



Barrow County

Board of Assessors

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

Ronnie Morrow
Chairman

Beth Buchanan
Assessor

Shawn McDougall
Vice-Chairman

Barrow County Board of Assessors Minutes **January 14, 2026**

I. Call to Order:

Chairman, Ronnie Morrow called the January 14, 2026 Meeting of the Barrow County Board of Assessors to order at 9:00 am.

II. Pledge of Allegiance:

Chairman, Ronnie Morrow lead the Board in the Pledge of Allegiance.

III. Approval of the Agenda:

Shawn McDougall made a motion to approve the January 14, 2026 Agenda. Beth Buchanan 2nd the motion. Motion carried.

IV. Added Executive session:

Chairman, Ronnie Morrow made a motion to enter into executive session at 9:02 am. Shawn McDougall 2nd the motion. Motion carried.

Beth Buchanan made a motion to enter back into regular session at 9:27. Chairman, Ronnie Morrow 2nd the motion. Motion carried.

V. Approval of the December 10, 2025 Board of Assessors Meeting Minutes as written:

Shawn McDougall made a motion to approve the Minutes of the December 10, 2025 Barrow County Board of Assessors Meeting Minutes. Chairman Ronnie Morrow 2nd the motion. Motion carried.

VI. Additions or Deletions:

a) None

Chairman, Ronnie Morrow requested this item be presented before the **Approval of the Agenda** in future meetings.

VII. Appointments:

a) None

VIII. Selection of Officers for the Board of Assessors for 2026:

a) Nominations for Chairman of the Barrow County Board of Assessors

Shawn McDougall made a motion to appoint Ronnie Morrow as Chairman of the Board of Assessor. Beth Buchanan 2nd the motion. Motion carried. Ronnie Morrow will be Chairman of the Barrow County Board of Assessors for 2026.

- b) Nominations for Secretary to the Barrow County Board of Assessors
Shawn McDougall made a motion to appoint Sherrie Lacrimosa as Secretary to the Board of Assessors. Ronnie Morrow 2nd the motion. Motion carried. Sherrie Lacrimosa will be the Secretary to the Barrow County Board of Assessors for 2026.
- c) Nominations for Vice Chairman of the Barrow County Board of Assessors
Beth Buchanan made a motion to appoint Shawn McDougall as Vice Chairman of the Board of Assessors. Ronnie Morrow 2nd the motion. Motion carried. Shawn McDougall will be the Vice Chairman of the Barrow County Board of Assessors for 2026

IX. Discussion and Consideration:

- a) Approval of ACO's:
Shawn McDougall made a motion to approve the ACO's. Beth Buchanan 2nd the motion. Motion carried.
Additional information will be sent over with the ACO's for TOOMBS, WILLIAM to the Tax Commissioner's office.
- b) Approval of Homestead Exemptions:
Beth Buchanan made a motion to approve the Homestead Exemptions. Shawn McDougall 2nd the motion. Motion carried.
- c) Approval of Motor Vehicle Appeals:
Shawn McDougall made a motion to approve the Motor Vehicle Appeals. Beth Buchanan 2nd the motion. Motion carried.
- d) Public Utility Notices: Approval of PU Level of Assessment and Approval to mail out Notices:
Chairman, Ronnie Morrow made a motion to approve the PU Level of Assessment at 40%. Beth Buchanan 2nd the motion. Motion carried.
Chairman, Ronnie Morrow made a motion to approve mailing out the Public Utility Notices. Beth Buchanan 2nd the motion. Motion carried.
- e) XX127-048A WILSON, LILA B
Discussion
- f) BENCO Audit
Chief Appraiser, Guy Rogers advised the board what he discussed with the county attorney.
- g) Airport Letter:
Shawn McDougall requested we keep this on the Agenda to review monthly.

X. Other Business:

- a) Monthly Activity Report:
Chief Appraiser, Guy Rogers presented the December Monthly Activity Report to the Board.
- b) 2026 Beginning Sales Ratios

Chief Appraiser, Guy Rogers presented the 2026 Beginning Sales Ratios to the Board.

- c) Veterans Homestead Exemption
Chief Appraiser, Guy Rogers presented the Veterans Homestead Exemption for 2026 to the Board.
- d) Social Security Maximum Exemption
Chief Appraiser, Guy Rogers presented the Social Security Maximum Exemption for 2026 to the Board.
- e) Office Update:
Chief Appraiser, Guy Rogers advised the Board that we have updated our information we hand out about our exemptions for 2026.

Mr. Rogers advised the Board about Traylor audits for Personal Property.

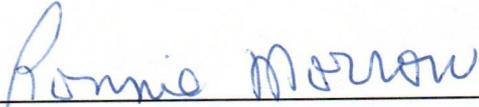
Mr. Rogers advised the Board that Novaland in Park 53 is being audited.

Mr. Rogers presented a new Board of Assessors Policy Manual to review.

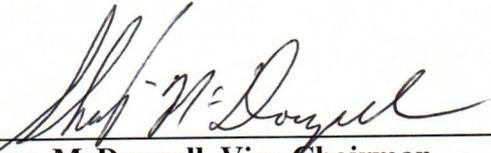
Mr. Rogers allowed Tax Commissioner, Jessica Garrett to inform the Board that Speaker Burns is talking about eliminating property tax on all homesteaded properties.

XI. Adjournment:

Beth Buchanan made a motion to adjourn. Shawn McDougall 2nd the motion. Motion carried. The September 17, 2025 meeting of the Barrow County Board of Assessors adjourned at 10:47 am.



Ronnie Morrow, Chairman



Shawn McDougall, Vice-Chairman



Beth Buchanan

Respectfully Submitted,
Kimberley Thomas, Board Secretary