



HABERSHAM COUNTY

GEORGIA | Est. 1818

HABERSHAM COUNTY

Board of Tax Assessors

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

Thursday, March 12, 2026, 9:00 a.m.

AGENDA

- I. Call to order by Chairman; invocation by Stacy Berry
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 - 1. Minutes: February 24, 2026
 - 2. 2026 Budget Update
 - 3. Miscellaneous:
- V. New Business:
 - a. ACO 2025-10
 - b. Homestead Exemption:
 - a. 2026 Approval Listing
 - b. 2026 Veteran Approval Listing
 - c. 2026 Denial Listing
 - d. Miscellaneous: Homestead Audit Update
 - c. Conservation Use:
 - a. 2025 Releases:
 - b. 2026 Approval Listing:
 - c. 2026 Possible Breaches Listing:
 - d. Miscellaneous: Helton, Earl 026-082
 - d. Redaction Request: 142-054B
114C-011
 - e. Status Update from Chief Appraiser
 - f. Executive Session, if necessary: Personnel
 - g. Miscellaneous:

Next meeting: March 24, 2026 Tuesday

Upcoming Holidays None



HABERSHAM COUNTY

Board of Tax Assessors

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

Thursday, March 12, 2026 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Thursday, March 12, 2026, at 9:00 a.m. in the Conference Room on the 2nd floor located at 130 Jacob's Way, Clarkesville, in Habersham County, Georgia.

Present: Jimmy Dean, Vice-Chairman; Stacy Berry, Member; John King, Member; Sonya Turgeon, Member; Kelly McCormick, Chief Appraiser; Amy Garmon, Secretary.

Absent: Bill Terry, Chairman

Jimmy Dean, Vice-Chairman called the meeting to order at 9:00 a.m.

Stacy Berry delivered the invocation.

Approval of Agenda:

Motion made by John King to **approve** the March 12, 2026 agenda; seconded by Sonya Turgeon; voted unanimously to approve motion.

Old Business:

Board Minutes: February 24, 2026

Motion made by John King to forego the reading and **approve** the minutes of February 24, 2026; seconded by Sonya Turgeon; voted unanimously to approve motion.

2026 Budget Update:

Kelly McCormick reported the budget hearing went well. Mr. McCormick announced that the commissioners will bid out the field work that McCormick is currently contracted for since Kelly is now the Chief Appraiser. Kelly is planning to hire in the office so we won't need a contract with anyone.

Miscellaneous:

John King mentioned that the McCormick staff had issues at the last meeting and he asked Kelly for an update. Currently 3 out of 4 computers are working. The IT Department has been very helpful in getting them access to work.

New Business:

ACO Corrections 2025-10

Motion by Sonya Turgeon to **approve** the ACO 2025-10; seconded by John King; 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 2026. Motion made by Sonya Turgeon to **approve** the listing of homestead exemption applications for Tax Year 2026; seconded John King; voted unanimously to approve motion.

The attached listing of applications for Veteran Homestead exemptions was submitted for review and approval by the Board for Tax Year 2026. Motion made by Sonya Turgeon to **approve** the listing of Veteran homestead exemption applications for Tax Year 2026; seconded by John King; voted unanimously to approve motion.

The attached listing of applicants for various homestead exemptions was submitted for review and denial by the Board for Tax Year 2026. Motion made by Sonya Turgeon to **approve** the denial listing of homestead exemption

applications for Tax Year 2026; seconded by John King; voted unanimously to approve motion.

Miscellaneous: Homestead Audit Update

Kelly McCormick informed the Board that we had reached out to the County Attorney for an opinion on auditing taxpayers who have signed the income exemptions. We also had questions regarding a taxpayer getting the spouses retirement and the spouse has passed away. Kelly will keep the BOA information and it will be placed under the old business on the next agenda.

