#### **MINUTES**

Butts County Board of Tax Assessors – Regular Session 625 W. 3<sup>rd</sup> Street, Jackson, GA 30233, Meeting Room A, Admin Bldg. July 17, 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, Jimmie Hobgood, and Terry Nolan attending. Others present include Chief Appraiser, Jerry Johnson, Deputy Chief Appraiser, Betsy Bernier and Board Secretary, Leigh Ann Jeffcoat, GMASS, Inc. Representatives, Kristi Reese and Appraiser, Josh Stapler.

# **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 July 17, 2024, agenda.

Motion by Vice Chairperson Brewer to approve the July 17, 2024, agenda as submitted, motion was seconded by Member Hobgood and carried unanimously, 5-0.

#### D. MINUTES

1. Consider the approval of the minutes from the June 18, 2024, regular meeting.

Motion by Member Bateman to approve the minutes of the June 18, 2024, regular meeting, motion was seconded by Member Nolan and carried unanimously, 5-0.

## E. CONSENT AGENDA

1. Consider the approval of a 2024 new application for Conservation Use Valuation Assessment (CUVA).

THOMAS KIRBY 00290-041-000, 17 acres

- 2. Consider the approval of law enforcement officers' request for non-disclosure of public information.
- Consider the approval of 2024 homestead applications for Disabled Veteran (S5). JOHN D GILMORE 00560-059-000

RONAL WOOD 00270-014-A00

BILL MCCLESKEY 00520-012-000

Motion made by Member Nolan to approve the consent agenda as submitted, motion was seconded by Member Hobgood and carried unanimously, 5-0.

## F. NEW BUSINESS

1. Consider the approval of a request to review 2023 appeals:

DAN MAUGHON 00550-002 00550-004

Discussion on the appeal agreement between the Tax Assessor's Office and the property owner. Staff recommendation is to approve the 299c for 2023 value for both properties.

Motion by Vice Chairperson Brewer to approve Tax Assessor's office applying the 299c on both properties, motion seconded by Member Bateman and carried unanimously, 5-0.

2. Consider the approval of requests for non-disclosure of public information.

Chief Appraiser Johnson explained that law enforcement employment could not be verified. Staff recommendation is to deny the requests.

Vice Chairperson Brewer made a motion to deny the application for non-disclosure of public information, motion was seconded by Member Nolan and was carried unanimously, 5-0.

3. Consider the approval to forward real property appeals filed after the June 3, 2024, deadline to the Board of Equalization.

Discussion on forwarding late appeals directly to the Board of Equalization for determination of late filings.

Motion made by Member Nolan to forward the late real property appeals to the Board of Equalization, motion seconded by Member Bateman and carried unanimously, 5-0.

4. Consider the approval to forward personal property appeals filed after the July 5, 2024, deadline to the Board of Equalization.

Motion made by Member Bateman to forward the late personal property appeals to the Board of Equalization, motion seconded by Vice Chairperson Brewer and carried unanimously, 5-0

5. Consider the approval to post the Notice of Assessment returned mail list at the courthouse and on the Assessor's office website.

General discussion on posting the Notices of Assessment return mail list.

Motion made by Member Bateman to approve posting the 2024 Notices of Assessment returned mail list at the judicial center/courthouse and the Assessor's website, motion seconded by Member Nolan and carried unanimously, 5-0.

Motion made by Member Nolan to amend the agenda to add approval of the final 2024 digest as New Business Item 6, motion seconded by Member Bateman and carried unanimously, 5-0.

6. Consider the approval of the final 2024 digest.

General discussion on the process of preparing and submitting the 2024 digest to the Tax Commissioner's Office.

Motion made by Member Bateman to approve the final 2024 digest submission, motion seconded by Member Hobgood and carried unanimously, 5-0.

## G. CHIEF APPRAISER REPORT

1. Appeal Update

Discussion of the number and status of appeals for 2024.

2. Update on GMASS, Inc. reappraisal

County Manager, Brad Johnson, entered the meeting at 10:40AM.

Kristi Reese of GMASS, Inc. made a presentation of the reappraisal timelines and offered an explanation of services to be provided.

County manager, Brad Johnson, advised that the agreement will need to be submitted to the Board of Commissioners.

Discussion on plans for public notification.

The BOA reached a general consensus to move forward with the reappraisal project with GMASS, Inc.

## H. BOARD COMMENTS

None.

## I. ADJOURNMENT

With no further business, motion by Member Nolan to adjourn at 11:25AM, motion was seconded by Member Bateman and was carried unanimously, 5-0.