



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

William Hockaday Assessor Beth Buchanan Assessor Bernice Melton Assessor Mark Still Assessor

### **Board of Assessors Meeting Minutes September 8, 2021**

William Hockaday, Chairman called the Barrow County Board of Assessors to order on September 8, 2021 at 9:00 a.m. Present for the meeting were Board members Bernice Melton, Beth Buchanan, Mark Still, and Secretary Kim Hoopaugh. Guy Rogers, Chief Appraiser, also attended the meeting.

Bernice Melton made a motion to approve the August 11, 2021 minutes as written. Mark Still seconded the motion and Beth Buchanan agreed, motion approved.

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

The Board acknowledged William Hockaday, Chairman will be retiring from the Board of Assessors effective October 1, 2021. Bernice Melton, Vice-Chairman will serve as the Chairman for the remainder of the year.

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

The list of Homestead Applications for the month were reviewed by the Board. Bernice Melton made a motion to approve this list. Beth Buchanan seconded the motion and Mark Still agreed, motion approved. William Hockaday, Chairman signed off on the list. **The list is attached to the minutes.** 

The ACO's for the month of August 2021 were reviewed by the Board for approval. Mark Still made a motion to approve the August 2021 ACO's. Beth Buchanan seconded the motion and Bernice Melton agreed, motion approved. William Hockaday, Chairman signed off on the list. **This list is attached to the minutes.** A copy will be sent to Danielle Austin, Secretary to the Board of Commissioners for entry into their official records.

The Vehicle Appeals for the month were reviewed by the Board. Mark Still made a motion to approve this list. Bernice Melton seconded the motion and Beth Buchanan agreed, motion approved. William Hockaday, Chairman signed off on the list. **The list will be attached to the minutes.** 

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

### **Board of Assessors Meeting Minutes September 8, 2021**

Guy provided the Board with the following office updates:

- \*Mobile Assessor software is being installed. GMAS will be here very soon after installation is complete. It will be approximately a month before field appraisers will begin using it.
- \*Guy gave each board member a copy of the 2021 millage rates. Auburn and Statham have not yet set theirs.
- \*John Landers completed and passed his Appraiser III exam. Dustin Clack completed his Appraiser III exam but did not score above a 70.
- \*The 2021 digest was approved and is in the process of being billed.
- \*Board of Equalization hearings will be held September 13<sup>th</sup>- 15<sup>th</sup> and 28th.
- \*The office is working hard and doing well.

Bernice Melton made a motion to adjourn the meeting at 9:36 a.m. All Board members agreed.

Beth Buchanan

Mark Still

Bernice Melton, Chairman

## BARROW COUNTY BOARD OF ASSESSORS

DATE: 9/8/21

-											
	ASSESSMENT APPEAL NO CHANGE IN VALUE										
	FORWARDED TO THE BOARD OF EQUALIZATION										
	PARCEL # PROPERTY OWNER(s)										
1	XX026F-022	CHEATHAM, MARK & DIANE									
2	XX064-015B	HOOPER, RICHARD L C/O PREFREED TAX									
3	XX052E-015	OPREA TRADE & HOLDING GROUP C/O RICHARDSON									
4	WN12-541A	J&J PROMISE PROERTY GROUP LLC C/O KLM									
5	AU05-035	BLT SWEET APPLE LLC C/O PARADIGM									
6	AU05-035A	BLT SWEET APPLE LLC C/O PARADIGM									
7	AU05-035B	BLT SWEET APPLE LLC C/O PARADIGM									
8	XX052G-006	CORO HWY 316 LLC C/O FELLERS ETAL									
9	XX052G-012	CORO HWY 316 LLC C/O FELLERS ETAL									
10	XX074-003A	CORO HWY 316 LLC C/O FELLERS ETAL									

BOA CHAIRMAN:

