

HABERSHAM COUNTY

Board of Tax Assessors

130 Jacobs Way, Suite 201, Clarkesville, GA 30523 706-839-0100 Fax: 706-754-8079

Monday, January 22, 2024, 9:00 a.m.

AGENDA

- I. Call to order by Chairperson; invocation by Bill Terry
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 - 1. Minutes: January 8, 2024
 - 2. Mobile Home Minutes: December 22, 2023
 - 3. Appeals Minutes: December 18, 2023
 - 4. Miscellaneous:
- V. New Business:
 - a. Affidavit 2023-12
 - b. Homestead Exemption:
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing NONE
 - iii. Miscellaneous -
 - c. Conservation Use:
 - i. 2024 Releases --
 - ii. 2024 Recommended Approvals –
 - iii. 2024 Under 10 acres -
 - iv. 2024 Family Farms/LLC –
 - v. 2024 Eligibility Concerns -
 - vi. Miscellaneous --
 - d. Status Update from Chief Appraiser
 - e. Miscellaneous:

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Next meeting: February 12, 2024

Upcoming Holidays None



HABERSHAM COUNTY

Board of Tax Assessors

130 Jacob's Way Suite 201, Clarkesville, GA 30523

Monday, January 22, 2024 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Monday, January 22, 2024, at 9:00 a.m. in the office of the Board of Assessors located at 130 Jacob's Way, Clarkesville, in Habersham County, Georgia.

Present: Amy Sgro, Chairperson; Michael Larson, Vice-Chairperson, Curt Shedd, Member; Bill Terry, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: None

Chairperson Sgro called the meeting to order at 9:00 a.m.

Bill Terry delivered the invocation.

Approval of Agenda:

Motion made by Michael Larson to approve the January 22, 2024 agenda with Executive Session added to the agenda; seconded by Bill Terry; voted unanimously to approve motion.

Old Business:

Board Minutes: January 8, 2024

Motion made by Curt Shedd to forego the reading and approve the minutes of January 8, 2024; seconded by Bill Terry; voted unanimously to approve motion.

2024 Mobile Home Minutes

Motion made by Michael Larson to forego the reading and approve the Mobile Home Minutes of December 22, 2023; seconded by Bill Terry; voted unanimously to approve motion.

2023 Appeals Minutes

Motion made by Bill Terry to forego the reading and approve the Appeal Minutes of December 18, 2023; seconded by Michael Larson; voted unanimously to approve motion.

New Business:

Affidavit 2023-12

Motion by Michael Larson to approve the 2023 12 Affidavit; seconded by Bill Terry; voted unanimously to approve motion.

Homestead Exemption:

The attached listing of applicants for various homestead exemptions was submitted for review and approval by the Board for Tax Year 2024. Motion made by Curt Shedd to approve the listing of homestead exemption applications for Tax Year 2024; seconded by Michael Larson; voted unanimously to approve motion.

Conservation Use:

The Board reviewed the attached listing of applications for release for Conservation Use Valuation Assessment covenants expiring December 31, 2023 or breached, with and without penalties, for Tax Year 2024. Motion made by Bill Terry to approve the releases for all covenants listed for Tax Year 2024; seconded by Michael Larson; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, over 10 acres, for Tax Year 2024. Motion made by Michael Larson to approve all new applications for CUVA for Tax Year 2024 for properties over 10 acres with recommended approval by appraisal staff; seconded by Curt Shedd; voted unanimously to approve motion.

Status Update from Chief Appraiser

Ms. Church provided the Board with the status report of everything that has been happening since the last meeting. The following is a listing of items that was discussed:

- NearMap -- had a meeting with Nearmap on January 11, 2024 to review product
- Pictometry had a meeting with Kevin Lamonds to discuss updates from QPublic to the Pictometry website
- WinGap spoke with Gregg Reese for an update. He sent an excel file with converted data for Joan to review and requested some parcel information. There is still a lot of work to do on the conversion.
- Applications Ms. Church and Ms. Garmon are reviewing applications for the Administrative Clerk position and still have the Appraiser 1 applications to review.
- Staff Staff has been very busy with taking homestead applications and Conservation Use applications.

Miscellaneous:

Kerston Palmer came before the Board to introduce herself to them. Kerston has been with us since 2016 and she started as a Homestead Clerk. She has now been promoted to Appraiser and has passed her Appraiser 1 test.

Bill Terry also mentioned the meeting on February 26 with the cities. Ms. Garmon informed him that the room is currently booked with early voting and may not be available. She will send an email out once she hears back from Karen at the aquatic center.

Executive Session

Motion made by Bill Terry to enter Executive Session at 9:50 a.m.; seconded by Michael Larson; voted unanimously to approve motion.

