



**Columbia County Board of Assessors
Minutes for February 3, 2026 at 4:30 PM
First Floor Conference Room
Building C, Evans, Georgia**

Present at the meeting included:
Charles Sharpe, Chairman (Absent)
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 (Absent)
Jenelle Hutchinson, Personal & Commercial Property Manager
Donna Wiley, Secretary
Attorney Brooks Hudson, County Attorney's Office
Attorney Simon Williams, BOA Attorney

A. CALL TO ORDER

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

B. ROLL CALL/QUORUM

Vice Chairman Fuller declared a quorum.
Mr. Bratcher left the meeting at 5:30 p.m.

C. APPROVAL OF THE MINUTES OF PREVIOUS MEETING

(C1) January 06, 2026 - BOA Meeting

Mr. Bratcher made a motion to approve the minutes of the January 06, 2026, 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. LEGAL MATTERS

Attorney Simon Williams discussed with the Board the Pending Appeal Continuation on parcel 074 138B. Attorney Brooks Hudson recused himself from the discussion.

F. EXECUTIVE SESSION

(F1) Litigation

Mr. Bratcher made a motion to move into the Executive Session at 4:35 p.m. The motion was seconded by Mr. Rhodes and carried unanimously.

Mr. Kennedy made a motion to close the Executive Session at 5:09 p.m. The motion was seconded by Mr. Rhodes and carried unanimously.

G. PUBLIC COMMENTS

The following is a draft of the actions taken at the February 03, 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 March 03, 2026.

H. DISCUSSION

(H1) CUVA - FLPA - Application Review Process

Vice Chairman Fuller requested the CUVA - FLPA Application Review Process be tabled for the March 03, 2026, meeting.

I. REVALUATION UPDATES

(I1) Revaluation Updates - 2-03-2026

Mr. Aune discussed Revaluation Updates with the Board.

J. PERSONNEL UPDATES

Mr. Aune updated the Board that all vacant positions have been filled.

K. PERSONAL PROPERTY APPEALS, CORRECTIONS AND DECISION LETTERS

(K1) Corrections

(K1a) 2024 - 2025 - Personal Property Corrections

Mr. Kennedy made a motion to approve staff recommendations on the 2024 - 2025 - Personal Property Corrections and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(K2) Review

(K2a) 2023 - 2024 - 2025 - Personal Property Reviews

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

(K3) Notification of Findings

(K3a) 2022 - 2023 - 2024 - 2025 - Personal Property Notification of Findings

Mr. Kennedy made a motion to approve staff recommendations on 2022 - 2023 - 2024 - 2025 - Personal Property Notification of Findings. The motion was seconded by Mr. Rhodes and carried unanimously.

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(K4) Motor Vehicle Appeals

(K4a) 2025 - 2026 - Appeals with a Value Change

Mr. Kennedy made a motion to approve staff recommendations on 2025 - 2026 - Motor Vehicle Appeals with a value change and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(K5) Mobile Homes

(K5a) 2024 - 2025 - 2026 - Personal Property Mobile Home Corrections

Mr. Kennedy made a motion to approve staff recommendation on 2024 - 2025 - 2026 - Personal Property Mobile Home Corrections and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(K6) Exempt Status

(K6a) 2023 - 2024 - 2025 - Exempt Status Corrections

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

(K7) Audits

(K7a) 2023 - 2024 - Personal Property Audits

Mr. Kennedy made a motion to approve staff recommendation on 2023 - 2024 - Personal Property Audits and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

L. COMMERCIAL APPEALS, CORRECTIONS AND DECISION LETTERS

(L1) Corrections

(L1a) 2025 - Commercial Property Corrections

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

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M. CONSERVATION AND FLPA

(M1) Letter of Intent (LOI)

(M2) Intent to build a house - 006 010

Mr. Searcy discussed the Letter of Intent for parcel 006 010 with the Board.

N. RESIDENTIAL APPEALS, CORRECTIONS AND DECISION LETTERS

(N1) Corrections

(N1a) 2025 - Residential Corrections

Mr. Kennedy 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.

(N2) Appeals

(N2a) 2025 - Residential Appeals

Mr. Bratcher made a motion to consent to the request of Young Property Holdings LLLP to appeal the Notice of Breach of CUVA on parcel 074 138B directly to Superior Court. The motion was seconded by Mr. Rhodes and carried unanimously.

O. SUPERIOR COURT UPDATE

(O1) Settlement Conference

(O1a) Robertson - JTDACAAUXR3027219 - (1-27-2026)

Mr. Bratcher made a motion to conclude the Settlement Conference and move to Superior Court regarding VIN # JTDACAAUXR3027219 with no successful resolution. The motion was seconded by Mr. Rhodes and carried unanimously.

(O1b) Nguyen - 082I468 - (1-30-2026)

Mr. Kennedy made a motion to conclude the Settlement Conference and move to Superior Court regarding Parcel # 082I468 with no change from the BOE Value of \$300,332. The motion was seconded by Mr. Rhodes and carried unanimously.

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(O1c) Geho - 075 173 - (2-2-2026)

Mr. Kennedy made a motion to conclude the Settlement Conference and move to Superior Court regarding Parcel # 075 173 with no change from the BOE Value of \$474,218. The motion was seconded by Mr. Rhodes and carried unanimously.

P. ADJOURNMENT

Mr. Kennedy made a motion to adjourn the meeting at 6:40 p.m. The motion was seconded by Mr. Rhodes and carried unanimously. The next scheduled meeting is March 03, 2026.

Charles Sharpe, Chairman

Michael Rhodes, Member

John Wesley Fuller, Vice Chairman

John Kennedy, Member

George Bratcher, Member

Donna L. Wiley, Secretary