Conservation Use Valuation Assessment:

The Board reviewed the attached listing of applications for release for Conservation Use Valuation Assessment covenants expiring December 31, 2025 or breached, with and without penalties, for Tax Year 2026. Motion made by Sonya Turgeon to **approve** the releases for all covenants listed for Tax Year 2026; seconded by John King; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, over 10 acres, for Tax Year 2026. Motion made by John King to **approve** all new applications for CUVA for Tax Year 2026 for properties over 10 acres with recommended approval by appraisal staff; seconded by Sonya Turgeon; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, under 10 acres, for Tax Year 2026. Motion made by Sonya Turgeon to **approve** CUVA applications for Tax Year 2026 for properties under 10 acres with recommended approval by appraisal staff; seconded by John King; voted unanimously to approve motion.

The Board reviewed the attached listing of possible breaches for Conservation Use Valuation Assessments. A discussion was held on the potential breaches. Motion made by Sonya Turgeon to **approve** & send the Intent to Penalize Letter to the taxpayers; seconded by John King; voted unanimously to approve motion.

Conservation Use Miscellaneous:

Helton, Earl 026-082

Ms. Bonnie Eller provided the Board with a request to end Conservation Use without a Penalty for Earl Helton. Mr. Helton asked to come out due to his age & him wanting to deed some property to a family member. Motion made by Sonya Turgeon to **approve** the request for Earl Helton to end his Conservation Use Covenant without a Penalty for Tax Year 2026; seconded by John King; voted unanimously to approve motion.

Redaction Request: 142-054B

Ms. Garmon provided the Board with a Redaction Request that had been received for parcel 142-054B. The taxpayer is a teacher with the Public School System and is entitled to be redacted. Motion made by Sonya Turgeon to **approve** redaction request; seconded by John King; voted unanimously to approve motion.

Redaction Request: 114C-011

Ms. Garmon provided the Board with a Redaction Request that had been received for parcel 114C-011. The taxpayer is a law enforcement office and is entitled to be redacted. Motion made by Sonya Turgeon to **approve** redaction request; seconded by John King; voted unanimously to approve motion.

Status Update from Chief Appraiser

Mr. Kelly McCormick provided the Board with the following items:

- Sent early preliminary numbers to the county manager & finance department.
- Provided the following numbers to the Board:

Before Residential Ratios

Sales: 577
Median: 37.23%
COD: 17.66 %
PRD: 102.63%

Current Residential Ratios

Sales: 673
Median: 39.60%
COD: 12.83%
PRD: 100.85%

Before Agricultural Ratios

Sales: 22
Median: 33.76%
COD: 19.43%
PRD: 103.03%

Current Agricultural Ratios

Sales: 32
Median: 36.55%
COD: 13.85%
PRD: 98.69%

Before Commercial & Industrial

Sales: 20
Median: 33.24%
COD: 34.65%
PRD: 113.69%

Current Commercial & Industrial

Sales: 20
Median: 38.59%
COD: 9.40%
PRD: 112.73%

- Digest Growth: Real is 2.35% & Inflationary is 0.57%
- Informed the Board that the Meet with Government went well. There was a pretty good turnout. Rumor has it that the county would like to hold a different one but, in the evening, so more people can come out.

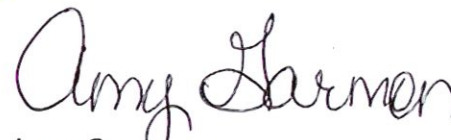
Adjournment

Motion made by John King to adjourn the meeting; seconded by Sonya Turgeon; voted unanimously to approve motion. The meeting was adjourned at 10:21 a.m.