Villami/ Hodel DATE: 9/8/2

#### BARROW COUNTY BOARD OF ASSESSORS

DATE: 9/8/21

	ASSESSMENT APPEAL VALUE CHANGES										
	PARCEL#	PROPERTY OWNER(s)	ORIGINAL	ADJUSTED	REASON						
	TARCEL#	THOTERT OWNER(3)	VALUE	VALUE	NEASON						
1	WN19-098	KIKASHA PROPERTIES LLC	\$627,206	\$535,809	ADJUSTED DUE TO COVID INCLUENCE						
2	WN21-015	RYAN, SUSAN ELDER C/O STALLINGS	\$867,362	\$739,597	ADJUSTED DUE TO COVID INCLUENCE						
3	WN16-021	STORE MASTER FUNDING C/O TOLER	\$5,768,738	\$4,897,832	ADJUSTED DUE TO COVID INCLUENCE						
4	XX028B-004	FIORE, JAMES & LORI	\$685,264	\$657,148	ADJUSTED FOR FLOOD PLAIN & UPDATED PHYSICAL INFO						
5	XX029-081	DICKERSON, EDGAR W	\$359,647	\$345,121	UPDATED PHYSICAL INFO						
6	XX068-041	SULLIVAN, KEVIN	\$162,947	\$147,469	UPDATED PHYSICAL INFO						
7	XX053-031L	FIK REALTY C/O RYAN LLC	\$1,498,710	\$1,317,143	ADJUSTED DUE TO COVID INCLUENCE						
8	XX073-022	FARR, MELVIN & FRANKI	\$458,304	\$452,349	UPDATED PHYSICAL INFO						
9	XX050-161	VERDE INV INC C/O KE ANDREWS	\$4,376,313	\$4,104,873	ADJUSTED FUNCTIONAL OBLS ON ACCESSORY						
10	XX066-034	CARVANA C/O KE ANDREWS	\$3,469,719	\$2,772,586	ADJUSTED FUNCTIONAL OBLS ON ACCESSORY						
11	XX062-003	CHANEY, JOHN & PEGGY	\$287,811	\$259,707	ADJUSTED FOR FLOOD PLAIN & UPDATED PHYSICAL INFO						
12	BE06-119	WEST, JUNE WAGES & RANDALL	\$41,083	\$30,491	ADJUSTED PHYSICAL INFO						
13	WN06C-017	POOVAN, GEORGE	\$254,266	\$250,395	ADJUSTED PHYSICAL INFO						
14	WN20-387	PICHAN, RONALD DAVID	\$88,694	\$88,594	DELETED OUT BUILDING VALUE						
15	WN20-388	THE JOHN E PICHAN REV TRUST	\$124,127	\$120,485	ADJUSTED PHYSICAL INFO						
16	WN20-389	PICHAN, RONALD DAVID	\$135,299	\$126,229	ADJUSTED PHYSICAL INFO						
17	WN20-355	MOUA, COLLEEN L & STEVE	\$177,872	\$174,622	DISCOUNTED LOT FOR SWAMPY LAND						
18	AU05-036	YOST COMMUNITIES C/O PARADIGM	\$1,027,000	\$962,240	EQUALIZED VALUE WITH LIKE PROPERTIES						
19	XX052G-008	CORO HWY 316 C/O FELLERSS	\$2,137,500	\$1,710,000	EQUALIZED VALUE WITH LIKE PROPERTIES						
20	XX052G-011	CORO HWY 316 C/O FELLERSS	\$56,355	\$6,000	DETENTION POND EQUALIZED						

William H Howher

# **Homestead Exemption List for BOA**

Name&Address	Parcel_NO	HS	HomeDate
LONG RUTH AND LONG KAREN RENAE 505 MT MORIAH RD AUBURN, GA 30011	XX006 056	S1	08/10/2021
LAYFIELD WILLIAM O AND LAYFIELD CAROL S 284 PIERCE RD WINDER, GA 30680	XX049 031B	LVS	08/05/2021

