

## **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 15, 2026 – 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 15, 2026, at 10:05AM in Meeting Room A of the Administration Building. The meeting was called to order by Chairperson Preston Frickey with Vice Chairperson Ellen Brewer and Board Members, Terry Nolan, Jimmie Hobgood and Michael Bateman attending. Others present include Chief Appraiser, Don Long, Board Secretary, Leigh Ann Jeffcoat and Derek Brewer, representative of GMass Inc.*

### **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 always expected during the meeting. No speaker will be permitted to speak for 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 15, 2026, agenda.

*Motion made by Member Nolan to approve the April 15, 2026, agenda, motion seconded by Member Bateman and carried unanimously, 5-0.*

#### **D. MINUTES**

1. Consider the approval of the minutes of March 18, 2026, regular meeting.

*Motion made by Member Nolan to approve the March 18, 2026, regular meeting minutes, motion seconded by Member Bateman and carried unanimously, 5-0.*

#### **E. GMASS REAPPRAISAL UPDATE WITH DEREK BREWER**

*Derek Brewer with Gmass, Inc. updated the Board on the reappraisal. Currently, they are continuing to work agricultural land, completing an audit of field work, and updating cost schedules.*

#### **F. CONSENT AGENDA**

1. Consider the approval of 2026 new applications for Conservation Use Valuation Assessment (CUVA).  
SEE ATTACHED LIST MARKED EXHIBIT A: 2026 NEW CUVA APPLICATIONS
2. Consider the approval of 2026 renewal applications for Conservation Use Valuation Assessment (CUVA).  
SEE ATTACHED LIST MARKED EXHIBIT B: 2026 RENEWAL CUVA APPLICATIONS
3. Consider the approval of 2026 continuation applications for Conservation Use Valuation Assessment (CUVA).  
SEE ATTACHED LIST MARKED EXHIBIT C: 2026 CONTINUATION CUVA APPLICATIONS
4. Consider the approval of 2026 renewal applications for Forest Land Protection Act assessment (FLPA).  
SEE ATTACHED LIST MARKED EXHIBIT D: 2026 FLPA RENEWAL APPLICATIONS
5. Consider the approval of 2026 homestead application for a Disabled Veteran (S5).  
CAMERON D WASHINGTON  
J0200-002-000  
  
RAMECA CLARK  
J0230-014-000

JAMES L PUCKETT SR  
00550-009-C00

MARVIN & CHERRY THOMAS  
J0150-017-000

STANDARD FAMILY TRUST, THOMAS STANDARD  
00360-005-000

JOSE & HALLIE RODRIGUEZ-TORRES  
00200-005-B06

ROBERT & JACKIE CRAVEN  
0058B-004-0X1

6. Consider the approval of all qualifying 2026 Homestead applications.  
SEE ATTACHED LIST MARKED EXHIBIT E: 2026 HOMESTEAD APPLICATIONS
7. Consider the approval of a request for non-disclosure of public information.

*Motion made by Vice Chairperson Brewer to approve the consent agenda, as submitted, motion seconded by Member Bateman and carried unanimously, 5-0.*

## **G. NEW BUSINESS**

1. Consider the approval of the March personal property ACO summary.

*Motion made by Member Bateman to approve the March personal property ACO summary, motion seconded by Member Nolan and carried unanimously, 5-0.*

2. Consider the approval of the 2026 tax exempt applications.  
DIVINE TRINITY FELLOWSHIP  
00300-011-B00

SOUTH RIVER BAPTIST CHURCH  
0057A-006-000  
0057A-002-B00

*Brief discussion on the use and qualifications for each property.*

*Motion made by Vice Chairperson Brewer to approve the 2026 tax exempt applications, motion seconded by Member Nolan and carried unanimously, 5-0.*

3. Consider the approval 2026 Conservation Use Valuation Assessment (CUVA) applications.  
DENNIS & JANE MCLEROY  
00770-015-000

