



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 August 12, 2026

I. Call to Order:

The August 12, 2026, Board of Assessors meeting was called to order at 9:00 am by Board Chairman, Ronnie Morrow.

Those in attendance were as follows;

Ronnie Morrow – Board Chairman, Shawn McDougall – Vice-Chairman, and Beth Buchanan – Board Member.

Also in attendance were, Chief Appraiser Guy Rogers, Assistant Chief Appraiser Kein Pirkle, Staff Member Kim Thomas, sitting in for Board Secretary Sherrie Lacrimosa who was absent, Tax Commissioner Jessica Garrett and citizens, Nancy Everett and David Barr.

II. Pledge of Allegiance:

III. Additions or Deletions:

- a) None

IV. Approval of the Agenda:

Ronnie Morrow made a motion to approve the agenda. Shawn McDougall 2nd the motion. Motion carried unanimously.

V. Approval of July 08, 2026, Board of Assessors Meeting Minutes as written:

Ronnie Morrow made a motion to approve the minutes of the July 8, 2026 Board of Assessors Meeting as written. Shawn McDougall 2nd the motion. Motion carried unanimously.

VI. Appointments:

- a) Nancy L Everett – XX101-140; 1352 Cambridge CT., Bethlehem, GA 30620 – Appeal
Shawn McDougall made a motion to approve the adjustment requested by Ms. Everett, going back three years as going back any further would need to be approved by the Barrow County Board of Commissioners. Beth Buchanan 2nd the motion. Motion carried unanimously.

VII. Tabled From July 08, 2026:

- a) Conservation Use Continuations Over 10 Acres:
 - 1) XX076A-014 – Tabled from July 8, 2026 to obtain more information.
Ronnie Morrow made a motion to approve the Conservation Use Continuation. Beth Buchanan 2nd the motion. Motion carried unanimously.
 - 2) XX105- 058A – Tabled from July 8, 2026 pending clarification of the law.:
Shawn McDougall made a motion to approve the Conservation Use Continuation.
Ronnie Morrow 2nd the motion. Motion carried unanimously.
- b) CBP ACO's:
Ronnie Morrow made a motion to approve the ACO's for CBP. Shawn McDougall 2nd the motion. Motion carried unanimously.

- c) Closed Business ACO's:
Ronnie Morrow made a motion to approve the ACO's on closed businesses. Beth Buchanan 2nd the motion. Motion carried unanimously.

VIII. 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 unanimously.
- b) Approval of Homestead Exemptions:
Beth Buchanan made a motion to approve the Homestead Exemption applications. Shawn McDougall 2nd the motion. Motion carried unanimously.
- c) Approval of Motor Vehicle Appeals:
Beth Buchanan made a motion to approve the Motor Vehicle Appeals. Shawn McDougall 2nd the motion. Motion carried unanimously.
- d) Approval of Conservation Use New and Renewal Applications:
Beth Buchanan made a motion to approve the Conservation Use New and Renewal Applications. Shawn McDougall 2nd the motion. Motion carried unanimously.
- e) Approval of Conservation Use Continuations:
Ronnie Morrow made a motion to approve the Conservation Use Continuations. Beth Buchanan 2nd the motion. Motion carried unanimously.
- f) Approval of Conservation Use Under 10 Acres – New:
Shawn McDougall made a motion to TABLE the Conservation Use Under 10 Acres – New applications to obtain more information. Beth Buchanan 2nd the motion. Motion carried.
- g) 2026 Digest Approval:
Beth Buchanan made a motion to approve the 2026 Digest. Shawn McDougall 2nd the motion. Motion carried unanimously.
- h) Approval of Appeal Value Changes:
Shawn McDougall made a motion to TABLE the Appeal Value Changes. Beth Buchanan 2nd the motion. Motion carried unanimously.
- i) Approval of Appeal No Change in Value:
Beth Buchanan made a motion to approve the Appeal No Change in Value. Ronnie Morrow 2nd the motion. Motion carried unanimously.
- j) 299C Discussion:
Shawn McDougall made a motion to approve 299C's as recommended by the County attorney and DOR. Ronnie Morrow 2nd the motion. Beth Buchanan opposed. Motion carried.
- k) Exempt Property Application – Come Alive Ministries of Barrow – WN13-097A:
Ronnie Morrow made a motion to approve the Exempt Property Application for Come Alive Ministries of Barrow which is located on the bottom floor of the building on this parcel (only the bottom floor of the building will be exempt). Shawn McDougall 2nd the motion. Motion carried unanimously.

IX. Other Business:

- a) Monthly Activity Report:
Chief Appraiser presented the Monthly Activity Report to the Board.

- b) Office Update:
Chief Appraiser Guy Rogers gave an Office update letting the Board know that Samantha passed Course I, Kyleigh passed her Appraiser I exam and the CenturyLink Public Utility Appeal Notice will go out.
- c) Discussion on how often attorney needs to review contracts for services:
Chief Appraiser Guy Rogers gave the Board the attorney's opinion, "as needed". Shawn McDougall requested Guy Rogers look into Evergreen Contracts.
- d) 2025 Sales Ratio Study:
Chief Appraiser Guy Rogers presented the 2025 Sales Ration Study to the Board.
- e) Digest Submission Forms to be signed:
Chief Appraiser Guy Rogers presented to Digest Submission Forms to the Board for Chairman Ronnie Morrow to sign.
- f) CUVA Field Inspection Sheet and CUVA Application Process Checklist:
Chief Appraiser Guy Rogers presented copies of the new CUVA Field Inspection Sheet and the new CUVA Application Process Checklist forms to the Board.
- g) Corrective Notice Sent Adding House – XX129-001:
Chief Appraiser Guy Rogers advised the Board that it was discovered that an iPad error occurred in 2023 and the house was partially added.
Shawn McDougall made a motion to add the house at 100% complete. Beth Buchanan 2nd the motion. Motion carried unanimously.

X. Executive Session:

Shawn McDougall made a motion to go into executive session. Beth Buchanan 2nd the motion. Motion carried unanimously.

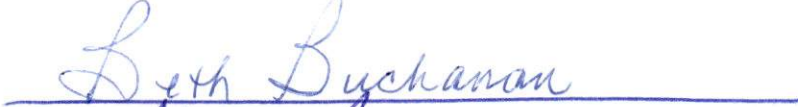
The Board of Assessors entered executive session at 12:12 pm.

Beth Buchanan made a motion to adjourn executive session. Ronnie Morrow 2nd the motion. Motion carried unanimously. The Board of Assessors adjourned executive session at 1:16 pm.

Chairman Ronnie Morrow called the regular meeting of the Board of Assessors to order at 1:16pm.

XI. Adjournment:

Beth Buchanan made a motion to adjourn. Shawn McDougall 2nd the motion. Motion carried unanimously. The meeting adjourned at 1:20 pm.


Respectfully Submitted,
Sherrie Lacrimosa, Board Secretary