Motion made by Michael Larson to adjourn Executive Session and enter back into regular session; seconded by Curt Shedd; voted unanimously to approve motion. Entered regular session at 10:45 a.m.

Adjournment

Motion made by Curt Shedd to adjourn the meeting; seconded by Michael Larson; voted unanimously to approve motion. The meeting was adjourned by Chairperson Amy Sgro at 10:46 a.m.

Respectfully submitted,

Amy Sgro, Chairperson

Attest:

Amy Garmon

Secretary to the Board of Assessors/Deputy Chief Appraiser

2023 Appeals being sent to the Board of Equalization

December 18, 2023

The 2023 Appeals being sent to the Board of Equalization was emailed to Mariah Holbrooks, Michael Larson, Amy Sgro, Bill Terry & Denise York for their approval to forward to the Clerk of Court's office. This email was sent on December 18, 2023 with a deadline of December 22, 2023

Below are the responses received:

Mariah Holbrooks: approved via email on December 21, 2023

Michael Larson: approved via email on December 18, 2023

Amy Sgro: approved via email on December 20, 2023

Bill Terry: approved via email on December 18, 2023

Denise York: approved via email on December 19, 2023

Appeals were forwarded to the Clerk of Court for the Board of Equalization on December 27, 2023.

Respectfully submitted,

Amy Sgro, Chairperson

Attest:

Amy Garmon

Secretary to the Board of Assessors/Deputy

Chief Appraiser

2024 Mobile Home Digest

December 22, 2023

The 2024 Mobile Home Digest was emailed to Mariah Holbrooks, Michael Larson, Amy Sgro, Bill Terry & Denise York for their approval to forward to June Black, Tax Commissioner. This email was sent on December 20, 2023 with a deadline of December 29, 2023

Below are the responses received:

Mariah Holbrooks: approved via email on December 21, 2023

Michael Larson: approved via email on December 21, 2023

Amy Sgro: No response has been received.

Bill Terry: approved via email on December 20, 2023

Denise York: approved via email on December 21, 2023

Mobile Home Digest was given to June Black, Tax Commissioner on December 22, 2023.

Respectfully submitted,

Amy Sgro, Chairperson

Attest:

Amy Garmon

Secretary to the Board of Assessors/Deputy

Chief Appraiser

Approved: _	\checkmark
Denied:	

Approval Listings January 22, 2024

			Accepted	Reviewed
Name	Map Parcel	Exemptions	Application	Application
APPLEWHITE PEYTON	115-030	ES1, EL7F	ROBIN	AMY
BARRETT CYNTHIA	134-047X	ES1, EL7F	KRISTI	AMY
BASSON ELIZABETH ROSE	051-014L	ES1, EL7F	KRISTI	AMY
BEAVERS PHILIP	076-061	ES1, EL7F	KRISTI	AMY
BENFIELD FE ATIENZA	066-007R	ES1, EL7F	ROBIN	AMY
BOUASY VEOVONG	043-339M	ESC,EL1, EL7F	KRISTI	AMY
CONE TERRY N	130-181N	ES1, EL7F	ROBIN	AMY
COUTER JAN DANIEL	041-021A	ES1, EL7F	AMY	AMY
DEATON KATHY ANN	028-224A	ESC, EL2, EL7F	KRISTI	AMY
DUDASH GARY L	051-009Z	ES1, EL7F	KRISTI	AMY
DYE ROBERT	134-045S	ES1, EL7F	KRISTI	AMY
FITZGERALD MICHAEL PATRICK	041-047P	ES1, EL7F	KRISTI	AMY
GARLIT JESSICA	087A-107A	ES1, EL7F	MEGAN	AMY
HENSLEE JAMES RODNEY	041-1698	ES1, EL7F	KRISTI	AMY
HOLDEN LARRY W	020-031C	ES1, EL7F	KRISTI	AMY
LANCE CRYSTAL NACOLE	066-034	ES1, EL7F	KRISTI	AMY
LAND KATIE	101-033R	ES1, EL7F	KRISTI	AMY
LORENZO MANUEL	040-033	ES1, EL7F	KRISTI	AMY
MCDONOUGH COLLIN H	033-048G	EL1	KRISTI	AMY
MULLEN PAIGE A	081-014	ES1, EL7F	KRISTI	AMY
POPHAM ROBERT	080-096X	ES1, EL7F	BONNIE	AMY
POSS DEANNA DAWN	112B-015	ES1, EL7F	KRISTI	AMY
PRESSLEY TIFFANY DANIELLE	116C-093	ES1, EL7F	KRISTI	AMY
ROBERTS GEORGE CURTIS	131-095B	ES1, EL7F	KRISTI	AMY
SLATON CARY BRIAN	022-079M	ES1, EL7F	KRISTI	AMY
STAFFORD COURTNEY	006-058A	ES1, EL7F	KRISTI	AMY
THORBECKE MYKOLA	076-056	ES1, EL7F	KRISTI	AMY
VILLA ANGEL R	042-155A	EL2	KRISTI	AMY
WADE SUSAN DIANE	083-086D	ES1, EL7F	KRISTI	AMY
WALDRUP CHARLES	140-078G	ESC, EL1, EL7F	KERSTON	AMY
WALTER DOUGLAS	112A-050	ESC, EL1, EL7F	KRISTI	AMY
WARP VIRGINIA	110-087	ES1, EL7F	KRISTI	AMY
WATKINS BRANTLEY	092-026	ES1, EL7F	MEGAN	AMY
WHITE MONTE T	065-087D	ES1, EL7F	KRISTI	AMY