Respectfully submitted,



Jimmy Dean, Vice-Chairman
Attest:



Amy Garmon
Secretary to the Board of
Assessors/Deputy Chief Appraiser

Approved: ✓
 Denied: _____

Approval Listings
 March 12, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
ADAMS LARRY	046-022	1F	KRISTI	AMY	
AGUILERA EFREN	114A-058	1F	DANIELLE	AMY	
ALLEN DONNA SIMMONS	142-083	C2	DANIELLE	AMY	
ANDERSON CHERIE	111-022	C2F	DANIELLE	AMY	
ARRENDAL ERIN	043-073	1F	DANIELLE	AMY	
BARNETT DONNA L	127-087	C2	DANIELLE	AMY	
BERGER MICHAEL	040-159	C2	DANIELLE	AMY	
BLAIR ANGELA	131-035	C2	DANIELLE	AMY	
BLARK NANCY A	104-075	1F	DANIELLE	AMY	
BOWMAN RICHARD E	038-077	C1F	DANIELLE	AMY	
BOYD RICHARD OTIS	112B-013	C1	DANIELLE	AMY	
BROTHERTON SEAN	026-103B	1F	DANIELLE	AMY	
BROWN KIMBERLY A	051-005C	1F	DANIELLE	AMY	
BROWNE BRENDA	019-035	C1	AMY	AMY	
BRUNER DAVID LEWIS	040-093	C2	DANIELLE	AMY	
BURSON JANA MARIE HARP	040-143G	1F	DANIELLE	AMY	
BURTON NATHAN ROY	019-162	C1F	DANIELLE/KSL	AMY	
CARROLL SHARON	021-266B	C1F	DANIELLE	AMY	
CASSISE ANGELA J	124-038E	1F	DANIELLE	AMY	
CAUSEY DEBRA	078-200	C2	KRISTI	AMY	
CHAMBERS MARK	019-128	1F	KRISTI	AMY	
CHAMBERS PATRICA ANN REV LIV TRUST	041-075E	C2	KRISTI	AMY	
COURTER JAN DANIEL	041-021A	C2	DANIELLE	AMY	
CROWDER ALEXANDER	116A-066	1F	DANIELLE	AMY	
CRUNKLETON KENNETH	134-045B	1F	DANIELLE	AMY	
DAVIS JAMES LEWIS	108-053	C2F	KRISTI	AMY	

Approved
 m-Songer
 2-June

DONOHUE JOSEPH	099-011	C2	BONNIE	AMY	
DOVER TERRY	096-020	C2F	DANIELLE	AMY	
DOWD KAREN M	088-041U	C2	DANIELLE	AMY	
FREE SANDRA M	097-074	C2	DANIELLE	AMY	
GARRETT JOSHUA	070-041D	1F	DANIELLE	AMY	
GARRIDO VERONICA	131-044C	1F	KRISTI	AMY	
GERRIN MARK ANTHONY	109-100	1F	DANIELLE	AMY	
GIBBY ROBERT L JR	047-065	L3	DANIELLE	AMY	
GILBERT JANICE GRINDLE	104-298	C2F	DANIELLE	AMY	
GOSNELL LYMAN AUTRY	062-041A	C2	DANIELLE	AMY	
GUIRIG PIERRE ALAN	019-056	C2	KRISTI	AMY	
HEFNER AMY LEE	038-033	1F	ROBIN	AMY	
HEINRICH MARY	078-008	C2F	DANIELLE	AMY	
HOLTCLAW KEVIN	088-042C	1F	DANIELLE	AMY	
HUGHES CHRISTOPHER TODD	114D-016	1F	DANIELLE	AMY	
HUNTER THOMAS NEAL	125-131W	1F	DANIELLE	AMY	
HYDE CORINNE	086-042B	C1	KRISTI	AMY	
JACKSON BRADLEY	101-060A	C2	KRISTI	AMY	
JONES DOMINICA DONNA	073-093N	2CF	KRISTI	AMY	
JONES TREVOR LAMAR	102-046	1F	DANIELLE	AMY	
JORDAN KENNETH	091C-050	13F	DANIELLE	AMY	
JORDAN VICKIE W	009-028	C2	DANIELLE	AMY	
KANADAY DANA	016-021B	L3	DANIELLE	AMY	
KAUTZ MICHAEL C	020-031	C2F	DANIELLE	AMY	
KELLY THOMAS E	124-193	C2	KRISTI	AMY	
KIKER WILLIAM TRYON	040-045Y	1F	DANIELLE	AMY	
MARTIN W MICHAEL JR	082-046	1F	DANIELLE	AMY	
MARTINEZ LUCIANA BUENO	110-110	1F	DANIELLE	AMY	
MCKIE CONNIE	044-086	C2	KRISTI	AMY	
MICHAEL LAURENCE	040-056B	C2	KRISTI	AMY	
MOORE GAIL B	078-163	C2	DANIELLE	AMY	
MOORE SHARON	024-105	C2	KRISTI	AMY	
NIX CATHY MARIE	134-006Y	C2F	DANIELLE	AMY	

