Barrow County Board of Assessors

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BARROW COUNTY

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Beth Buchanan Assessor Bernice Melton Assessor Mark Still Assessor

Board of Assessors Meeting Minutes July 13, 2022

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Bernice Melton, Chairman called the Barrow County Board of Assessors to order on July 13, 2022 at 9:00 a.m. Present for the meeting were Board members Mark Still, Beth Buchanan and Secretary, Kim Hoopaugh. Sherrie Lacrimosa and Terah Palmer also attended the meeting and Guy Rogers, Chief Appraiser.

Mark Still made a motion to approve the June 8, 2022 minutes as written. Beth Buchanan seconded the motion, motion approved.

There were no appointments, additions or deletions to the Agenda for this month's meeting.

Terah Palmer submitted a list of Conservation Use New and Renewals for the Boards approval. After some discussion Mark Still made a motion to approve this list as recommended by Terah. Beth Buchanan seconded the motion, motion approved. **This list is attached to the minutes.**

Terah also submitted a list of Conservation Use Continuations for the Boards approval. Beth Buchanan made a motion to approve this list as recommended by Terah. Mark Still seconded the motion, motion approved. This list is attached to the minutes.

Terah, Guy Rogers and Nancy Harris presented a hardship case to the Board regarding a non-livable mobile home on a conservation use property. This property is identified as XX009-004 and owned by Deborah Holderfield. Mrs. Holderfield wants to allow her daughter to move into the non-livable mobile home. In order to do so, 2 acres will have to be split out around the mobile home. This would change the acreage of the conservation use property to under 10. Will this be a breach? After much discussion, Mark Still made a motion that this will not be a breach if Mrs. Holderfield provides a Forest Management Plan as additional proof, since the property will be under 10 acres. Beth Buchanan seconded the motion, motion approve. Nancy Harris will contact Mrs. Holderfield regarding the Boards decision. Terah Palmer will compile a letter for Mrs. Holderfield to sign.

The Board acknowledged property identified as WN20-393 is a church and therefore meet the requirements for tax exemption for tax years 2021 and 2022. A letter will be sent regarding the Boards decision.

Guy Rogers requested the approval of the 2022 Digest. The net value increase is 25.12%. Mark Still made a motion to approve the 2022 digest. Beth Buchanan seconded the motion, motion approval. Bernice Melton, Chairman signed off on the list. The list is attached to the minutes.

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Guy Rogers submitted the 2022 Exempt Property Digest (Real and Personal) List to be approved by the Board. Mark Still made a motion to approve this list. Beth Buchanan seconded the motion, motion approved. Bernice Melton, Chairman signed off on the list. The list is attached to the minutes.

The Assessment Appeal Value Change List was submitted to the Board for approval. Beth Buchanan made a motion to approve this list. Mark Still seconded the motion, motion approved. Bernice Melton, Chairman signed off on the list. This list is attached to the minutes.

The list of Assessment Appeal No Value Changes was submitted to the Board for Approval. Beth Buchanan made a motion to approve this list. Mark Still seconded the motion, motion approved. Bernice Melton, Chairman signed off on the list. **This list is attached to the minutes.**

There were no Homestead Applications for the month of June.

The ACO's for the month of June 2022 were reviewed by the Board for approval. Mark Still made a motion to approve the June 2022 ACO's. Beth Buchanan seconded the motion, motion approved. This list is attached to the minutes. A copy will be sent to the Secretary of the Board of Commissioners for entry into their official records.

The Vehicle Appeals for the month of June 2022 were reviewed by the Board. Beth Buchanan made a motion to approve this list. Mark Still seconded the motion, motion approved. The list is attached to the minutes.

Guy presented the Monthly Activity Report to the Board for their review.

Guy provided the Board with the following office updates:

*98.3% of the Tax Assessors 2022 budget was used.

*There were 429 online appeals that were started but only 195 were submitted.

*Guy shared a letter with the Board to determine if it was an appeal or not. The Board agreed unanimously that it was not an appeal.

There were 202 lots from Chelsea Park that were supposed to receive SB346. Beth motioned to sign the Waiver and Release for the 202 lots reflecting the sale price (SB346). Mark Still seconded the motion, motion approved.

XX027-011, 012 and 015 were conservation use parcels table from last month's meeting, pending a Forest Management Plan. The Forest Management Plans were received for all 3 parcels. Beth Buchanan made a motion to approve these conservation use applications. Mark Still seconded the motion, motion approved.

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The Board acknowledged the retirement resignation of Secretary and Real Property Appraiser, Kim Hoopaugh effective July 22, 2022. Sherrie Lacrimosa will be the Secretary to the Board until January 2023 elections.

Beth Buchanan made a motion to adjourn the meeting at 10:27 a.m. Mark Still seconded the motion, motion approved.

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Bernice Melton, Chairman

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Beth Buchanan

Mark Still