



**Columbia County Board of Assessors
Minutes for April 14, 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

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 6:00 p.m.

C. APPROVAL OF THE MINUTES OF PREVIOUS MEETING

(C1) March 03, 2026 - BOA Meeting

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

E. 2026 - CONTRACT RENEWAL

(E1) 2026 - Conflict Cases - The Nelson Law Group

The Board approved The Nelson Law Group to represent The Tax Assessors Office as conflict counsel on 2026 tax appeals with a motion by Mr. Fuller, seconded by Mr. Rhodes. The motion carried unanimously.

F. LEGAL MATTERS

Attorney Hudson Updated the Board on the pending appeal on parcel 072C164.

G. EXECUTIVE SESSION

H. PUBLIC COMMENTS

I. DISCUSSION

(I1) 2026 - Pending Conservation Applications

Following discussion between the Board, Staff and Attorney Hudson regarding the 2026 Pending Conservation Applications:

003 003J - Mr. Bratcher made a motion not to exclude the pond house as a dwelling from the covenant. The motion was seconded by Mr. Fuller. All were in favor, with Mr. Rhodes abstaining.

003 003J - Mr. Bratcher made a motion to approve staff recommendation to approve the 2026 - Renewal application. The motion was seconded by Mr. Fuller and carried unanimously.

007 016A - Mr. Bratcher made a motion to issue a 30-Day Intent to Breach Letter. The motion was seconded by Mr. Rhodes. All were in favor, while Mr. Fuller opposed.

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013 039A - Mr. Bratcher made a motion to issue a 30-Day Intent to Breach Letter. The motion was seconded by Mr. Rhodes. All were in favor, while Mr. Fuller opposed.

015 040 - Mr. Bratcher made a motion to approve staff recommendation to Deny the 2026 - Conservation application. The motion was seconded by Mr. Rhodes and carried unanimously.

031 037 - Mr. Bratcher made a motion to approve staff recommendation to Deny the 2026 - Conservation application. The motion was seconded by Mr. Rhodes and carried unanimously.

031 037D - Mr. Bratcher made a motion to approve staff recommendation to Deny the 2026 - Conservation application. The motion was seconded by Mr. Rhodes and carried unanimously.

031 067C - Mr. Bratcher made a motion to approve staff recommendation to approve the 2026 - Renewal application. The motion was seconded by Mr. Rhodes and carried unanimously.

041 014 - Mr. Bratcher made a motion to approve staff recommendation to Deny the 2026 - Conservation application. The motion was seconded by Mr. Rhodes. All were in favor, while Mr. Fuller opposed.

(I2) LOI - 011 004 - Intent to build a house

Mr. Mixon discussed the LOI on parcel 011 004 with the Board.

J. SETTLEMENT CONFERENCE

(J1) 050 047F - Settlement Conference Scheduled - 4-14-2026

Staff notified the Board of Upcoming Settlement Conference Dates:

050 047F - New Date - 4-21-2026

(J2) 031 002 - 062 1898 - 062 232 - 082A237

Settlement Conference Scheduled - 4-17-2026

031 002 - 062 - 1898 - 062 232 - 082A237 - 4-17-2026

074C164 - 4-23-2026

K. REVALUATION UPDATES

(K1) Revaluation Updates - 4-14-2026

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

L. PERSONNEL UPDATES

M. PERSONAL PROPERTY APPEALS, CORRECTIONS AND DECISION LETTERS

(M1) Corrections

(M1a) 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. Mr. Fuller was in favor of the motion, with Mr. Kennedy abstaining.

(M2) Review

(M2a) 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 Mr. Rhodes. Mr. Fuller was in favor of the motion, with Mr. Kennedy abstaining.

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(M3) Notification of Findings

(M3a) 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.

(M4) Motor Vehicle Appeals

(M4a) 2026 - Motor Vehicle Appeals with a Value Change

Mr. Bratcher made a motion to approve staff recommendations on 2026 - Motor Vehicle Appeal with a value change and decision letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(M5) Audits

(M5a) 2023 - 2024 - 2025 - Personal Property Audits

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

(M6) Mobile Homes

(M6a) 2024 - 2025 - 2026 - Personal Property Mobile Home Corrections

Mr. Bratcher 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.

