

Barrow County

Board of Assessors

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



**BARROW
COUNTY**

Beth Buchanan
Assessor

Bernice Melton
Assessor

Mark Still
Assessor

Board of Assessors Meeting Minutes October 13, 2021

Bernice Melton, Chairman called the Barrow County Board of Assessors to order on October 13, 2021 at 9:00 a.m. Present for the meeting were Board members Beth Buchanan, Mark Still, and Secretary Kim Hoopaugh. Guy Rogers, Chief Appraiser, also attended the meeting.

Bernice Melton made a motion to approve the September 8, 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 Brotherhood Club Inc.'s exempt property application for parcel XX125-126, which was originally reviewed by the Board at the April 14th meeting has been rescinded. The 501(c) 3 for this organization had applied for was denied.

The Board reviewed an exempt property application submitted by the Barrow Ministry Village Inc. for the 2022 Tax Digest. The property is located at 70 Church St. (WN12-453). After some discussion, the Board decided to table this application until next month's meeting. Guy will get the Board the additional information that they requested.

The Board reviewed an exempt property application submitted by the Winder Woman's Club for the 2022 Tax Digest. The property is located at 15 W. Midland Ave. (WN12-249). After some discussion, Mark Still made a motion to approve the application for tax exemption on parcel (WN12-249). Beth Buchanan agreed, motion approved. A letter will be sent informing them of the Board's decision.

The Board reviewed a letter that was sent by Ms. Natheda Hicks. She is the owner of parcel XX042-033. A letter will be sent to Ms. Hicks informing her that in accordance with the law there is nothing that the Board of Assessors can do to change her value or her taxes.

The Board reviewed a letter that was sent by Susan and John McCloud. They own an unbuildable lot located on Skeet Hill Ct. (AU16A-006). The value of this lot increased from \$5,550 to \$37,000. The McCloud's did not appeal this value but wanted this office to know that this value is outrageous and closer to what the value of a buildable lot would be. Guy recommended adjusting the value of this unbuildable lot to \$10,000 for the 2021 value. \$37,000 was an erroneous value and more in line with a buildable lot. Mark Still made a motion to approve Guy's recommendation to adjust the 2021 value to 10,000. Beth Buchanan agreed, motion approved. An ACO will be sent to the Tax Commissioners office and a letter will be sent to Mr. and Mrs. McCloud informing them of the change.

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Guy asked the Board to adopt the 37.24% equalization ratio for 2021 Public Utilities tax year. Mark Still made a motion to accept the 37.24% equalized ratio for 2021 Public Utilities tax year. Beth Buchanan agreed, motion approved.

Guy asked the Board to approve the Public Utilities Assessment Notices & Values set by the Georgia Department of Revenue. Beth Buchanan made a motion to approve the notices. Mark Still agreed, motion approved.

Guy Rogers asked the Board to approve the 2022 ABOS schedule update. Beth Buchanan made a motion to approve. Mark Still agreed, motion approved.

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

The ACO's for the month of September 2021 were reviewed by the Board for approval. Beth Buchanan made a motion to approve the September 2021 ACO's. Mark Still agreed, motion approved. Bernice Melton, 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. Beth Buchanan agreed, motion approved. Bernice Melton, 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.


Guy provided the Board with the following office updates:

- *Training on the Mobile Assessor began on Tuesday and will continue through Thursday.
- *The revaluation on Commercial and Industrial properties has started.
- *Guy asked the Board how they wanted to handle the Settlement Conferences. It was decided that Guy and the appraisers will handle them and give the board an update at monthly meetings. There is one appeal going to Superior Court so far.
- *Guy talked to the Board about a conservation use that they denied but was appealed and then approved by the Board of Equalization. After much discussion, the Board agreed that the Tax Assessors office should take the appeal to Superior Court.

Bernice Melton made a motion to adjourn the meeting at 10:10 a.m. All Board members agreed.

Beth Buchanan

Mark Still



Bernice Melton, Chairman