*Property is under the 10-acre minimum without sufficient documentation.*

*Motion made by Vice Chairperson Brewer to deny the application for CUVA, motion seconded by Member Nolan and carried unanimously, 5-0.*

ALAN & TAMMY CAWTHON  
00340-017-000

*A non-qualified business is being operated on the property.*

*Motion made by Member Nolan to deny the application for CUVA, motion seconded by Member Hobgood and carried unanimously, 5-0.*

4. Consider the approval of the Notice of Intent to Breach letters.  
JULIAN FISH/S&T PROPERTIES & INVESTMENTS, LLC  
00510-041-000

*Property was sold to an unqualified buyer.*

*Motion made by Member Nolan to approve the notice of intent to breach letter, motion seconded by Member Bateman and carried unanimously, 5-0.*

5. Consider the approval to assess breach penalty.  
KENNETH BASINGER JR  
00450-004-000

*After the notice of intent letter was sent to the property owner, it was verified that the business no longer operates on the property. The Board is asking the property owner to remove any signs that indicate otherwise.*

*Motion made by Member Nolan to not assess a breach penalty due to the remediation of the potential breach, motion seconded by Member Bateman and carried unanimously, 5-0.*

ELLEN BREWER/FRESH AIR BAR-B-QUE OF JACKSON LLC  
00630-006-000

*After the notice of intent letter was sent to the property owner, action was taken by the owner to transfer ownership into a qualifying owner's name.*

*Motion made by Member Bateman to not assess a breach penalty due to the remediation of the potential breach, motion carried unanimously, 4-0. Vice Chairperson Brewer abstaining.*

6. Consider the approval of 2026 Homestead applications.  
KEVIN MADONNA  
00650-021-C00

*The structure on the property is considered an accessory building, not a residential improvement.*

*Motion made by Member Hobgood to deny the homestead application, motion seconded by Member Bateman and carried unanimously, 5-0.*

TIFFANY MEREDITH  
00590-102-A00

*The taxpayer is already receiving a homestead exemption in a different state.*

*Motion made by Member Nolan to deny the homestead application, motion was seconded by Vice Chairperson Brewer and carried unanimously, 5-0.*

BRANDON & JODI COMBS  
00220-008-000

*The applicants are not the current owner of the property.*

*Motion made by Vice Chairperson Brewer to deny the homestead application, motion seconded by Member Nolan and carried unanimously, 5-0.*

7. Consider the approval of all 2026 Real Property returns.

*After review and discussion, motion made by Member Bateman to approve the 2026 Real Property returns, motion seconded by Member Nolan and was carried unanimously, 5-0.*

8. Consider the approval of the internal ending sales ratios.

*Chief Appraiser Long explained to the Board that there is still work to be done by Gmass, Inc. before any approvals of ratios or assessment changes can be made.*

*Motion made by Member Nolan to table the approval of the internal ending ratios, motion seconded by Member Bateman and carried unanimously, 5-0.*

9. Consider the approval of Real & Personal property assessments as determined by the county appraisal staff, GMass, Inc., & Deens, LLC for tax year 2026.

*Motion made by Vice Chairperson Brewer to table the approval of real & personal property assessments, motion seconded by Member Bateman and carried unanimously, 5-0.*

10. Consider the approval of the mailing of 2026 Notice of Assessments.

*Chief Appraiser Long explained to the Board that there is still legislation to be signed that could affect the annual notice of assessment format, therefore a vote to approve cannot be made at this time.*

*Motion made by Member Bateman to table the approval of the mailing of assessments, motion seconded by Member Hobgood and carried unanimously, 5-0.*

## **H. CHIEF APPRAISER REPORT**

1. Appeal Update
2. Legislation Update
3. Quarterly Report

## **I. BOARD COMMENTS**

*None.*

## **J. EXECUTIVE SESSION**

1. Chairman Leah Preston-Frickey requests to conduct a Executive 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).

*No Executive Session was needed.*

## **K. ADJOURNMENT**

*With no further business, motion made by Member Bateman to adjourn at 12:26PM, motion was seconded by Member Nolan and carried unanimously, 5-0.*