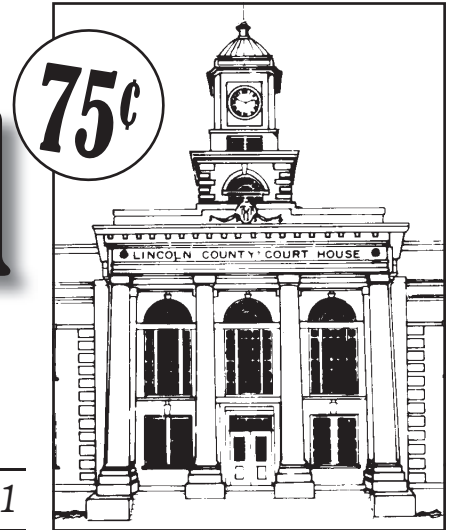


The Lincoln Journal



"To thine own self be true, and it must follow, as the night the day, thou canst not then be false to any man."

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Students build model of county soils

Lincoln County now has a model of what layers of soils are found here, thanks to Lincoln County High School's Agriculture Mechanics Class. The county is fortunate to have one of the few such displays in the state.

Class instructor Chase McGill and students constructed a soil monolith which represents a vertical slice of soil in its natural position. It is used to display soils and their properties for a variety of educational purposes. Soil represented includes parts of Lincoln County; one sample is from Tankersley Farms.

Participating students shown are Hannah Johnson, Annalise Leclerc, Kali Amato, Caden Shaufelberger, Dalton McMunn, Aiden Weir, Trevin Cullars, Talon Burgess, James Mattison, Kayden Stafford, RJ Crite, Lane Pardon, CJ Zellars, Tristan Pia, Tyler McQuigg, Makayla Shipley, Kaillen Tackett, Keshon Gartrell, and Travious Jones.

The project was sponsored by H & H Industrial, O'Brien Glass Company, Tankersley Farms, Lincoln County Soil & Water Conservation, and the Natural Resources Conservation Service of the U.S. Department of Agriculture.



Local governments cut millage rate to offset higher property appraisals

Millage Rate to Drop from 32 to 27

Property owners can look forward to a substantial cut in Lincoln County's millage rate to offset higher property appraisals, thanks to action by the Lincoln County Board of Education, Lincoln County Board of Commissioners, and Lincoln County Development Authority.

Taxpayers in the county should see the combined millage rate drop from 32.13 to 27.581, relieving many property owners of any actual tax increase next year, and limiting the amount of increase on higher valued properties.

The Board of Education takes in around 62% of total property taxes, while the Board of Commissioners receive 35%, and the Development Authority is funded with roughly 3%. None of the government bodies have any authority over assessing property values but can impact actual taxes paid by adjusting their respective millage rates.

All three taxing agencies have committed to lower their millage rate to produce the same revenue as this year using the higher appraised values along with increases in the overall tax digest from new construction. The county recorded the largest number of new home construction permits on record in 2020 and expects even higher numbers for 2021.

recorded in actual sale prices. "The Board of Assessors has to comply with Georgia standards on property values and must by state law set values between 90-110% of recent sale prices. The Georgia Department of Audits and Accounts inspect each county annually, and

non-compliance results in penalties for the county." Adair says Lincoln County has passed the annual audit for 19 consecutive years.

Any property owner who feels their appraisal is too high may file an appeal before October 4. (See "Deadline Looms" in this issue.)

APPEAL OF ASSESSMENT FOR DIGEST YEAR			
Name		Home Phone	
Address		Work Phone	
City		Email Address	
State		Zip	
Property / Appeal Type (Check One)			
<input type="checkbox"/> Real	<input type="checkbox"/> Personal	<input type="checkbox"/> Motor Vehicle	<input type="checkbox"/> Manufactured Home
Property ID Number	Account Number		
Property Description			
Specify Grounds for Appeal:		You must select only one of the following options	
<input type="checkbox"/> Value	<input type="checkbox"/> Uniformity	<input type="checkbox"/> Taxability	<input type="checkbox"/> Exemption Denied
<input type="checkbox"/> Breach of Covenant	<input type="checkbox"/> Denial of Covenant	<input type="checkbox"/> BOE: appeal to the county board of equalization with appeal to the superior court (any/all grounds) <input type="checkbox"/> ARBITRATION: to arbitration with an appeal to the superior court (valuation is only grounds that may be appealed to arbitration) <input type="checkbox"/> HEARING OFFICER: for (1) nonhomestead real property (and contiguous real property) or (2) wireless personal property accounts with a FMV in excess of \$500,000, to a hearing officer with appeal to superior court (value and uniformity only) <input type="checkbox"/> SC: Directly to Superior Court (requires consent of BOA) (any/all grounds)	
Owner's value assertion (required)		* Additional Cost / Fees May Apply	
Property Owner Comments			
Property Class <input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input type="checkbox"/> Agricultural <input type="checkbox"/> Other:			
Signature of Property Owner or Agent			Date
NOTE: If the appeal form is signed by an agent, a letter of authorization must accompany the filing of the appeal.			
Agent's Address:		Agent's Phone #	
		Agent's Email Address:	
NOTE: Filing of this document will create a review of the county's assessment. Reasonable notice is herein provided that an onsite inspection of the subject property by a member of the county appraisal staff may be performed.			
Assessors Use Only	Previous Year Value	Taxpayer's Returned Value	Current Year Value
100%			
40%			
Date Received:	Received By:		

