



**Columbia County Board of Assessors
Minutes for September 1, 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
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) August 04, 2026 - BOA Meeting

Mr. Bratcher made a motion to approve the minutes of the August 04, 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 amend the agenda to add the Conservation Opt-Out request on parcel 015-039 and the Late Homestead Exemption request on parcel G05-034. The motion was seconded by Mr. Rhodes and carried unanimously.

E. PERSONNEL UPDATES

The Board congratulated Ben Jackson on 5 years of service and Donna Wiley and Millie Lehr on 10 Years of service.

Mr. Aune updated the Board that the office is fully staffed, and Mrs. Peachey and Mrs. Vaiden received appreciation letters from taxpayers.

F. LEGAL MATTERS

G. EXECUTIVE SESSION

H. PUBLIC COMMENTS

Mr. Pangle stated value concerns on parcel 073D006 on behalf of the property owner, Mr. Watson.

I. DISCUSSION

After discussion with the staff:

Mr. Bratcher made a motion to approve staff recommendation to approve the Release Request of the 2022 - Covenant on parcel 015-039. The motion was seconded by Mr. Rhodes and carried unanimously.

Mr. Bratcher made a motion to approve staff recommendation to deny the Request for the 2026 – Homestead Exemption on parcel G05-034. The motion was seconded by Mr. Rhodes and carried unanimously.

The following is a draft of the actions taken at the September 01, 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 October 06, 2026.

J. REVALUATION UPDATES

(J1) Revaluation Updates - September 01, 2026

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

K. PERSONAL PROPERTY APPEALS, CORRECTIONS AND DECISION LETTERS

(K1) Corrections

(K1a) 2023 - 2024 - 2025 - 2026 - Personal Property Corrections

Mr. Bratcher made a motion to approve staff recommendation on the 2023 - 2024 - 2025 - 2026 - 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. Bratcher made a motion to approve staff recommendation 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 - Notification of Findings

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

(K4) Motor Vehicle Appeals

(K4a) 2026 - Appeals with a Value Change

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

(K5) Personal Property Appeals

(K5a) 2026 - Appeals with No Change in Value

Mr. Bratcher made a motion to approve staff recommendation on the 2026 - Personal Property Appeals with no value change and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(K5b) 2022 - 2023 - 2024 - 2025 - 2026 - Appeals with a Value Change

Mr. Bratcher made a motion to approve staff recommendation on the 2022 - 2023 - 2024 - 2025 - 2026 - Personal Property Appeals with a value change and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(K6) Mobile Homes

(K6a) 2026 - Mobile Home Corrections

Mr. Bratcher made a motion to approve staff recommendation on the 2026 - Personal Property

The following is a draft of the actions taken at the September 01, 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 October 06, 2026.

Mobile Home Corrections and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(K7) Subpoenas

(K7a) 2026 - Subpoenas

Mrs. Hutchinson notified the Board of the 2026 - Subpoenas.

L. COMMERCIAL APPEALS, CORRECTIONS AND DECISION LETTERS

(L1) Corrections

(L1a) 2026 - Commercial Corrections

Mr. Fuller made a motion to approve staff recommendation on the 2026 - Commercial Property Corrections and Decision Letters. The motion was seconded by Mr. Kennedy and carried unanimously

(L1b) 2026 - Commercial Deed Correction

Mr. Fuller made a motion to approve staff recommendation on the 2026 - Commercial Property Deed Corrections and Decision Letters. The motion was seconded by Mr. Rhodes. Mr. Bratcher was in favor of the motion, with Mr. Kennedy abstaining.

(L2) Commercial Appeals

(L2a) 2026 - Appeals with No Change in Value

Mr. Bratcher made a motion to approve staff recommendation on the 2026 - Commercial Property Appeals with no value change and Decision Letters. The motion was seconded by Mr. Rhodes. Mr. Fuller was in favor of the motion, with Mr. Kennedy abstaining.

(L2b) 2026 - Appeals with a Value Change

Mr. Bratcher made a motion to approve staff recommendation on 2026 - Commercial Property Appeals with a value change and Decision Letters and to table #4. The motion was seconded by Mr. Rhodes and carried unanimously.

M. CONSERVATION AND FLPA

(M1) Conservation Discussion

(M1a) 010-047A - No Livestock Present

2017- Covenant - Tabled - 8-04-2026

Parcel 010-047A - Remains tabled for further research.

(M1b) 017-032C - No Livestock Present

2022 - Covenant

Mr. Bratcher made a motion to rescind the 30-Day breach letter on parcel 017-032C due to corrective measures by the property owner to cure the breach. Prior to sending the breach letter, staff were able to determine the breach had been rectified by the property owner. The motion was seconded by Mr. Rhodes and carried unanimously.

(M2) Release of Covenant — Penalties Paid

(M2a) 2026 - Release of Covenant

016-040 - 016-041 - 2025 - Covenant

The following is a draft of the actions taken at the September 01, 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 October 06, 2026.