PRANCE JUSTIN H	146-086C	1F	KRISTI	AMY	
PREWITT BOBBY WARD	112C-061	C1F	DANIELLE	AMY	
RIIDGEMAY MICHAEL	071-109	C1	KRISTI	AMY	
SAULSBURY SYLVIA JANE	041-064	C2F	DANIELLE	AMY	
SKINKLE LINDA	071-028U	C2F	DANIELLE	AMY	
SMITH KATHRYN	040-083	C2	DANIELLE	AMY	
SUE MARIE CHIN	051-013P	C2F	DANIELLE	AMY	
SWEETEN MICKEY	021-243	C2	DANIELLE	AMY	
TANKSLEY SANDRA M	068-055	C2	DANIELLE	AMY	
TERRY BETTY	028-126	C2	DANIELLE	AMY	
THOMAS CAROLYN H	097-054B	C2F	DANIELLE	AMY	
THOMAS DANNY E	056-049	C2	DANIELLE	AMY	
VANDERSTELT DANIEL	029-059	C2	KRISTI	AMY	
WHITE ROSEMARY	088-050M	C2	DANIELLE	AMY	
WHITEN ANASTASIA G	049-026E	1F	KRISTI	AMY	
WILLIAMS DORIS	052-043	C1	DANIELLE	AMY	
WILLIAMS LISA V	009-012	1F	DANIELLE	AMY	
WILLIAMS TOMMY JERALD	087A-089	C2F	DANIELLE	AMY	
WINKLER CARMEL LEE	023-025	C2F	DANIELLE	AMY	

Approved: ✓
Denied: _____

Veteran Approval Listings
March 12, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
BAGENSTOSS HALYN ASHLEY	021-214	SSF	DANIELLE	AMY	
CANTWELL GARY LEE	073-093L	DDF	DANIELLE	AMY	
HOFFMAN JEFFERY	068-089	SSF	DANIELLE	AMY	
OBARR RANDALL	147-006	DF	KRISTI	AMY	
OLIVER JOHN THOMAS JR	088-039W	DDF	DANIELLE	AMY	
WALDON MONTEEN	041-219	DDF	DANIELLE	AMY	

Approved
N-Song
2-John

Approved: ✓
Denied: _____

DENIAL LIST : Board Meeting

March 12, 2026

Name:	Map/Parcel:	Exemption:	Reason for denial:	Accepted Application	Reviewed Applic
BOWEN JAMES MICHAEL	081-003X	C2	INCOME MORE THAN \$12K	DANIELLE	AMY
ECKEL KAREN	040-022M	C2F	CAR TAG NOT REGISTERED IN HAB OR VOTER	DANIELLE	AMY
KINNEY BENNY CLIFTON	142-012	C2F	MH NOT IN HER NAME	DANIELLE	AMY
LUTHI MITCHELL	064-051	C2F	NO LONGER LIVES AT THIS PROPERTY	DANIELLE	AMY
PRUITT CARRIE	022-146P	L3	TAXPAYER DID NOT WANT DISABILITY EXP	KRISTI	AMY

