



**Columbia County Board of Assessors
Minutes for June 2, 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.

George Bratcher was absent from the meeting.

C. APPROVAL OF THE MINUTES OF PREVIOUS MEETING

(C1) May 5, 2026 - BOA Meeting

Mr. Fuller made a motion to approve the minutes of the May 05, 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. Fuller made a motion to approve the agenda as written. The motion was seconded by Mr. Rhodes and carried unanimously.

E. PERSONNEL UPDATES

F. LEGAL MATTERS

G. EXECUTIVE SESSION

H. PUBLIC COMMENTS

I. DISCUSSION

(I1) FLPA Continuation Application parcel # 003 002F

(tabled from 5-2-2026)

Mr. Aune updated the Board on the recommendation from Attorney Hudson and staff on the FLPA Continuation Application on parcel # 003 002F. Mr. Fuller made a motion to approve the recommendation on the FLPA Continuation Application on parcel # 003 002F. The motion was seconded by Mr. Rhodes and carried unanimously.

J. SCHEDULED SETTLEMENT CONFERENCE

K. REVALUATION UPDATES

(K1) Revaluation Updates - 6-2-2026

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

L. PERSONAL PROPERTY APPEALS, CORRECTIONS AND DECISION LETTERS

(L1) Corrections

The following is a draft of the actions taken at the June 02, 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 July 07, 2026.

(L1a) 2024 - 2025 - Personal Property Corrections

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

(L2) Review

(L2a) 2023 - 2024 - 2025 - Personal Property Reviews

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

(L3) Motor Vehicle Appeals

(L3a) 2026 - Motor Vehicle Appeals with a Value Change

Mr. Rhodes 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. Fuller and carried unanimously.

(L4) Audits

(L4a) 2023 - 2024 - 2025 - Personal Property Audits

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

(L5) Mobile Homes

(L5a) 2023 - 2024 - 2025 - 2026 - Personal Property Mobile Home Corrections

Mr. Rhodes made a motion to approve staff recommendation on 2023 - 2024 - 2025 - 2026 - Personal Property Mobile Home Corrections and Decision Letters. The motion was seconded by Mr. Fuller and carried unanimously.

M. COMMERCIAL PROPERTY APPEALS, CORRECTIONS AND DECISION LETTERS

(M1) Corrections

(M1a) 2024 - 2025 - Commercial Property Corrections

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

N. CONSERVATION AND FLPA

(N1) 2026 - Conservation - FLPA Applications

(N1a) New Conservation 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.

(N1b) Conservation Continuation Applications

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

(N1c) Conservation Breach of Covenant

Mr. Kennedy made a motion to approve staff recommendation on the Breach of Covenant parcels 007 016A - 013 039A - 042 116F. The motion was seconded by Mr. Rhodes and carried unanimously.

(N1d) Conservation Renewal Applications

Mr. Kennedy made a motion to approve staff recommendation on 2026 - Renewal Conservation Applications approving # 1-3 and Denying # 4. The motion was seconded by Mr. Rhodes and carried unanimously.

(N2) LOI - Parcel #017 016B (Intent to build a house)

Mr. Nixon discussed the LOI on parcel # 017 016B with the Board.

O. RESIDENTIAL PROPERTY APPEALS, CORRECTIONS AND DECISION LETTERS

(O1) Corrections

(O1a) 2023 - 2024 - 2025 - Residential Corrections

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

P. SUPERIOR COURT UPDATES

(P1) Superior Court Updates - June 02, 2026

Mr. Aune updated the Board on the Superior Court Appeals.

Q. 2026 - DIGEST

(Q1) Homestead Exemptions

(Q1a) Approved Applications

Mr. Fuller made a motion to approve the staff recommendation on the 2026 - Approved Homestead Applications. The motion was seconded by Mr. Rhodes and carried unanimously.

(Q1b) Denied Applications

Mr. Fuller made a motion to approve the staff recommendation for the 2026 - Denied Homestead Applications and Decision Letters, except that # 77 will be approved. The motion was seconded by Mr. Rhodes and carried unanimously.

(Q1c) Pending Applications

Mr. Fuller made a motion to approve the staff recommendation for the 2026 - Pending Homestead Applications and Decision Letters approving # 2 and to Deny # 1. The motion was seconded by Mr. Rhodes and carried unanimously.

(Q2) BOE Unlock Parcels

Mr. Fuller made a motion to approve staff recommendation on the 2026 - BOE Unlock Parcels. The motion was seconded by Mr. Rhodes and carried unanimously.

(Q3) Cost Schedules

Mr. Fuller made a motion to approve staff recommendation on the 2026 - Cost Schedules. The motion was seconded by Mr. Rhodes and carried unanimously.

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(Q4) Freeport Exemptions

Mr. Fuller made a motion to approve staff recommendation on the 2026 - Freeport Exemptions. The motion was seconded by Mr. Rhodes and carried unanimously.

(Q5) Final Sales Ratio

Mr. Fuller made a motion to approve staff recommendation on the 2026 - Final Sales Ratio. The motion was seconded by Mr. Rhodes and carried unanimously.

(Q6) Exempt Requests

(Q6a) 2026 - Residential Exempt Requests

Mr. Fuller made a motion to approve staff recommendation on the 2026 - Residential Property Exempt Requests. The motion was seconded by Mr. Rhodes and carried unanimously.

(Q7) Office Procedure Manuals

Mr. Fuller made a motion to approve Office Procedure Manuals. The motion was seconded by Mr. Rhodes and carried unanimously.

R. 2026 - VALUES

(R1) Residential - Commercial - Personal Property Values

Mr. Fuller made a motion to approve staff recommendation on the 2026 - Residential, Commercial and Personal Property Values. The motion was seconded by Mr. Rhodes and carried unanimously.

(R2) Exempt Values

Mr. Fuller made a motion to approve staff recommendation on the 2026 - Exempt Property Values. The motion was seconded by Mr. Rhodes and carried unanimously.

S. PROPOSED ASSESSMENT MAIL DATE

(S1) 2026 - Assessment Mail Date - July 01, 2026

Mr. Fuller made a motion to approve the 2026 - Assessment Mail Date of July 01, 2026. The motion was seconded by Mr. Rhodes and carried unanimously.

T. ADJOURNMENT

Mr. Rhodes made a motion to adjourn the meeting at 6:30 p.m. The motion was seconded by Mr. Kennedy and carried unanimously. The next scheduled meeting is July 07, 2026.

Charles Sharpe, Chairman

Michael Rhodes, Member

John Wesley Fuller, Vice Chairman

John Kennedy, Member

George Bratcher, Member

Donna L. Wiley, Secretary