MINUTES

Butts County Board of Tax Assessors – Regular Session 625 W. 3rd Street, Jackson, GA 30233, Courtroom B, Admin Bldg. May 15, 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 May 15, 2024 at 10:00AM in Courtroom B 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 BOA Attorney, Ben Vaughn, Chief Appraiser, Jerry Johnson, Deputy Chief Appraiser, Betsy Bernier, Al Deen of Deen, LLC and Board Secretary, Leigh Ann Jeffcoat.

Member Nolan abstained from voting.

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.

Deputy County Manager, Michael Brewer, welcomed the Board to Courtroom B. No other citizens were present to speak.

C. AGENDA

1. Consider the adoption of the May 15, 2024 agenda.

Motion by Member Bateman to approve the May 15, 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 from the April 9, 2024 regular meeting.

Motion by Vice Chaiperson Brewer to approve the minutes of the April 9, 2024 regular meeting, motion was seconded by Member Bateman and carried unanimously, 4-0.

E. CONSENT AGENDA

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

STEPHANIE MCDONALD 00560-008-A00 16.80 ACRES, W/ 2 HOUSES

- Consider the approval of 2024 renewal applications for Conservation Use Valuation Assessment (CUVA).
 DAVID & DONNA HALL
 00270-007-B00
 14.87 ACRES
- Consider the approval of 2024 continuation applications for Conservation Use Valuation Assessment (CUVA).
 CARLTON & ANA HILTON
 00750-041-000
 57 ACRES

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

F. NEW BUSINESS

1353.47 ACRES

 Consider the approval of 2024 continuation applications for Forest Land Conservation Use Covenant (FLPA).
WILLIAM B. JONES & ETAL 00160-068-000

SPENCER & KRYSTAL EAST 00160-068-B00 .99 ACRES Attorney Ben Vaughn explained that the sale and subsequent split did not cause a breach as long as both parties continued their portion in the FLPA program.

After review, motion made by Member Hobgood to approve the FLPA continuation applications, motion was seconded by Member Bateman and was carried unanimously, 4-0.

2. Consider the approval of the 2024 Exempt Digest.

General discussion of the exempt digest.

Motion made by Member Bateman to approve the 2024 Exempt Digest, motion seconded by Vice Chairperson Brewer and was carried unanimously, 4-0.

3. Consider the approval of the 2024 Homestead exemptions.

Chief Appraiser Johnson submitted the list of homesteads for 2024 digest.

Motion made by Member Bateman to approve the 2024 Homestead exemptions, motion seconded by Member Hobgood and was carried unanimously, 4-0.

4. Consider the approval of the 2024 Freeport applications.

General discussion by Deen, LLC representative, Al Deen about Freeport applications.

Motion made by Vice Chairperson Brewer to approve the 2024 Freeport applications, motion seconded by Member Bateman and was carried unanimously, 4-0.

5. Consider the approval of the mailing of the 2024 Personal Property Notices of Assessment.

Al Deen presented his report on personal property account changes from 2023 to 2024.

Discussion to mail the Personal Property Notices of Assessment on May 20, 2024.

Motion made by Member Bateman to approve the mailing of the 2024 Personal Property Notices of Assessment, motion seconded by Vice Chairperson Brewer and was carried unanimously, 4-0.

6. Consider the approval of the Revised Policy & Procedures Manual.

The policy manual was submitted to the Board at the March meeting for review. Discussion that no changes are recommended by the Board.

Attorney Ben Vaughn stated that amendments can be approved at any time.

Motion made by Vice Chairperson Brewer to approve the revised Policy & Procedures manual, motion seconded by Member Bateman and was carried unanimously, 4-0.

G. CHIEF APPRAISER REPORT

1. Appeal Update (Cubes Settlement)

Discussion of the number and status of appeals for 2024 and the settlement of the Cubes appeal.

2. Status of Heavy Equipment/Timber/Motor Vehicles

The Tax Commissioner has not provided these numbers to date.

3. Update on Abatement Percentages

General discussion of current abatement accounts.

4. CAVEAT

General discussion on the upcoming CAVEAT conference being held on May 21st-23rd, 2024.

5. Notices of Assessment Online

Notices of Assessment are posted on the QPublic website.

6. BOA Member Changes

Chief Appraiser Johnson welcomed Terry Nolan to the Board.

General discussion by Chief Appraiser Johnson about potential projects to be completed by the staff within the next 2 years.

H. BOARD COMMENTS

Chairman Preston-Frickey expressed appreciation for former member, Dan Queen's, service and dedication to the Board of Assessors.

Member Bateman commented on taxpayer questions regarding early voting.

I. ADJOURNMENT

With no further business, motion by Member Bateman to adjourn at 11:24AM, motion was seconded by Vice Chairperson Brewer and was carried unanimously, 4-0.