Board of education cuts tax rate

The Lincoln County Board of Education voted unanimously to cut the current 16.929 school millage rate to 14.568 in their September 14 meeting. The Board also lowered the school system's bond rate to 2.50% from 2.55%.

The tax rate cuts were in re-

sponse to the significant increases in the new appraised value of real estate in the county this year. Without the cuts, many property owners would be facing large tax hikes. Both the Board of Commissioners and the Development Authority plan similar tax rate cuts to avoid

tax increases.

The millage rate cuts will produce substantially similar revenues for the county as this year, by applying the lower rate to the higher property values.

Nutrition Program Vendors Approved

The Board also agreed to maintain all current vendors in the School Nutrition Program for another year. Williams Institutional Foods was approved to supply food, chemical, and paper goods; Samples Foods for food; Haskins Company for chemical products; Southeastern Paper Company for chemical and paper products; Holland Produce for fresh produce; Derst Baking Company for bread; and Pet Dairy/Dean Foods for milk.

Personnel Actions

Following an executive session, board members approved a number of personnel actions. The board accepted the resignation of Stevie Chapman, terminated Kurt Jones, hired Melissa Durham as lead custodian, approved Ronnie Tuten as a food service substitute, and hired Breanna West as a substitute bus driver.

The board also filled a number of teaching positions. Hired as substitute teachers were Emily Darling, Missy Jennings, Elizabeth Bagwell, Beverly Blanton, Mark Jennings, Ashley Reynolds, Diane Reese, Rachel Lilly, Paige Williamson, Summer McDonald, and Kevin Betz. Donna McCurry Collins was approved as a paraprofessional.

Christmas kids photo shoot set for Oct. 20-21

Area children will once again be featured in "Christmas Kids and Greetings," an annual supplement to The Lincoln Journal. A photographer from Interpress Studios in Loganville, Georgia is set to be at the Lincolnton Clubhouse Wednesday, October 20, and Thursday, October 21, to take the children's pictures. Sittings will be scheduled from 2:30-7:30 p.m., each day.

(continued on page 10)



Secret Santa coordinator Melissa Fox (left) and Lee Young display just a few of the donated items dropped off at Farmers State Bank last year that were distributed to local children through the Secret Santa program.

Secret Santa program kicks off its 2021 fundraising campaign

The annual Secret Santa program drive is underway to provide gifts and Christmas cheer to hundreds of Lincoln County children. Program coordinator Richard Brown says the toy drive will again provide gifts to area children who might not receive them otherwise.

In recent years Secret Santa has provided gifts to nearly 300 children in more than 150 families. "Coming off the most recent wave of COVID, help will be essential in making sure every child in our county has something to open on Christmas morning," says Brown. "Folks can immediately contribute money, and in a few weeks we will begin accepting toys."

Brown says this year's drive is dedicated to the memories of Carol Sue Williams, Leon Cox, and Nicole Kelley, who gave countless hours to the program over many years.

Monetary contributions may be dropped off or mailed to Farmers State Bank at P.O. Box 99, Lincolnton, Georgia 30817. Make checks payable to "LC Secret Santa." All proceeds will be used to purchase toys, gifts, candy, and fruit for the initiative.

All toys and donations are limited to Lincoln County children ages 2-14. Both generic and boy and girl specific toys are needed. Additionally, Brown is searching for any and all willing volunteers to participate in this year's toy drive. If you would like to volunteer, contact Melissa Fox at melissa9735@yahoo.com.

Application pickup locations, along with toy drop off locations and other pertinent details will run in a subsequent issue of The Lincoln Journal. For more information, contact Brown at 706-401-1074 or Fox 706-318-1110.

Assessed Values Set under State Mandates

The assessment of property values is conducted exclusively by the Board of Tax Assessors, but those assessed values are largely dictated by state law. Actual taxes charged to properties are determined by the taxing agencies adjusting their millage rates using those appraised values, which is the case this year. County Tax Assessor Kenny Adair says the cut in the millage rate should eliminate tax increases for many property owners. "Some will go up and some will go down," Adair says. "Residences may go up slightly, while unimproved properties may see a small decrease. Overall tax dollars to the county will be a wash."

