

MINUTES

Butts County Board of Tax Assessors – Regular Session
625 W. 3rd Street, Jackson, GA 30233, Meeting Room A, Admin Bldg.
February 18, 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 February 18, 2026, at 10:08AM 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 and Jimmie Hobgood attending. Others present include Chief Appraiser, Don Long and Board Secretary, and Leigh Ann Jeffcoat. Derek Brewer, representative of GMass Inc., was also present.

**Member Bateman was not 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 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 February 18, 2026, agenda.

Motion made by Nolan to approve the February 18, 2026, agenda, motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

D. MINUTES

1. Consider the approval of the minutes of January 21, 2026, regular meeting.

Motion made by Vice Chairman Brewer to approve the January 21, 2026, regular meeting minutes, motion seconded by Member Hobgood and carried unanimously, 4-0.

E. GMASS REAPPRAISAL UPDATE WITH DEREK BREWER

Derek Brewer with Gmass, Inc. updated the Board on the reappraisal. Currently, they are working on urban and agricultural land. Will be adding front foot and depth to lake lots. Rolling the depreciation schedule to 2026. Field training on February 19 & 20.

F. CONSENT AGENDA

1. Consider the approval of 2026 homestead application for a Disabled Veteran (S5).
LYNDRIA & LA JUAN FAVORS
E0010-004-A01

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

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

G. NEW BUSINESS

1. Consider the approval of the 2026 Preliminary Digest Consolidation Report.

Discussion on the preliminary digest to be used in estimating roll back millage rate as required by HB581.

Motion made by Member Hobgood to approve the preliminary digest for submission to the Tax Commissioner, motion was seconded by Member Nolan and carried unanimously, 4-0.

2. Consider the approval of the 2026 residential & agricultural beginning internal ratios

Derek Brewer with Gmass, Inc. presented the Board with the 2026 residential & agricultural internal beginning ratios.

Motion made by Vice Chairperson Brewer to approve the residential and agricultural internal beginning ratios, motion seconded by Member Nolan and carried unanimously, 4-0.

3. Consider the approval of the Industrial Development Authority policy.

Discussion of the policy to notify the IDA of any appeal submitted for an abated property.

Motion made by Member Nolan to approve the new IDA policy, motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

4. Consider the approval of the preliminary working budget.

Chairman Preston-Frickey presented the Board with the preliminary working budget for FY2027.

Motion made by Member Nolan to approve the preliminary working budget, motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

5. Consider the approval of the DataCloud/Mobile Assessor contract.

Brief discussion of the contract and implementation of software.

Motion made by Member Nolan to approve the DataCloud/Mobile Assessor contract to be sent to the Board of Commissioners for signature, motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

6. Consider the approval of the 2026 CUVA values.

Motion made by Member Nolan to adopt the CUVA values as provided by the Georgia Department of Revenue, motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

7. Consider the approval of the 2026 FLPA values.

Motion made by Member Hobgood to adopt the FLPA values as provided by the Georgia Department of Revenue, motion seconded by Member Nolan and carried unanimously, 4-0.

8. Consider the approval of the personal property audit.

Waiting on Deen, LLC to provide which accounts to audit. No action taken.

9. Consider the approval of the appeal waivers.

Motion made by Member Nolan to approve the appeal waivers, motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

10. Consider the approval of the January personal property ACO summary.

Motion made by Member Hobgood to approve the January personal property ACO summary, motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

11. Consider the approval of the January real property ACO summary.

Motion made by Member Hobgood to approve the January real property ACO summary, motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

12. Consider the approval of the continuation of Hearing Officer appeals to Superior Court by the Tax Assessors office.

MAGNOBUTT HOLDINGS

00320-004-D00

00320-004-J00

00320-007-000

INGLES MARKET INC

00320-007-C00

RIVER PARK BUILDING 5 LLC

00020-001-F00

SPICE LOGISTICS

00140-005-G00

Motion made by Member Nolan to approve the continuation of the hearing officer appeals to Superior Court, motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0.

13. Consider the approval of the continuation of Hearing Officer Appeals to Superior Court by the taxpayer.

1502 JACKSON STOLLEY LLC

00320-004-A01

Motion made by Member Hobgood to approve the continuation of the hearing officer appeal to Superior Court by the taxpayer, motion seconded by Member Nolan and carried unanimously, 4-0.

H. CHIEF APPRAISER REPORT

1. Appeal Update

Discussion of the number and status of appeals for 2025.

2. 2024 Digest Review

The 2024 Digest Review has been approved by the Department of Revenue.

3. 2026 Spring Citizen's Academy

The Spring Citizen's Academy will be starting March 19, 2026, and will carry over 8 weeks.

4. 2026 Housing Predictions

5. Notice of Intent to Appeal-Public Utility

CenturyLink has sent in an intent to appeal for public utility.

6. BOC Workshop

The Chief Appraiser and the Board Chairman attended the Board of Commissioner's workshop to discuss the pros and cons of the county changing to a single bill instead of split bill.

7. Training Update

4 Board members are registered to attend the GAAO Education Week in Athens April 20-24.

8. 2026 BOA Timeline

9. Job Posting

The job listing for an Appraiser I or II has been posted.

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).

Motion made by Member Nolan to enter Executive Session for purposes identified by Agenda Item (J.1), motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0. Entered the executive session at 12:46PM.

Motion by Member Nolan to exit Executive Session and return to regular session, motion seconded by Vice Chairperson Brewer and carried unanimously, 4-0. Exited executive session at 1:05 PM.

K. ADJOURNMENT

With no further business, motion by Vice Chairperson Brewer to adjourn at 1:05PM, motion was seconded by Member Nolan and carried unanimously, 4-0.