Signature of Chairman of BØA

# **ACO Summary Batch**

Batch			21- 08						Assessn	nent
Owner Account Number	Account #	Account Type	Dig Year	Owner Name	C #	ACOKEY	Property	ТО	Original	Revised
114089	41002	Pers	2021	LATIN FLAVORS STEAKHOUSE INC	21-08	4327	WN12 182	01	0	298,428
LATE FILED RETUR	RN						•	•	·	
35903	5987	Real	2021	HAMWAY MARGARET A	21-08	4328	XX105 119	06	401,170	304,510
ACREAGE SHOULD	REFLECT 7.48 FC	OR 2021								
45818	15934	Real	2021	LAYFIELD WILLIAM O AND	21-08	4329	XX049 031B	06	310,194	310,194
ADD LVS EXEMPTI	ON									
102294	39867	Pers	2020	GATEWAY GARDENS LLC	21-08	4330		01	12,739	0
THIS ACCOUNT DE	ELETED FOR 2019	SHOULD HAVE	BEEN DEL	ETED FOR 2020 AS WELL						
74385	0	Pers	2021	ROBERTS LARRY LAMAR	21-08	4331	XX025 007	06	4,620	278
MOBILE HOME ABA	ANDONED, VANDA	ALIZED AND IN	VERY POO	R CONDITION-UNLIVEABLE.						
74385	0	Pers	2020	ROBERTS LARRY LAMAR	21-08	4332	XX025 007	06	4,620	278
MOBILE HOME ABA	ANDONED, VANDA	LIZED AND IN	VERY POO	R CONDITION-UNLIVEABLE.						
74385	0	Pers	2019	ROBERTS LARRY LAMAR	21-08	4333	XX025 007	06	4,620	278
MOBILE HOME ABA	ANDONED, VANDA	LIZED AND IN	VERY POO	R CONDITION-UNLIVEABLE.						
86622	38556	Pers	2021	GLOBE COMMUNICATIONS, LLC	21-08	4335	CA01 001HB1	07	79,544	246,014
AMENDED RETURN	FILED 8/17/21									
5855	5965	Pers	2021	JIM BELT INC	21-08	4336		06	236,396	251,558
LATE RETURN FILE	D 8/23/2021						-			
53822	0	Pers	2021	HAMILTON SARA JO	21-08	4338	MXX063 002	06	4,898	0
MOBILE HOME RAZ	ZED AUGUST 2020	-DELETED FROM	M PREBILL	DIGEST.						

112084	1301	Real	2021	GWINNETT COUNTY, GEORGIA	21-08	4339	XX041 001	06	140,163	140,163
PARCEL SHOULD BE	EXEMPT								•	
97132	542	Real	2021	BRASELTON CROSSING HOSPITALITY INC	21-08	4340	BR023 025	05	3,127,072	3,127,072
APPEAL RESOLVED 15% BILL OUT		•			'				•	
110059	13867	Real	2021	CARVER BRANDON AND	21-08	4341	WN20 183	01	79,567	79,567
APPEAL RESOLVED 15% BILL OUT										
92912	33092	Real	2021	HARPER GERALD L AND	21-08	4342	XX028 001E	06	315,854	315,854
APPEAL RESOLVED 15% BILL OUT										
75129	32819	Real	2021	BAILEY MERRILL L	21-08	4343	XX088 021B	06	77,664	77,664
APPEAL RESOLVED 15% BILL OUT										
110558	17178	Real	2021	CHO TIMOTHY YEONHYUNG	21-08	4344	XX091 029B	06	10,126	10,126
APPEAL RESOLVED 15% FINAL BILL OU	Т				'					
30514	33505	Real	2021	SMITH BOBBY L AND	21-08	4345	XX025 046B	06	65,274	65,274
APPEAL RESOLVED 15% FINAL BILL OU	т									
79495	17317	Real	2021	FOLEY PRODUCTS COMPANY	21-08	4346	XX106 150C	06	8,834,116	8,834,116
APPEAL RESOLVED 15% FINAL BILL OU	Т								,	
88740	2036	Real	2021	PIERCE HARDY LIMITED PARTNERSHIP	21-08	4347	XX050 060	06	1,096,724	1,096,724
APPEAL RESOLVED 15% FINAL BILL OU	т								•	
86675	29367	Real	2021	CBD INVESTMENTS LLC	21-08	4348	XX026G 014	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OU	т									
86675	29371	Real	2021	CBD INVESTMENTS LLC	21-08	4349	XX026G 018	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OU	т									
86675	29374	Real	2021	CBD INVESTMENTS LLC	21-08	4350	XX026G 021	06	57,040	57,040
APPEAL RESOLVED	г									
15% FINAL BILL OUT	t.									

APPEAL RESOLVED 15% FINAL BILL OUT										
86675	29376	Real	2021	CBD INVESTMENTS LLC	21-08	4352	XX026G 023	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86675	29380	Real	2021	CBD INVESTMENTS LLC	21-08	4353	XX026G 027	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86675	29381	Real	2021	CBD INVESTMENTS LLC	21-08	4354	XX026G 028	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86675	29384	Real	2021	CBD INVESTMENTS LLC	21-08	4355	XX026G 031	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86675	29388	Real	2021	CBD INVESTMENTS LLC	21-08	4356	XX026G 035	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT							L			
86675	29389	Real	2021	CBD INVESTMENTS LLC	21-08	4357	XX026G 036	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT		I		L			L			
86675	29391	Real	2021	CBD INVESTMENTS LLC	21-08	4358	XX026G 038	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86675	29395	Real	2021	CBD INVESTMENTS LLC	21-08	4359	XX026G 042	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86675	29396	Real	2021	CBD INVESTMENTS LLC	21-08	4360	XX026G 043	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86675	29401	Real	2021	CBD INVESTMENTS LLC	21-08	4361	XX026G 048	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86675	29412	Real	2021	CBD INVESTMENTS LLC	21-08	4362	XX026G 059	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86675	29414	Real	2021	CBD INVESTMENTS LLC	21-08	4363	XX026G 060	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										