(M6b) 2026 - Personal Property Mobile Home Appeals with a Value Change

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

N. COMMERCIAL APPEALS, CORRECTIONS AND DECISION LETTERS

O. CONSERVATION AND FLPA

(O1) 2026 - Conservation Applications

(O1a) New Applications

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

(O1b) Renewal Applications

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

(O1c) Continuation Applications

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

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(O1d) Newly Acquired Applications

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

P. RESIDENTIAL PROPERTY APPEALS, CORRECTIONS AND DECISION LETTERS

(P1) Appeals

(P1a) 2025 - Residential Appeals with No Value Change

Mr. Bratcher made a motion to approve staff recommendations on 2025 - Residential Appeals with no value change and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(P2) Corrections

(P2a) 2022 - 2023 - 2024 - 2025 - Residential Corrections

Mr. Bratcher made a motion to approve staff recommendations on the 2022 - 2023 - 2024 - 2025 - Residential Corrections and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(P2b) 2023 - 2024 - 2025 - Residential Mapping Corrections

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

Q. SUPERIOR COURT UPDATES

(Q1) Superior Court Updates - April 14, 2026

Mr. Mixon and Mrs. Hutchinson updated on Superior Court Appeals.

(Q2) Settlement Conference Updates - April 14, 2026

**(Q2a) Walden Glen Apartments LLC - 073 036 C & D
3-05-2026**

Mrs. Hutchinson and Mr. Aune updated the Board on the March 05, 2026, Settlement Conference on Parcel # 073 036C & #073 036D.

Mr. Kennedy made a motion to conclude the Settlement Conference on parcels #073 036C and #073 036D. With an offer of \$33,457,857 on parcel #073 036C and \$3,624,601 on parcel #073 036D The motion was seconded by Mr. Rhodes and carried unanimously.

**(Q2b) James Waters - 077B391
3-12-2026**

Mr. Mixon notified the Board the appeal on parcel #077B391 had been dropped by the owner.

**(Q2c) Sameed Musvee - 066 329
3-17-2026**

Mrs. Mixon and Mr. Aune updated the Board on the March 17, 2026, Settlement Conference on Parcel # 066 329.

Mr. Kennedy made a motion to conclude the Settlement Conference and move to Superior Court

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regarding Parcel #066 329 with no change from the BOA/BOE Value of \$263,606. The motion was seconded by Mr. Rhodes and carried unanimously.

**(Q2d) Walmart Real Estate Business Trust - 074 049E - 068 059Z - 072 058A
3-18-2026**

Mrs. Hutchinson and Mr. Aune updated the Board on the March 18, 2026, Settlement Conference on Parcel # 068 059Z & #072 058A.

Mr. Kennedy made a motion to conclude the Settlement Conference on parcel #068 059Z and #072 058A. With an offer of \$13,653,678 on parcel #068 059Z and to move to Superior Court on Parcel #072 058A with no value change from the BOA/HO Value of \$13,211,060. The motion was seconded by Mr. Rhodes and carried unanimously.

**(Q2e) H/S Maclo LLC - G01 004A
3-18-2026**

Mrs. Hutchinson and Mr. Aune updated the Board on the March 18, 2026, Settlement Conference on Parcel # 074 049E & #G01 004A.

Mr. Kennedy made a motion to conclude the Settlement Conference on parcels #074 049E and #G01 004A. With an offer of \$4,947,089 on parcel #074 049E and \$5,423,404 on parcel #G01 004A. The motion was seconded by Mr. Rhodes and carried unanimously.

**(Q2f) Paul Myers - 081B683
3-26-2026**

Mrs. Mixon and Mr. Aune updated the Board on the March 26, 2026, Settlement Conference on Parcel #081B683.

Mr. Fuller made a motion to conclude the Settlement Conference on parcel #081B683 with an offer of \$790,319. The motion was seconded by Mr. Rhodes. Mr. Fuller was in favor of the motion, with Mr. Kennedy abstaining.

R. 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 May 05, 2026.

Charles Sharpe, Chairman

Michael Rhodes, Member

John Wesley Fuller, Vice Chairman

John Kennedy, Member

George Bratcher, Member

Donna L. Wiley, Secretary