

## **MINUTES**

Butts County Board of Tax Assessors – Regular Session  
625 W. 3<sup>rd</sup> Street, Jackson, GA 30233, Meeting Room A, Admin Bldg.  
April 16, 2025 – 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 April 16, 2025, 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, Michael Bateman and Terry Nolan attending. Others present include the Deputy Chief Apprasier, Don Long and Board Secretary, Leigh Ann Jeffcoat.*

*Derek Brewer with GMass, Inc. was also 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 April 16, 2025, agenda.

*Motion made by Member Bateman to amend the agenda to add Derek Brewer as New Business Item #1, motion seconded by Member Nolan and was carried unanimously, 5-0.*

*Motion made by Member Bateman to approve the amended April 16, 2025, agenda, motion seconded by Member Nolan and was carried unanimously, 5-0.*

#### **D. MINUTES**

1. Consider the approval of the minutes from March 19, 2025, regular meeting.

*Motion by Member Nolan to approve the minutes from the March 19, 2025, regular meeting, motion seconded by Member Bateman and carried unanimously, 5-0.*

#### **E. CONSENT AGENDA**

1. Consider the approval of 2025 homestead application for a Disabled Veteran (S5).

MICHAEL ROBERTS

0033C-200-000

ALAIA WILSON

0029A-015-000

CARLOS HARDY

F0030-034-A38

EMMANUEL DREW

0033C-018-000

2. Consider the approval of law enforcement non-disclosure request.
3. Consider the approval of 2025 new applications for Conservation Use Valuation Assessment (CUVA).  
SEE ATTACHED LIST MARKED EXHIBIT A: 2025 NEW CUVA APPLICATIONS
4. Consider the approval of 2025 renewal applications for Conservation Use Valuation Assessment (CUVA).  
SEE ATTACHED LIST MARKED EXHIBIT B: 2025 CUVA RENEWAL APPLICATIONS
5. Consider the approval of 2025 continuation applications for Conservation Use Valuation Assessment (CUVA).

SEE ATTACHED LIST MARKED EXHIBIT C: 2025 CUVA CONTINUATION APPLICATIONS.

6. Consider the approval of 2025 renewal applications for Forest Land Protection Act assessment (FLPA).

SEE ATTACHED LIST MARKED EXHIBIT D: 2025 FLPA RENEWAL APPLICATIONS

7. Consider the approval of 2025 continuation applications for Forest Land Protection Act assessment (FLPA).

SEE ATTACHED LIST MARKED EXHIBIT E: 2025 FLPA CONTINUATION APPLICATIONS

8. Consider the approval of the 2015 Expired Conservation applications that were not renewed.

SEE ATTACHED LIST MARKED EXHIBIT F: 2015 EXPIRED CONSERVATION APPLICATIONS NOT RENEWED.

9. Consider the approval to mail notice of intent to breach letters for applications not continued by new property owner.

SEE ATTACHED LIST MARKED EXHIBIT G: NOTICE OF INTENT TO BREACH-DID NOT CONTINUE CONSERVATION APPLICATION.

*Vice Chairperson Brewer recused herself due to personal interest in a CUVA application on the consent agenda.*

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

## **F. NEW BUSINESS**

1. Commercial update by GMass, Inc.

*Appraiser Derek Brewer presented the Board with updates of the commercial revaluation. No action needed by the Board.*

2. Consider the approval of a Conservation Use Valuation Assessment (CUVA) application that is less than 10 acres:

MATT RIDGWAY

00130-046-000, 10 ACRES W/ HOUSE

ZACHARIAH HANEY

00410-025-000, 11.24 ACRES W/ HOUSE

*General discussion of qualifications for CUVA. Staff recommendation to deny.*

*Motion made by Vice Chairperson Brewer to deny the under 10 acres CUVA applications, motion seconded by Member Nolan and was carried unanimously, 5-0.*

3. Consider the approval of all 2025 Homestead applications.

*General discussion of qualifications for the homestead exemption. Parcels 0069A-0047-000, 00560-023-000, and 00400-056-000 did not qualify due to the property owner already receiving homestead exemption in another county/state.*

*Motion made by Vice Chairperson Brewer to deny three homestead applications, motion seconded by Member Bateman and was carried unanimously, 5-0.*

*Motion made by Member Bateman to approve all other homestead applications, motion seconded by Member Hobgood and was carried unanimously, 5-0.*

4. Consider the approval of personal property monthly ACO report.

*After review and discussion, motion made by Member Bateman to approve the personal property ACO report, motion seconded by Vice Chairperson Brewer and was carried unanimously, 5-0.*

5. Consider the approval of all 2025 Real Property returns.

*After review and discussion, motion made by Member Nolan to approve the 2025 Real Property returns, motion seconded by Member Bateman and was carried unanimously, 5-0.*

6. Consider the adoption of the 2025 CUVA/FLPA values as provided by the Georgia Department of Revenue.

*Motion made by Member Nolan to adopt the CUVA/FLPA values as provided by the Georgia Department of Revenue, motion seconded by Member Bateman and was carried unanimously, 5-0.*

7. Consider the approval of the internal ending ratios.

*Deputy Chief Appraiser Long presented the internal ending ratios with general discussion of the work involved in calculating the ratios.*

*Motion made by Member Bateman to approve the internal ending ratios, motion seconded by Member Hobgood and was carried unanimously, 5-0.*

8. Consider the approval of Real & Personal property assessments as determined by the county appraisal staff, GMass, Inc. and Deen's LLC for tax year 2025.

*Motion made by Member Hobgood to approve the Real & Personal property assessments for tax year 2025, motion seconded by Vice Chairperson Brewer and was carried unanimously, 5-0.*

9. Consider the approval of the mailing of 2025 Notice of Assessments.

*Discussion on proposed date to mail the notices.*

*Motion made by Member Nolan to approve the mailing of 2025 Notice of Assessments, motion seconded by Member Bateman and was carried unanimously, 5-0.*

## **G. CHIEF APPRAISER REPORT**

1. Prebill appeals update

*The office has received 76 prebill appeals.*

2. Personal Property ACOs

*Chairperson Preston-Frickey informed the Board of an increase in personal property ACOs due to the Tax Commissioner's office mailing out delinquent tax letters. Many accounts have been processed in previous years by the Assessor's office but were not adjusted in the Tax Commissioner's office, leaving Deen's LLC to process them again.*

3. HB 581/HB 92

*General discussion of House Bill 581 and House Bill 92 and the effects it will have on the Assessor's office.*

## **H. BOARD COMMENTS**

*None.*

## **I. EXECUTIVE SESSION**

1. Chairman Leah Preston-Frickey requests to conduct 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 made by Member Nolan to enter Executive Session for purposes identified by Agenda Item (I.1), motion seconded by Vice Chairperson Brewer and carried unanimously, 5-0. Entered the executive session at 12:17PM.*

*Motion by Vice Chairperson Brewer to exit Executive Session and return to regular session, motion seconded by Member Bateman and carried unanimously, 5-0. Exited executive session at 12:46PM.*

## **J. ADJOURNMENT**

*With no further business, motion by Member Bateman to adjourn at 12:46PM, motion was seconded by Vice Chairperson Brewer and carried unanimously, 5-0.*