



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 September 9, 2026

I. Call to Order:

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

Those in attendance were as follows;

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

Also, in attendance were Chief Appraiser Guy Rogers, Board Secretary Sherrie Lacrimosa and Tax Commissioner Jessica Garrett.

II. Pledge of Allegiance:

III. Additions or Deletions:

a) None

IV. Approval of the Agenda:

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

V. Approval of August 12, 2026, Board of Assessors Meeting Minutes as written:

Beth Buchanan made a motion to approve the minutes of August 12, 2026, Board of Assessor Meeting as written. Shawn McDougall 2nd the motion. Motion carried unanimously.

Shawn McDougall made a motion to move items VI and VII to the end of the agenda or until he shows up to give Mr. Jerry Jackson time to arrive for his appointment. Beth Buchanan 2nd the motion. Motion carried unanimously.

VI. Appointments:

a) Jerry Jackson – XX126A-077 – Conservation Use Under 10 Acres – 4.00 ac:
Mr. Jerry Jackson did not show up for his appointment.

VII. Tabled From August 12, 2026:

a) Conservation Use Under 10 Acres

1) XX126A-077 – Jerry Jackson - 4.00 ac Tabled to obtain more information:
Shawn McDougall made a motion to **deny** the Application for Conservation Use Under 10 Acres. Beth Buchanan 2nd the motion. Motion carried unanimously.

b) Approval of Appeal Value Changes:

Shawn McDougall made a motion to approve the Appeal Value Changes table from the August 12, 2026 meeting. Ronnie Morrow 2nd the motion. Beth Buchanan opposed. Motion carried.

VIII. Discussion and Consideration:

- a) Approval of ACO's:
Ronnie Morrow made a motion to approve the ACO's. Shawn McDougall 2nd the motion. Beth Buchanan opposed. Motion carried.
- 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 Appeal Value Changes:
Ronnie Morrow made a motion to approve the Personal Property Appeal Value changes. Beth Buchanan 2nd the motion. Motion carried unanimously.
Ronnie Morrow made a motion to approve the Real Property Appeal Value Changes. Motion died. Ronnie Morrow withdrew his motion. Shawn McDougall made a motion to **table** the Appeal Value Changes to give them time to review the value changes that were lower than the value of the previous year value. Beth Buchanan 2nd the motion. Ronnie Morrow opposed. Motion carried.
- e) Approval of Appeal No Change in Value:
Shawn McDougall made a motion to approve the Appeals No Change in Value. Ronnie Morrow 2nd the motion. Motion carried unanimously.
- f) Approval of Pilot Agreement:
Ronnie Morrow made a motion to approve the Pilot Agreement. Beth Buchanan 2nd the motion. Motion carried unanimously.
- g) Approval of Exempt Property Digest:
Shawn McDougall made a motion to approve the Exempt Property Digest. Ronnie Morrow 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:
 - 1) Digest Approval / Collection Letter:
Chief Appraiser Guy Rogers presented the Digest Approval / Collection Letter and advised them that the Tax Commissioner Jessica Garrett will have the Tax Bills out by September 15, 2026.
 - 2) Rolled up to AY 2027:
Chief Appraiser Guy Rogers advised the Board that the office has rolled up to AY 2027.
 - 3) Sam will be taking Course IA 9/21/2026 – 9/25/2026 and Guy will be going to the qPublic Conference 9/28/2026 – 9/29/2026 and the WinGAP Conference 9/29 – 10/02
 - 4) Fowler Farms:
Chief Appraiser Guy Rogers gave the Board an FYI about the development of Fowler Farms and the Developer, Clint Dixon wanting the 2026 tax bill to be for 1 large parcel of land and not individual lots due to the plat being approved in November 2025 but not recorded until 1/5/2026 even though development had already started before the plat was recorded.

X. Executive Session:

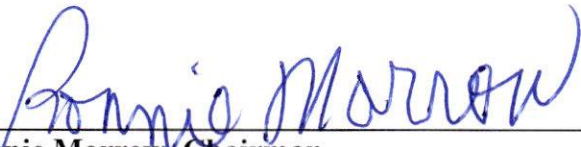
Shawn McDougall made a motion to go into Executive Session. Beth Buchanan 2nd the motion. Motion carried unanimously.

The Barrow County Board of Assessors entered Executive Session at 11:25am.

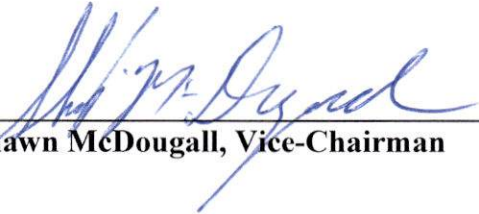
Beth Buchanan made a motion to come out of Executive Session and enter back into the regular meeting of the Board of Assessor at 11:55 am. Shawn McDougall 2nd the motion. Motion carried unanimously and the Board of Assessors meeting was called to order at 11:55 am.

XI. Adjournment:

Beth Buchanan made a motion to adjourn. Shawn McDougall 2nd the motion. Motion carried unanimously. The meeting adjourned at 11:59 am.



Ronnie Morrow, Chairman



Shawn McDougall, Vice-Chairman

Beth Buchanan

Respectfully Submitted,
Sherrie Lacrimosa, Board Secretary