about certain items on the ACO report and how the values were derived. Deputy Chief Appraiser Goulden explained that the values were set by the BOE.*

*After review, a motion was made by Member Brewer to approve the ACO report; motion was seconded by Member Bateman and carried unanimously, 5-0.*

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

*Chairperson Preston-Frickey asked if there was a way to better identify parcels. Chief Appraiser Johnson said more identifiable information would be provided for upcoming meetings.*

*After review, Member Bateman made a motion to approve the appeal waivers; motion was seconded by Member Brewer and carried unanimously, 5-0.*

1. Consider the approval of law enforcement officers’ request for non-disclosure.

*Motion made by Member Brewer to approve the request for law enforcement non-disclosure, motion was seconded by Member Bateman and carried unanimously, 5-0.*

1. **CHIEF APPRAISER REPORT**
2. General update on office
3. Review education
4. Personal Property returns
5. Appeals Update
6. Review meeting procedures

*Chief Appraiser Johnson presented a brief discussion of the above items. No action taken.*

1. **BOARD COMMENTS**

*Chairperson Preston-Frickey initiated discussion of upcoming digest review. No action taken.*

1. **CLOSED SESSION**
2. Chairman Leah Preston-Frickey requests 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 Member Bateman to enter Closed Session at 11:12AM for purposes identified by Agenda Item (H.1), motion was seconded by Member Queen and carried unanimously, 5-0.*

*Member Hobgood left closed session at 11:50AM.*

*Member Brewer left closed session at 12:50PM.*

*Motion by Member Bateman to exit Closed Session at 1:05PM, motion seconded by Member Queen and carried unanimously, 3-0.*

1. **ADJOURNMENT**

*With no further business, motion by Member Bateman to adjourn at 1:08PM, motion was seconded by Member Queen and was carried unanimously, 3-0.*