approved m-Cwit 2-mike

TO BE APPROVED

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LATE APPLICANT 2023 APPROVED 2024	TIMBER	NEW	17.16	18.16	002D	35	WILLIAMS, JOHN C & WILLIAMS LAUREN
	TIMBER	RENEWAL	16	17	47	125	PAYNE, NELSON & FRIEDA
	TIMBER	RENEWAL	9.99	10.99	40	72	MOTE, WILLETE
	TIMBER	RENEWAL	10.49	11.49	204	42	MOORE, DAVID SCOTT
	TIMBER	RENEWAL	10.59	10.59	059A	109	MCCOY, THOMAS WAYNE
	TIMBER	RENEWAL	10	10	059C	109	MCCOY, SUSAN
	PASTURE	RENEWAL	15.99	16.99	152A	108	LOUDERMILK, STEVEN CHARLES
	PASTURE	RENEWAL	24.95	25.95	174A	141	JONES, MICHAEL & CYNTHIA
	PASTURE	RENEWAL	10	11	215	22	JENKINS, MELINDA & BELLAMY RHODONNA
	TIMBER	RENEWAL	10.26	11.26	215	22	JENKINS, MELINDA & BELLAMY RHODONNA
	TIMBER	RENEWAL	9.21	10.21	4	141	IVESTER, PATSY
	PASTURE	RENEWAL	120.22	121.22	21	74	HALLFORD, JAMES R
	TIMBER	RENEWAL	11.84	12.84	8	96	FREE, LOLA LENELL
	MIX	RENEWAL	31.59	31.59	31	38	FGROVES, DENNIS
	PASTURE	RENEWAL	10.07	10.07	27	38	EDWARDS, BRENT
	PASTURE	RENEWAL	31	32	10	22	CRONAN, KENNETH & ANGELA
	PASTURE	CONT	31.61	31.61	036D	39	COOPER, PETER D & SCIALO, ELAINE
	TIMBER	RENEWAL	44.98	44.98	103	18	BIXLER, JASON
	PASTURE	RENEWAL	33.52	33.52	158	21	AEBERLY, RICHARD
VISITED/COMMENTS	LAND USE	TYPE	C ACREAGE	ACREAGE	PARCEL	MAP	NAME

2 Miles

CUVA APPLICATIONS 1/22/2024

TO BE RELEASED

	-				
	EXPIRED	17	47	125	PAYNE, NELSON & FRIEDA
	EXPIRED	10.99	40	72	MOTE, LAMAR
	EXPIRED	11.49	204	42	MOORE, DAVID SCOTT
	EXPIRED	10.59	059A	109	MCCOY, THOMAS WAYNE
	EXPIRED	10	059C	109	MCCLURE, SUSAN M
	EXPIRED	16.99	152A	108	LOUDERMILK, STEVEN CHARLES
	EXPIRED	25.95	174A	141	JONES, MICHAEL & CYNTHIA
	EXPIRED	11	75	22	JENKINS, MELINDA & BELLAMY, RHODONNA
	EXPIRED	11.26	215	22	JENKINS, MELINDA & BELLAMY, RHODONNA
	EXPIRED	13.21	4	141	IVESTER, PATSY
	EXPIRED	10.21	4	141	IVESTER, PATSY
	EXPIRED	121.22	21	74	HALLFORD, JAMES R
	EXPIRED	31.59	31	38	GROVES, DENNIS
	EXPIRED	12.84	8	96	FREE, LOLA LENELL
	EXPIRED	12.84	8	96	FREE, BENTON ESTATE
	EXPIRED	12.84	8	96	FREE, BENTON
	EXPIRED	10.07	27	38	EDWARDS, BRENT
	EXPIRED	32	10	22	CRONAN, KENNETH & ANGELA
	EXPIRED	44.98	103	18	BIXLER, JASON
	EXPIRED	33.52	158	21	AEBERLY, RICHARD
COMMENTS	TYPE	ACREAGE	PARCEL	MAP	NAME
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