

Barrow County Board of Assessors

30 N. Broad St. * Winder, Georgia 30680 * (770) 307-3108

Ronnie Morrow Assessor Beth Buchanan Assessor

Bernice Melton Chairman

Barrow County Board of Assessors Agenda September 13, 2023

I. Call to Order:

The September 13, 2023 meeting of the Barrow County Board of Assessors was called to order at 9:14 am by Chairman, Bernice Melton. Those in attendance were as follows; Chairman, Bernice Melton and Board Members Beth Buchanan and Ronnie Morrow. Also in attendance were Chief Appraiser, Guy Rogers and Sherrie Lacrimosa, Board Secretary.

II. Approval of the August 9, 2023 Meeting Minutes as written:

Ronnie Morrow made a motion to approve the Minutes from the August 9, 2023 Board of Assessor Meeting as written. Beth Buchanan 2nd the motion. Motion carried.

III. Additions or Deletions:

a) Chief Appraiser Guy Rogers advised the Board of Assessors of Controlled Blasting / Powderman Products whose account had been sent to Traylor Business Services for an Audit. The auditors found a few discrepancies in the audit and made the corrections. A letter was sent on July 21, 2023 to the company advising them of the findings and the changes made to their account. Powderman had 45 days from the date of the letter to appeal the changes. The final appeal date would be September 4, 2023. On September 12, 2023 The Tax Assessors Office received a letter dated September 1, 2023 disputing some of the findings in the audit. Attached to the letter were copies of emails sent to the auditor in July. However they were not printed until September 8, 2023 which was after the September 4, 2023 appeal deadline. The envelope also had no postage cancellation date marked on it.

Mr. Rogers asked the Board of Assessors to make an official decision about accepting of denying.

Beth Buchanan made a motion to deny accepting the appeal as it was an untimely appeal. Ronnie Morrow 2nd the motion. Motion carried.

IV. Appointments:

a) None

V. Discussion and Consideration:

a) Approval of Exempt Property – Heritage Baptist Inc. - XX121-034C AND XX121-034D:

Beth Buchanan made a motion to approve the Exempt property application for Heritage Baptist Church Inc. – Parcels XX121-034C and XX121-034D. Ronnie Morrow 2nd the motion. Motion carried.

- Approval of ACO's:
 Beth Buchanan made a motion to approve the ACO's. Ronnie Morrow 2nd the motion.
 Motion carried.
- c) Approval of Homestead Exemptions:
 Ronnie Morrow made a motion to approve the Homestead Exemption. Beth Buchanan 2nd the motion. Motion carried.
- d) Approval of Motor Vehicle Appeals: Beth Buchanan made a motion to approve the Motor Vehicle Appeals. Ronnie Morrow 2nd the motion. Motion carried.
- e) Appeals (Value Change, 30 Day Notices):
 Ronnie Morrow made a motion to approve the Appeals (Value Change, 30 Day Notices). Beth Buchanan 2nd the motion. Motion carried.
- f) Appeals (No Value Change, Forward BOE): Beth Buchanan made a motion to approve the Appeals (No Value Change, Forward BOE). Ronnie Morrow 2nd the motion. Motion carried.

VI. Other Business:

a) Monthly Activity Report: Chief Appraiser, Guy Rogers presented the Monthly Activity Report to the Board of Assessors for the month of August 2023 and advised them that the appraisers have been actively working the appeals and are out in the field daily.

b) Office Update:

Chief Appraiser, Guy Rogers advised the Board of Assessors that the Board of Equalization hearings for the appeals will start September 19, 2023 and five (5) days of hearings have been scheduled so far.

Mr. Rogers told the Board of Assessors, the 2023 Digest had been approved and the Tax Commissioner had received the OK to Bill by the Revenue Commission and the bills have been sent to the printer to be printed and mailed by September 15th.

Mr. Rogers gave the Board of Assessors an update on the new position for an Appraiser. He advised the Board that he had advertised for 6 weeks. He had two (2) interviews during that time and offered the position to one (1) candidate who turned it down. There have been no other applicants. He talked with Human Resources and has moved Sarah Reed to an Appraisal Assistant (trainee) position. She is in training with Kevin Pirkle and will have one (1) year to attend classes and achieve her Appraiser I certification. Mr. Rogers told the Board because of this, he has started advertising for the Appraiser Assistant position for the front counter and has received several applications. He will begin interviewing applicants on September 21, 2023.

Mr. Rogers advised the Board of Assessors that he had received the Sales Ratio from the State and appealed the findings. He had a meeting with the State Auditors and a couple of people from the Board of Education regarding the Ratio. Mr. Rogers said there were about 87 sales included in the Ratio that he has requested them to remove which should help with bringing our Ratio numbers up.

VII. Adjournment:

Beth Buchanan made a motion to adjourn. Ronnie Morrow 2nd the motion. Motion carried. The September 13, 2023 meeting of the Barrow County Board of Assessors adjourned at 10:59 am.

Bernice Melton, Chairman

Beth Buchanan

Ronnie Morrow