



**Columbia County Board of Assessors
Minutes for January 6, 2026 at 4:30 PM
First Floor Conference Room
Building C, Evans, Georgia**

Present at the meeting included:
Charles Sharpe, Chairman
Wes Fuller, Vice Chairman
George Bratcher, Member
Michael Rhodes, Member
Trey Kennedy, Member

Staff members:
Morgan Aune, Chief Appraiser
Matt McFatridge, Deputy Chief
Adam Searcy, Deputy Chief
Grant Mixon, Residential Manager
Jenelle Hutchinson, Personal & Commercial Property Manager
Donna Wiley, Secretary
Attorney Simon Williams
Members of the Public

A. CALL TO ORDER

Chairman Sharpe called the meeting to order at 4:30 p.m.

B. ROLL CALL/QUORUM

Chairman Sharpe declared a quorum.

C. APPROVAL OF THE MINUTES OF PREVIOUS MEETING

(C1) December 02, 2025 - BOA Meeting

Mr. Bratcher made a motion to approve the minutes of the December 02, 2025, Board of Assessors Meeting as presented. The motion was seconded by Mr. Rhodes and carried unanimously.

D. PRESENTATION AND APPROVAL OF THE AGENDA

Mr. Bratcher made a motion to approve the agenda as written. The motion was seconded by Mr. Rhodes and carried unanimously.

E. ELECTION OF OFFICERS

(E1) 2026 - Chairman of the Board of Assessors

Mr. Bratcher made a motion to elect Mr. Charles Sharpe as the 2026 Chairman of the Board of Assessors. The motion was seconded by Mr. Rhodes and carried unanimously.

(E2) 2026 - Vice Chairman of the Board of Assessors

Mr. Bratcher made a motion to elect Mr. Wes Fuller as the 2026 Vice Chairman of the Board of Assessors. The motion was seconded by Mr. Rhodes and carried unanimously.

(E3) 2026 - Secretary to the Board of Assessors

Mr. Bratcher made a motion to elect Ms. Donna Wiley as the 2026 Secretary to the Board of Assessors. The motion was seconded by Mr. Rhodes and carried unanimously.

F. EXECUTIVE SESSION

(F1) Litigation

Mr. Bratcher made a motion to move into the Executive Session at 4:33 p.m. The motion was seconded by Mr. Rhodes and carried unanimously.

Mr. Bratcher made a motion to close the Executive Session at 5:30 p.m. The motion was seconded by Mr. Rhodes and carried unanimously.

G. REVALUATION UPDATES

(G1) Revaluation Updates - 1-06-2026

Mr. Mixon and Mrs. Hutchinson discussed Revaluation Updates with the Board.

The following is a draft of the actions taken at the January 06, 2026, meeting. This document has not been reviewed or approved and is not an official record of the meeting. The Board will approve the official minutes on February 03, 2026.

H. PERSONNEL UPDATES

Mr. Aune discussed Personnel Updates with the Board. The open Residential Appraiser position has been filled by Robert Perez and the open Clerk IV position has been filled by Shaun Wittke.

I. PERSONAL PROPERTY APPEALS, CORRECTIONS AND DECISION LETTERS

(I1) Corrections

(I1a) 2023 - 2024 - 2025 - Personal Property Corrections

Mr. Bratcher made a motion to approve staff recommendations on the 2023 - 2024 - 2025 - Personal Property Corrections and Decision Letters. The motion was seconded by Mr. Rhodes. Vice Chairman Fuller and Chairman Sharpe were in favor of the motion. Mr. Kennedy abstained.

(I2) Review

(I2a) 2023 - 2024 - 2025 - Personal Property Reviews

Mr. Bratcher made a motion to approve staff recommendations on the 2023 - 2024 - 2025 - Personal Property Reviews and Decision Letters. The motion was seconded by Vice Chairman Fuller and carried unanimously.

(I3) Notification of Findings

(I3a) 2023 - 2024 - 2025 - Personal Property Notification of Findings

Mr. Bratcher made a motion to approve staff recommendations on 2023 - 2024 - 2025 - Personal Property Notification of Findings. The motion was seconded by Mr. Rhodes and carried unanimously.

(I4) Motor Vehicle Appeals

(I4a) 2025 - Appeals with a Value Change

Mr. Bratcher made a motion to approve staff recommendations on 2025 - Motor Vehicle Appeals with a value change and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(I5) Mobile Homes

(I5a) 2023 -2024 - 2025 - Personal Property Mobile Home Corrections

Mr. Bratcher made a motion to approve staff recommendation on 2023 - 2024 - 2025 - Personal Property Mobile Home Corrections and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

J. COMMERCIAL APPEALS, CORRECTIONS AND DECISION LETTERS

(J1) Corrections

(J1a) 2023 - 2024 - 2025 - Mapping Corrections

Mr. Bratcher made a motion to approve staff recommendation on 2023 - 2024 - 2025 - Commercial Mapping Corrections and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

K. CONSERVATION AND FLPA

(K1) Breach of Covenant

(K1a) 2022 - Breach of Covenant - 074 138B

Mr. Bratcher made a motion to issue a Breach of Covenant Letter for parcel 074 138B. The motion was seconded by Mr. Rhodes and carried unanimously.

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L. REAL PROPERTY APPEALS, CORRECTIONS AND DECISION LETTERS

(L1) Residential Appeals

(L1a) 2025 - Appeals with a Value Change

Mr. Bratcher made a motion to approve staff recommendation on 2025 - Residential Appeals with a Change in Value and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(L2) Corrections

(L2a) 2025 - Residential Corrections

Mr. Bratcher made a motion to approve staff recommendations on the 2025 - Residential Corrections and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(L2b) 2025 - Deed Corrections

Mr. Bratcher made a motion to approve staff recommendation on 2025 - Residential Deed Corrections and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(L2c) 2024 - 2025 - Mapping Corrections

Mr. Bratcher made a motion to approve staff recommendation on 2024 - 2025 - Residential Mapping Corrections and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

M. DISCUSSION

N. PUBLIC UTILITIES

(N1) 2025 - Public Utility Assessment Notices & County Equalization Ratio

Mr. Bratcher made a motion to approve the 2025 - Public Utility Assessment Notices and 40% Department of Revenue Proposed County Equalization Ratio. The motion was seconded by Mr. Rhodes and carried unanimously.

O. PUBLIC COMMENTS

P. SUPERIOR COURT UPDATE

Q. 2026

(Q1) 2026 - Before Sales Ratio Study

Mr. Bratcher made a motion to approve a 2026 - Revaluation of Properties based on the Before Sales Ratio presented by staff. The motion was seconded by Mr. Rhodes and carried unanimously.

(Q2) 2026 - Cost Schedules

Mr. Bratcher made a motion to approve the 2026 - Cost Schedules as presented by staff. The motion was seconded by Mr. Rhodes and carried unanimously.

(Q3) 2026 - Personal Property Mobile Home Valuations

Mr. Bratcher made a motion to approve the 2026 - Personal Property Mobile Home Valuations as presented by staff. The motion was seconded by Mr. Rhodes and carried unanimously.

R. ADJOURNMENT

Mr. Bratcher made a motion to adjourn the meeting at 5:50 p.m. The motion was seconded by Mr. Rhodes and carried unanimously. The next scheduled meeting is February 03, 2026.

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Charles Sharpe, Chairman

Michael Rhodes, Member

John Wesley Fuller, Vice Chairman

John Kennedy, Member

George Bratcher, Member

Donna L. Wiley, Secretary