Deny
M-Song
2-JMN

CUVA APPLICATIONS
3/12/2026

TO BE RELEASED

NAME	MAP	PARCEL	ACREAGE	TYPE	COMMENTS
ALFORD, ANDREW	141	174C	9.76	EXPIRED	
DAVIS, JAMES L & BARBARA	108	53	48.47	EXPIRED	
GOSNELL, ELMINA & HOYT	96	53	13.16	BREACH NO PENALTY	ELMINA PASSED
GRIGG, DOUGLAS & BABETTE	41	113	20.72	EXPIRED	
HICKS, WILLIAM R & STACY	77	112	40.07	EXPIRED	
JONES, MICHAEL & CYNTHIA	141	174B	7.38	EXPIRED	
KINNEY, JAMES ESTATE	109	211	50.83	BREACH NO PENALTY	FORECLOSURE
MABRY, LINDA SUE & JAMES C	127	148	18.71	EXPIRED	
MARTZ, LEROY E & NANCY	41	19	26.47	BREACH NO PENALTY	LEROY PASSED PROP SOLD
MILLER, TOMMY C & TERESA	27	86	12.77	EXPIRED	
ROLLER, BRYAN & LETITIA	142	054B	15.66	EXPIRED	
SCROGGS, DAVID W	142	105	143.15	BREACH NO PENALTY	PASSED BEING SOLD
SMITH, JOANNE W	111	95	27.55	EXPIRED	
SUTTON, JAMES LEE	35	37	24.69	EXPIRED	
TAYLOR, DENZER L & LYNN	65	158	56.52	EXPIRED	
TAYLOR, DENZER L & LYNN	65	158	21	EXPIRED	
THE THOMPSON FAMILY IRR TRUST	51	19	16.95	EXPIRED	
WALL, LOUGENE	14	80	42.99	EXPIRED	
WAYNE-BUCK, LILLIAN & HENRY H JR	41	113	20.72	EXPIRED	
WOOD, DAVID & DEBRA ESTATE	126	176B	10	BREACH NO PENALTY	DAVID PASSED

Approve
m-Sang
g-John

TO BE APPROVED

NAME	MAP	PARCEL	ACREAGE	C ACREAGE	TYPE	LAND USE	VISITED/COMMENTS
AUSBURN, CALE	10	67	38.89	38.89	CONT	TIMBER	
BARNETTE, CLYDE	130	166	11.68	11.68	NEW	TIMBER	VISITED
DAVIS, JAMES L & BARBARA	108	53	49.47	48.47	RENEWAL	PASTURE	
DAVENPORT, TRACY	128	110C	21.78	21.78	NEW	PASTURE	VISITED
ELLINGTON, MARY ANN	27	149	32.28	30.28	CONT	TIMBER	
FAIN, THOMAS R & NEVA J	43	113	20.22	20.22	NEW	TIMBER	VISITED
GAY, MICHAEL & MERIDITH	145	160	12.52	11.52	NEW	TIMBER	VISITED
GOSNELL, HOYT E	96	53	13.16	12.16	NEW	PASTURE	NEW DUE TO PASSING
GRIGG, DOUGLAS & BABETTE	41	113	20.72	18.72	RENEWAL	MIX	
HICKS, WILLIAM R & STACY	77	112	40.07	38.07	RENEWAL	PASTURE	
MABRY, LINDA S & JAMES C	127	148	18.71	17.71	RENEWAL	PASTURE	
MILLER, TOMMY C & TERESA	27	86	12.77	11.77	RENEWAL	MIX	
ROLLER, BRYAN & LETITIA	142	054B	15.16	14.16	RENEWAL	MIX	
RUSSUM, RICK	9	001A	12.99	11.99	CONT	TIMBER	
SAMPSON, KENREE	10	64	36.73	35.73	CONT	MIX	
SMITH, JOANNE	111	95	27.55	26.55	RENEWAL	PASTURE	
STINER, DOUGLAS & LAURA	74	031A	14.23	13.23	NEW	MIX	VISITED
SUTTON, JAMES	35	37	24.69	22.69	RENEWAL	TIMBER	
SUTTON, JOHNNY JESS	35	38	24.69	22.69	NEW	MIX	VISITED
TAYLOR, CARSON	146	044A	11.13	11.13	NEW	TIMBER	VISITED
TAYLOR, DENZER & LYNN	65	158	56.52	55.52	RENEWAL	MIX	
THOMPSON FAMILY IRR TRUST	51	19	16.95	15.95	RENEWAL	PASTURE	
VANDEL, DENNIS & LYNN	97	186U	13.3	12.3	CONT	MIX	
WALL, LOUGENE	14	80	42.99	41.99	RENEWAL	MIX	
WOOD, DAVID ESTATE	126	176B	10	9	NEW	MIX	NEW DUE TO PASSING
WOODALL, DANNY	42	125	28.88	27.88	NEW	TIMBER	VISITED