Adair says the higher appraisals are required by state standards and determined by computer programs using increases in values as

October 4 deadline looms to appeal property taxes

Lincoln County property owners who disagree with their new property appraisals have until October 4 to file an appeal with the Lincoln County Tax Assessors Office.

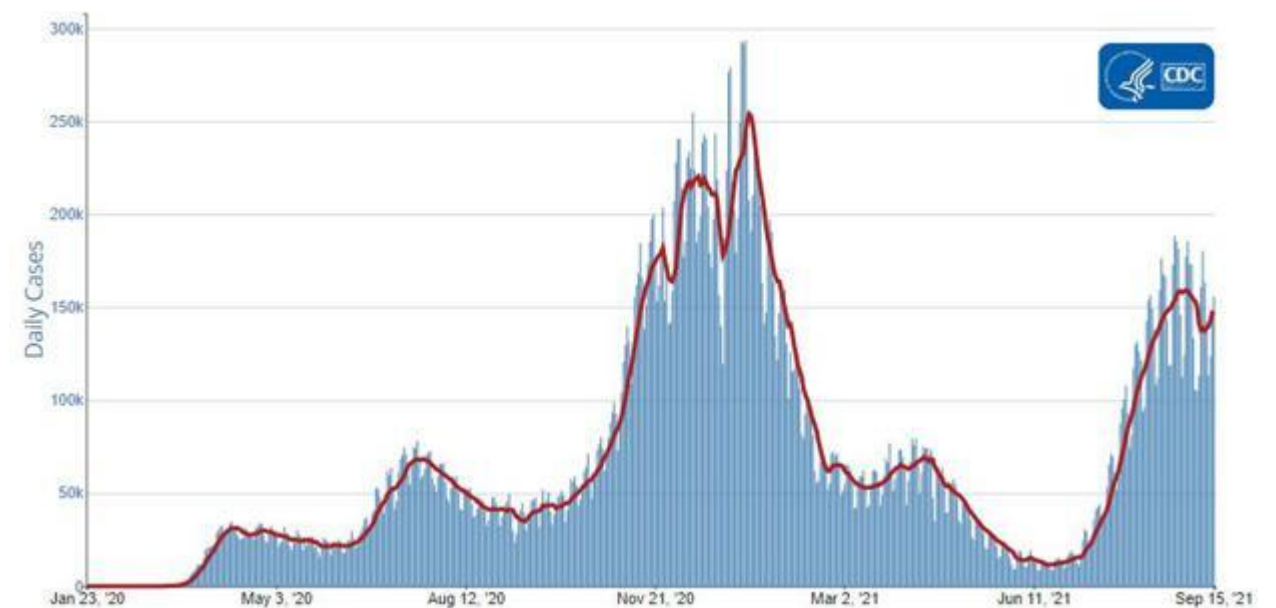
This year's big hike in property value assessments has many taxpayers concerned over potential property tax increases. While most taxpayers should see their tax bill remain around the same as last year, some may see increases in spite of all taxing agencies in the county agreeing to lower the tax rate to offset the increase in

value assessments.

Pre-filled appeal forms are available through the Tax Assessors Office and must be filed by October 4 to be considered.

Taxpayers wishing to obtain a form and file an appeal should contact:

Lincoln County Tax Assessors Office
Kenneth Adair, Chief Appraiser
PO Box 340, 182 Humphrey Street
Lincolnton, GA 30817
Phone: 706-359-5502; Fax: 706-359-5503



Third wave of COVID fading in Lincoln County

The third wave of COVID-19 in Lincoln County may be on the way out, according to the latest data from federal, state, and local health authorities. The county posted just 19 new cases for the 2 weeks ending Friday, September 17. Lincoln had previously reported 33 new cases on September 10, and 59 on September 3.

The Lincoln County Board of Education reports a total of 5 new positive cases in the week ending September 17, with 1 employee, 2 elementary students, 1 middle school student, and 1 high school

	New Cases	New Cases Per 100K People
Georgia	69,157	638
Lincoln	19	234
Columbia	664	419
Wilkes	46	459
McDuffie	107	495
Elbert	98	517
McCormick	41	581

student testing positive.

Lincoln County is now reported with the 5th lowest COVID rate among Georgia's 159 counties according to the Georgia Department of Health (GDH) weekly county data and the lowest rate of infection

among all adjacent counties.

Statewide new cases dropped from 799 per 100,000 people to 638 over the two-week period. Nationwide cases fell 8% over the

(continued on page 10)