

MINUTES

Butts County Board of Tax Assessors – Regular Session
625 W. 3rd Street, Jackson, GA 30233, Meeting Room A, Admin Bldg.
January 21, 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 January 21, 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 Michael Bateman, 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.

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. 2026 ELECTIONS AND APPOINTMENTS

1. Election of the Chairperson of the Butts County Board of Tax Assessors for the calendar year 2026.

Member Bateman nominated Leah Preston-Frickey for Chairperson; nomination seconded by Member Brewer and the vote carried unanimously, 5-0.

2. Election of the Vice Chairperson of the Butts County Board of Tax Assessors for the calendar year 2026.

Member Bateman nominated Ellen Brewer for Vice Chairperson; nomination seconded by Member Hobgood and the vote carried unanimously, 5-0.

3. Consider the appointment of Leigh Ann Jeffcoat as the Board Secretary for the Butts County Board of Tax Assessors for the calendar year 2026.

Motion made by Vice Chairperson Brewer to appoint Leigh Ann Jeffcoat as the Board Secretary for 2026, motion was seconded by Member Bateman and carried unanimously, 5-0.

D. AGENDA

1. Consider the adoption of the January 21, 2026, agenda.

Motion made by member Bateman to approve the January 21, 2026, agenda, motion seconded by Member Hobgood and carried unanimously, 5-0.

E. MINUTES

1. Consider the approval of the minutes of December 17, 2025, regular meeting.

Motion made by Vice Chairman Brewer to approve the December 17, 2025, regular meeting minutes, motion seconded by Member Bateman and carried unanimously, 5-0.

2. Consider the approval of the minutes of December 30, 2025, special called meeting.

Motion made by Member Nolan to approve the December 30, 2025, special called meeting minutes, motion seconded by Member Hobgood and carried unanimously, 5-0.

F. GMASS REAPPRAISAL UPDATE WITH DEREK BREWER

Derek Brewer with GMass Inc. provided an update on the countywide residential reappraisal. They are currently working on the urban land schedules with updated, more descriptive sub records. They are also sending field appraisers to go in the field with our office staff for training.

G. CONSENT AGENDA

1. Consider the approval of 2026 homestead application for a Disabled Veteran (S5).
ALLANTE K BROWN
0033C-101-000

TORRIN DUNN
0033C-088-000

KENRIC DUFFY
0069B-002-E00

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 Member Bateman and carried unanimously, 5-0.

H. NEW BUSINESS

1. Consider the approval of the 2025 Public Utilities Equalization Ratio.

Motion made by Member Bateman to approve the Public Utilities Ratio at 40%, motion was seconded by Member Nolan and carried unanimously, 5-0.

Motion made by Member Nolan to mail the Public Utilities Notices of Assessment at the 40% ratio, motion was seconded Member Bateman and carried unanimously, 5-0.

2. Consider the certification of Hearing Officer appeals for the 2025 tax year.

00020-001-E00
00020-001-F00
00030-032-000
00030-032-PRO
00030-008-E01
00030-008-EAB

General discussion of proper authorization needed for Hearing Officer appeals.

Motion made by Member Nolan to create an office policy to notify the IDA of any appeal submitted by an agent on behalf of an abated property, motion was seconded by Member Bateman and carried unanimously, 5-0.

Motion made by Member Bateman to forward the hearing officer appeals to the appeal administrator and request an appeal authorization review, motion was seconded by Vice Chairperson Brewer and carried unanimously, 5-0.

3. Consider the approval of the 2026 homestead exemption amount for disabled veterans or their unmarried surviving spouse or minor children.

The Board reviewed the updated S5 exemption of \$126,526 for 2026.

Motion made by Vice Chairperson Brewer to approve the 2026 disabled veterans homestead exemption amount, motion seconded by Member Nolan and carried unanimously, 5-0.

4. Consider the approval of the 2026 Inflation Index Rate.

The Board reviewed the 2026 inflation index rate of 2.7%.

Motion made by Member Bateman to approve the 2026 inflation index rate, motion was seconded by Member Hobgood and carried unanimously, 5-0.

5. Consider the approval of the December personal property ACO summary.

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

6. Consider the approval of the December real property ACO summary.

Motion made by Member Bateman to approve the December real property ACO summary, motion seconded by Member Hobgood and carried unanimously, 5-0.

7. Consider the approval of the 2026 internal beginning ratios for industrial and commercial.

Chief Appraiser Long presented to the Board the current internal beginning ratios for commercial and industrial properties.

Motion made by Member Nolan to approve the commercial & industrial ratios, motion was seconded by Vice Chairperson Brewer and carried unanimously, 5-0.

I. CHIEF APPRAISER REPORT

1. Legislation Summary

Brief discussion on upcoming legislation.

2. GCP Announcements

Discussion of changes made to the annual CAVEAT meeting.

3. Appeal Update

Discussion of the number and status of appeals for 2025.

4. Digest Review Narrative

Review and discussion of the narrative provided by the Department of Revenue for our 2024 3-year Diest Review.

5. Office Activity Update

General discussion of work being conducted in the office. Discussed upcoming staff training. Personal property returns were mailed on January 8, 2026.

6. Revised TCO Brochure

Chairman Preston-Frickey informed the Board of the revisions made to the TCO brochure to reflect the homestead exemption amounts for 2026.

J. BOARD COMMENTS

None.

K. ADJOURNMENT

With no further business, motion by Member Nolan to adjourn at 12:22PM, motion was seconded by Member Bateman and carried unanimously, 5-0.