Approved

M-John

2-Song

[illegible]

Opponent
3-
2-John

BREACHES & INTENT TO PENALIZE

NAME	M&P	ACREAGE	COMMENTS
ALLEN, KEITH & TERESA	108-218	11	DEEDED 1.00 TO CHRISTOPHER LAMA, .20 ACRES OF THAT UNDER CUVA.
CODY, JOHN A & JANIS S	108-208B	10.24	.45 ACRES DEEDED TO SHELBY CODY, HOME ALREADY EXISTING ON SEPARATE PARCEL TO BE COMBINED.
LONG, JOHN ESTATE	025-172	16.98	SIGNED UNDER THE ESTATE IN 2024. 2025 SMALL ACREAGE AMOUNTS SPLIT AND ADDED TO PROPERTIES OF SURROUNDING OWNERS. .08, .03, .02, .01, .37 & .13 ACRES.
NEAL, JERRY & MADONNA	042-107D	22.85	SOLD 5.84 ACRE TO A NEIGHBOR THAT COMBINED AND APPLIED FOR CUVA. MADONNA DID INQUIRE AS TO COMING OUT DUE TO JERRYS HEALTH. BUT NEVER RETURNED PAPERWORK.
SMITH, GLEN R & CINDY	075-107A	15.06	DEEDED .41 ACRES TO NEIGHBOR? FAMILY? TO BE COMBINED INTO THEIR PROPERTY THAT ALREADY HAS A HOME ON THEIR EXISTING PARCEL.

approve
m-sonya
2-john

HABERSHAM COUNTY, Clarkesville GA

ESTIMATE CALCULATION OF BREACH OF CONSERVATION USE COVENANT PENALTY

***** This is not a bill. If the covenant is actually breached, you must contact the Tax Assessors' Office for the bill to be generated. *****

Name **ALLEN KEITH E**

Parcel Number ** **108 218**

Covenant/Tax Year	Savings		Millage Rate		Tax Savings	Penalty Factor	Penalty Amount
2018	28,852	x	0.026713	=	770.72	x2	1,541.45
2019	28,852	x	0.026923	=	776.78	x2	1,553.56
2020	28,748	x	0.026896	=	773.21	x2	1,546.41
2021	28,664	x	0.025955	=	743.97	x2	1,487.95
2022	33,176	x	0.026075	=	865.06	x2	1,730.13
2023	33,064	x	0.025002	=	826.67	x2	1,653.33
2024	33,064	x	0.024157	=	798.73	x2	1,597.45
2025	62,517	x	0.022798	=	1,425.26	x2	2,850.53
2026	61,274	x	0	=	0.00	x2	0.00
2027	0	x	0	=	0.00	x2	0.00

Penalty Amount Subtotal	\$13,960.81
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13,961	+	0	=	\$13,960.81
Penalty Subtotal		Interest Provision repealed by SB 458, Effective July 1, 2018		Total Penalty

Calculation as of 2026-03-02

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UNTY\BNEller

** You should verify whether or not other parcels are impacted by this breach, i.e., transfer of all or part to another owner

HABERSHAM COUNTY, Clarkesville GA

ESTIMATE CALCULATION OF BREACH OF CONSERVATION USE COVENANT PENALTY

***** This is not a bill. If the covenant is actually breached, you must contact the Tax Assessors' Office for the bill to be generated. *****