86675	29418	Real	2021	CBD INVESTMENTS LLC	21-08	4364	XX026G 064	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT	г			L			L			
86675	29419	Real	2021	CBD INVESTMENTS LLC	21-08	4365	XX026G 065	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86675	29422	Real	2021	CBD INVESTMENTS LLC	21-08	4366	XX026G 068	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86675	29427	Real	2021	CBD INVESTMENTS LLC	21-08	4367	XX026G 073	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT		I		L						
86675	29428	Real	2021	CBD INVESTMENTS LLC	21-08	4368	XX026G 074	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT							I			
86676	31505	Real	2021	CBD INVESTMENTS LLC	21-08	4369	XX026G 076	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT		L								
86676	31506	Real	2021	CBD INVESTMENTS LLC	21-08	4370	XX026G 077	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31507	Real	2021	CBD INVESTMENTS LLC	21-08	4371	XX026G 078	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT				<u></u>						
86676	31509	Real	2021	CBD INVESTMENTS LLC	21-08	4372	XX026G 080	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31510	Real	2021	CBD INVESTMENTS LLC	21-08	4373	XX026G 081	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31511	Real	2021	CBD INVESTMENTS LLC	21-08	4374	XX026G 082	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31512	Real	2021	CBD INVESTMENTS LLC	21-08	4375	XX026G 083	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT				L						
86676	31513	Real	2021	CBD INVESTMENTS LLC	21-08	4376	XX026G 084	06	57,040	57,040

APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31514	Real	2021	CBD INVESTMENTS LLC	21-08	4377	XX026G 085	06	57,040	57,04
APPEAL RESOLVED 15% FINAL BILL OUT				L						
86676	31515	Real	2021	CBD INVESTMENTS LLC	21-08	4378	XX026G 086	06	57,040	57,04
APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31517	Real	2021	CBD INVESTMENTS LLC	21-08	4379	XX026G 088	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31518	Real	2021	CBD INVESTMENTS LLC	21-08	4380	XX026G 089	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31519	Real	2021	CBD INVESTMENTS LLC	21-08	4381	XX026G 090	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31520	Real	2021	CBD INVESTMENTS LLC	21-08	4382	XX026G 091	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31521	Real	2021	CBD INVESTMENTS LLC	21-08	4383	XX026G 092	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31525	Real	2021	CBD INVESTMENTS LLC	21-08	4384	XX026G 096	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT							•			
86676	31527	Real	2021	CBD INVESTMENTS LLC	21-08	4385	XX026G 098	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31528	Real	2021	CBD INVESTMENTS LLC	21-08	4386	XX026G 099	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT										
86676	31529	Real	2021	CBD INVESTMENTS LLC	21-08	4387	XX026G 100	06	57,040	57,040
APPEAL RESOLVED 15% FINAL BILL OUT			1							
86676	31530	Real	2021	CBD INVESTMENTS LLC	21-08	4388	XX026G 101	06	57,040	57,040

APPEAL RESOLVED 15% FINAL BILL OUT	
60 Records included in report	17,144,001 17,496,73
111.11.	
Chairman, County Board of Assessors	Date

	MOTOR VEHICLE APPEALS											
Appeal Year	Taxpayer Name	Property Type	Parcel ID No. / Personal Acct #	Tax Year Of Appeal	Status	State Current Value (40%)	40% Taxpayer's Return Value	TAO Current Value (40%)				
2021	ERVIN CLINTON	MV		2021	R	2,790	1,680	1,680				
	FRAZIER DAVID L	MV		2021	R	1,380	440	440				
	MCKAY JOHN J	MV		2021	R	920	200	200				
		COUNT	3	Year Totals >>		5,090	2,320	2,320				
Total		COUNT	3	GRAND TOTAL		5,090	2,320	2,320				

	1.5-11 1/1.1.1.	
Date	Signature, Chairman Board of Tax Assessors	