



**Columbia County Board of Assessors
Minutes for March 3, 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 Brooks Hudson, County Attorney's Office
Attorney Simon Williams, BOA Attorney

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.
Mr. Bratcher left the meeting at 5:30 p.m.

C. APPROVAL OF THE MINUTES OF PREVIOUS MEETING

(C1) February 03, 2026 - BOA Meeting

Mr. Bratcher made a motion to approve the minutes of the February 03, 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. Rhodes made a motion to approve the agenda as written. The motion was seconded by Mr. Bratcher and carried unanimously.

E. LEGAL MATTERS

(E1) Settlement Agreement - 074 138B - Attorney Williams

Mr. Bratcher made a motion to approve the settlement agreement with Young Property Holdings to rescind its conservation use covenant on the grounds of mutual mistake of law and /or fact, to place the parties in their original positions by requiring Young Property Holdings to repay the difference between the total taxes paid and the total amount of taxes which would have otherwise been due on parcel # 074 138C (\$4,456.71), and to terminate the appeal of Young Property Holdings. The motion was seconded by Mr. Fuller and carried unanimously.

(E2) Invalid Appeal for Exemption - 072C164 - Attorney Hudson

Mr. Bratcher made a motion to authorize Attorney Hudson to act on behalf of the Board in requesting information and/or filing an appeal with Superior Court regarding the exemption granted by the BOE on parcel 072C164. The motion was seconded by Mr. Fuller. Mr. Rhodes was in favor of the motion. Mr. Kennedy abstained.

F. EXECUTIVE SESSION

(F1) Litigation

Mr. Bratcher made a motion to move into the Executive Session at 4:36 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. PUBLIC COMMENTS**H. DISCUSSION****(H1) CUVA - FLPA - Application Review Process (tabled from 2-3-2026)**

Mr. Aune, Mr. Mixon and Mrs. Wiley discussed the CUVA - FLPA Application Review Process with the Board.

(H2) 2026 - 2027 - Budget

Mr. Aune, Mr. McFatrige and Mr. Searcy discussed the 2026 – 2027 Budget with the Board.

I. REVALUATION UPDATES**(I1) Revaluation Updates - 3-3-2026**

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

J. PERSONNEL UPDATES**K. PERSONAL PROPERTY APPEALS, CORRECTIONS AND DECISION LETTERS****(K1) Corrections****(K1a) 2023 - 2024 - 2025 - Personal Property Corrections**

Mr. Kennedy 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 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) 2023 - 2024 - 2025 - Personal Property Notification of Findings**

Mr. Kennedy 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.

(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) Audits

(K5a) 2022 - 2023 - 2024 - 2025 - Personal Property Audits

Mr. Kennedy made a motion to approve staff recommendation on 2022 - 2023 - 2024 - 2025 - Personal Property Audits and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(K6) Mobile Homes

(K6a) 2026 - Personal Property Mobile Home Corrections

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

L. COMMERCIAL APPEALS, CORRECTIONS AND DECISION LETTERS

M. CONSERVATION AND FLPA

(M1) 2026 - Conservation Applications

(M1a) New Applications

Mr. Kennedy made a motion to approve staff recommendation on 2026 - New Conservation Applications. The motion was seconded by Mr. Rhodes and carried unanimously.

(M1b) Renewal Applications

Mr. Kennedy made a motion to approve staff recommendation on 2026 - Renewal Conservation Applications. The motion was seconded by Mr. Rhodes and carried unanimously.

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.

(N1b) 2023 - 2024 - 2025 - Deed Corrections

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

O. SUPERIOR COURT UPDATE

(O1) Superior Court Updates

Mr. Aune updated the Board on upcoming Settlement Conferences.

(O2) Settlement Conference

(O2a) Martin - 082K117 - (2-6-2026)

Attorney Hudson and Mr. Aune updated the Board on the February 06, 2026, Settlement Conference on Parcel # 082K117.

Mr. Fuller made a motion to conclude the Settlement Conference and move to Superior Court with No Value Change from \$1,042,378 set by the BOE. The motion was seconded by Mr. Rhodes and carried unanimously.

(O2b) Neal - 006 058A - (2-20-2026)

Attorney Hudson and Mr. Aune updated the Board on the February 20, 2026, Settlement Conference on Parcel # 006 058A.

Mr. Fuller made a motion to conclude the Settlement Conference and move to Superior Court with No Value Change from \$890,558. The motion was seconded by Mr. Rhodes and carried unanimously.

(O2c) Johnson - 034 005 - (3-2-2026)

Attorney Hudson and Mr. Aune updated the Board on the March 02, 2026, Settlement Conference on Parcel # 034 005.

Mr. Fuller made a motion to conclude the Settlement Conference and move to Superior Court with No Value Change from \$379,482 set by the BOE. The motion was seconded by Mr. Rhodes and carried unanimously.

P. ADJOURNMENT

Mr. Kennedy made a motion to adjourn the meeting at 7:40 p.m. The motion was seconded by Mr. Rhodes and carried unanimously. The next scheduled meeting is April 14, 2026.

Charles Sharpe, Chairman

Michael Rhodes, Member

John Wesley Fuller, Vice Chairman

John Kennedy, Member

George Bratcher, Member

Donna L. Wiley, Secretary