Name **CODY JOHN ANTHONY &**

Parcel Number ** **108 208B**

Covenant/Tax Year	Savings		Millage Rate		Tax Savings	Penalty Factor	Penalty Amount
2023	28,476	x	0.025002	=	711.96	x2	1,423.91
2024	28,392	x	0.024157	=	685.87	x2	1,371.73
2025	53,634	x	0.022798	=	1,222.75	x2	2,445.50
2026	51,468	x	0	=	0.00	x2	0.00
2027	0	x	0	=	0.00	x2	0.00
2028	0	x	0	=	0.00	x2	0.00
2029	0	x	0	=	0.00	x2	0.00
2030	0	x	0	=	0.00	x2	0.00
2031	0	x	0	=	0.00	x2	0.00
2032	0	x	0	=	0.00	x2	0.00

Penalty Amount Subtotal	\$5,241.14
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5,241	+	0	=	\$5,241.14
Penalty Subtotal		Interest Provision repealed by SB 458. Effective July 1, 2018		Total Penalty

Calculation as of 2026-03-02

Printed by HABERSHAMCO
UNTYBNEller

** You should verify whether or not other parcels are impacted by this breach, i.e., transfer of all or part to another owner

HABERSHAM COUNTY, Clarkesville GA

ESTIMATE CALCULATION OF BREACH OF CONSERVATION USE COVENANT PENALTY

***** This is not a bill. If the covenant is actually breached, you must contact the Tax Assessors' Office for the bill to be generated. *****

Name **LONG RODNEY B ET AL**

Parcel Number ** **025 172**

Covenant/Tax Year	Savings		Millage Rate		Tax Savings	Penalty Factor	Penalty Amount
2025	76,021	x	0.022798	=	1,733.13	x2	3,466.25
2026	56,066	x	0	=	0.00	x2	0.00
2027	0	x	0	=	0.00	x2	0.00
2028	0	x	0	=	0.00	x2	0.00
2029	0	x	0	=	0.00	x2	0.00
2030	0	x	0	=	0.00	x2	0.00
2031	0	x	0	=	0.00	x2	0.00
2032	0	x	0	=	0.00	x2	0.00
2033	0	x	0	=	0.00	x2	0.00
2034	0	x	0	=	0.00	x2	0.00

Penalty Amount Subtotal	\$3,466.25
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3,466	+	0	=	\$3,466.25
Penalty Subtotal		Interest Provision repealed by SB 458, Effective July 1, 2018		Total Penalty

Calculation as of 2026-03-02

Printed by HABERSHAMCO
UNTY\BNEller

** You should verify whether or not other parcels are impacted by this breach, i.e., transfer of all or part to another owner

HABERSHAM COUNTY, Clarkesville GA

ESTIMATE CALCULATION OF BREACH OF CONSERVATION USE COVENANT PENALTY

***** This is not a bill. If the covenant is actually breached, you must contact the Tax Assessors' Office for the bill to be generated. *****

Name **NEAL JERRY M &**

Parcel Number ** **042 107D**

Covenant/Tax Year	Savings		Millage Rate		Tax Savings	Penalty Factor	Penalty Amount
2018	72,516	x	0.026713	=	1,937.12	x2	3,874.24
2019	72,516	x	0.026923	=	1,952.35	x2	3,904.70
2020	72,368	x	0.026896	=	1,946.41	x2	3,892.82
2021	72,216	x	0.025955	=	1,874.37	x2	3,748.73
2022	72,050	x	0.026075	=	1,878.96	x2	3,757.93
2023	71,900	x	0.025002	=	1,797.64	x2	3,595.29
2024	71,900	x	0.024157	=	1,736.89	x2	3,473.78
2025	135,978	x	0.022798	=	3,100.03	x2	6,200.05
2026	104,036	x	0	=	0.00	x2	0.00
2027	0	x	0	=	0.00	x2	0.00

Penalty Amount Subtotal	\$32,447.53
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32,448	+	0	=	\$32,447.53
Penalty Subtotal		Interest Provision repealed by SB 458. Effective July 1, 2018		Total Penalty

Calculation as of 2026-03-02

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HABERSHAM COUNTY, Clarkesville GA