Mr. Bratcher made a motion to approve staff recommendation on the Release Request of the 2025 - Covenant on parcels 016-040 & 016-041. The motion was seconded by Mr. Rhodes and carried unanimously.

(M3) Opt-Out Requests

(M3a) 2026 - Opt -Out Request - Due to Age 051-031 - 051-032 - 2018 - Covenant

Mr. Bratcher made a motion to approve staff recommendation on the Opt-Out Request due to age on the 2018 - Covenant on parcels 051-031 & 051-032. The motion was seconded by Mr. Rhodes and carried unanimously.

(M3b) 2026 - Opt -Out Request - Due to Age 027-039 - 2020 - Covenant

Mr. Bratcher made a motion to approve staff recommendation on the Opt-Out Request due to age on the 2020 - Covenant on parcel 027-039. The motion was seconded by Mr. Rhodes and carried unanimously.

(M4) Appeal

(M4a) 2026 - Denial of Covenant

Mr. Bratcher made a motion to approve staff recommendation for #1 on the 2026 - Conservation Denial of Covenant Appeals with no value change. The motion was seconded by Mr. Rhodes and carried unanimously.

Mr. Fuller made a motion to table #2 on 2026 - Conservation Denial of Covenant Appeals with no value change. The motion was seconded by Mr. Bratcher and carried unanimously.

(M5) 2026 - Conservation Applications

(M5a) New Applications

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

N. RESIDENTIAL PROPERTY APPEALS, CORRECTIONS AND DECISION LETTERS

(N1) Corrections

(N1a) 2023 - 2025 - 2026 - Residential Property Corrections

Mr. Bratcher made a motion to approve staff recommendation on the 2023 - 2025 - 2026 - Residential Property Corrections and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(N1b) 2026 - Residential Mapping Corrections

Mr. Bratcher made a motion to approve staff recommendation on the 2026 - Residential Property Mapping Corrections and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(N1c) 2026 - Residential Deed Corrections

Mr. Rhodes made a motion to approve staff recommendation on the 2026 - Residential Property

The following is a draft of the actions taken at the September 01, 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 October 06, 2026.

Deed Corrections and Decision Letters. The motion was seconded by Mr. Kennedy and carried unanimously.

(N2) Residential Appeals

(N2a) 2026 - Appeals with No Change in Value

Mr. Bratcher made a motion to approve staff recommendation on the 2026 - Residential Property Appeals no change in value and Decision Letters. The motion was seconded by Mr. Rhodes and carried unanimously.

(N2b) 2026 - Appeals with a Value Change

Mr. Rhodes made a motion to approve staff recommendation on the 2026 - Residential Property Appeals with a change in value and Decision Letters. The motion was seconded by Mr. Fuller and carried unanimously.

(N3) Homestead Exemption Appeals

(N3a) 2026 - Denied Application with No Change

Mr. Rhodes made a motion to approve staff recommendation on the Denial of the 2026 - Appeal of Exemption Denied applications. The motion was seconded by Mr. Fuller and carried unanimously.

(N3b) 2026 - Denied Applications with a Change

Mr. Bratcher made a motion to approve the staff recommendation on the Value Change on Parcel 062-016H and to uphold the Exemption Denied. The motion was seconded by Mr. Rhodes and carried unanimously.

(N4) Homestead Exemption In-Lieu of Appeal

(N4a) 2026- Approved Applications

Mr. Bratcher made a motion to approve staff recommendation on the 2026 - Approved Homestead Exemption Applications. The motion was seconded by Mr. Rhodes. Mr. Fuller was in favor of the motion, with Mr. Kennedy abstaining.

(N4b) 2026 - Denied Applications

Mr. Bratcher made a motion to approve staff recommendation on the 2026 - Denied Homestead Applications. The motion was seconded by Mr. Rhodes.

O. PUBLIC UTILITIES

(O1) 2024 - 2025 - Public Utility Appeal with a Change in Value

Mr. Rhodes made a motion to approve the Department of Revenues recommendation on the 2024 - 2025 - Public Utility Appeals with a change in value and the Department of Revenues Proposed 40% County Equalization Ratio. The motion was seconded by Mr. Bratcher and carried unanimously.

P. SUPERIOR COURT UPDATE

(P1) 2025 - Superior Court Updates - September 01, 2026

Attorney Hudson updated the Board on the current Superior Court Appeals.

Q. ADJOURNMENT

Mr. Kennedy made a motion to adjourn the meeting at 6:25 p.m. The motion was seconded by Mr. Bratcher and carried unanimously. The next scheduled meeting is October 06, 2026.

The following is a draft of the actions taken at the September 01, 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 October 06, 2026.

Charles Sharpe, Chairman

Michael Rhodes, Member

John Wesley Fuller, Vice Chairman

John Kennedy, Member

George Bratcher, Member

Donna L. Wiley, Secretary