ESTIMATE CALCULATION OF BREACH OF CONSERVATION USE COVENANT PENALTY

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Name **SMITH GLEN R &**

Parcel Number ** **075 107A**

Covenant/Tax Year	Savings		Millage Rate		Tax Savings	Penalty Factor	Penalty Amount
2019	29,264	x	0.026923	=	787.87	x2	1,575.75
2020	29,184	x	0.026896	=	784.93	x2	1,569.87
2021	34,444	x	0.025955	=	893.99	x2	1,787.99
2022	39,704	x	0.026075	=	1,035.28	x2	2,070.56
2023	39,616	x	0.025002	=	990.48	x2	1,980.96
2024	39,616	x	0.024157	=	957.00	x2	1,914.01
2025	55,571	x	0.022798	=	1,266.91	x2	2,533.82
2026	54,309	x	0	=	0.00	x2	0.00
2027	0	x	0	=	0.00	x2	0.00
2028	0	x	0	=	0.00	x2	0.00

Penalty Amount Subtotal	\$13,432.95
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13,433	+	0	=	\$13,432.95
Penalty Subtotal		Interest Provision repealed by SB 458. Effective July 1, 2018		Total Penalty

Calculation as of 2026-03-02

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HABERSHAM COUNTY
GEORGIA - Est. 1818

Habersham County Board of Tax Assessors
130 Jacobs Way, Suite 201, Clarkesville, GA 30523
706-839-0100 Fax: 706-754-8079
www.habershamga.com

CONSERVATION USE REQUEST TO END COVENANT WITHOUT PENALTY

Map/Parcel Number(s): 026-082 Phone #: (706) 968-9617 -Cell
Taxpayer Name: Earl Helton Lisa Turner - Daughter
Reason for ending covenant: (Please check one) See Note on Back

☐

Age 65: O.C.G.A. 48-5-7.4 (q)(3) An owner electing to discontinue the property in its qualify use provided such owner has renewed without an intervening lapse and has reached the age of 65 or older and has kept the property in a qualifying use under the renewal covenant for at least 3 years. (Need a copy of drivers license)

☐

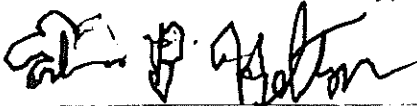
Age 67: O.C.G.A. 48-5-7.4 (q)(4) An owner electing to discontinue the property in its qualify use provided such owner entered into the covenant for bona fide conservation use for the first time after reaching Age 67 and has either owned the property for at least 15 years or inherited the property and has kept the property in a qualifying use under the covenant for at least 3 years. (Need a copy of drivers license)

☐

Medical: O.C.G.A. 48-5-7.4 (q)(2) Any case in which a covenant is breached solely as a result of a medically demonstrable illness or disability which renders the owner of the real property physically unable to continue the property in the qualifying use, provided that the board of tax assessors shall require satisfactory evidence which clearly demonstrates that the breach is the result of a medically demonstrable illness or disability. (Need a letter explaining illness from a certified physician) **Please Note: Could result in other covenanted property being removed from Covenant.

☐

Death: O.C.G.A. 48-5-7.4(n)(3) The penalty imposed shall not apply in any case where a covenant is breached solely as a result of the death of an owner who was a party to the covenant. (Need a copy of death certificate)



Taxpayers Signature

2/25/2026

Date Signed

For Office Use Only:

Tax Year to be removed 2026

Items needed: ☐ Driver's License ☐ Letter from Physician ☐ Death Certificate

Notes: _____

*Approve
m-sonja
a-john*

My Daddy, Earl Helton, is 83½ years old and is in the hospice program. He has operated a cattle farm all my life (59 years) and wants the property set up exactly how he wants to leave it to continue being a family farm legacy. Thank you for allowing him the opportunity to gift a few acres and be able to return to conservation without penalty. As a senior living on a fixed income, the exemption provides him with some tax relief to ~~the~~ help offset the expenses that he has. It will give him the pleasure of fixing his estate exactly as he wishes before he goes home.

Thank you very much! Lisa K. Turner