



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

Tuesday, May 12, 2026, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Jimmy Dean**
- II. Public Comments:**
- III. Approve Agenda**
- IV. Old Business**
 - 1. Minutes: April 28, 2026**
 - 2. Miscellaneous:**
- V. New Business:**
 - a. ACO 2025-14**
 - Affidavit 2025-14a**
 - b. Homestead Exemption:**
 - a. 2026 Approval Listing**
 - b. 2026 Veteran Approval Listing**
 - c. 2026 Denial Listing**
 - d. Miscellaneous:**
 - c. Conservation Use:**
 - a. 2025 Releases:**
 - b. 2026 Approval Listing:**
 - c. 2026 Under 10 acres: NONE**
 - d. Intent to Penalize Listing:**
 - e. Miscellaneous:**
 - d. Redaction Request: 131-145L**
 - e. 2026 Digest Update**
 - f. Status Update from Chief Appraiser**
 - g. Executive Session, if necessary: Personnel**

h. Miscellaneous:

Next meeting: May 26, 2026 Tuesday

Upcoming Holidays



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, May 12, 2026 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, May 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: Bill Terry, Chairman; Jimmy Dean, Vice-Chairman; Stacy Berry, Member; John King, Member; Sonya Turgeon, Member; Kelly McCormick, Chief Appraiser; Amy Garmon, Secretary.

Absent: None

Bill Terry, Chairman called the meeting to order at 9:00 a.m.

Jimmy Dean delivered the invocation.

Approval of Agenda:

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

Old Business:

Board Minutes: April 28, 2026

Motion made by Sonya Turgeon to forego the reading and **approve** the minutes of April 28, 2026; seconded by Jimmy Dean; voted unanimously to approve motion.

New Business:

ACO Corrections 2025-14

Motion by John King to **approve** the ACO 2025-14; seconded by Sonya Turgeon; voted unanimously to approve motion.

Affidavit 2025-14a

Motion by John King to **approve** the Affidavit 2025-14a; seconded by Sonya Turgeon; 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 John King to **approve** the denial listing of homestead exemption applications for Tax Year 2026; seconded by Sonya Turgeon; voted unanimously to approve motion.

Conservation Use Valuation Assessment:

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, over 10 acres, for Tax Year 2026. Motion made by Sonya Turgeon to **approve** all new applications for CUVA for Tax Year 2026 for

properties over 10 acres with recommended approval by appraisal staff; seconded by John King; 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** the 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 applications for Conservation Use Valuation Assessment, Family Farms, LLC's, LP's for Tax Year 2026. Motion made by Sonya Turgeon to **deny** the CUVA applications for Tax Year 2026 for properties listed as Family Farms, LLC's, LP's with recommended denial 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 regarding the mailing of these intent to Penalize letters via certified mail. Kelly will research and bring back before the Board at the next meeting for further discussion. 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.

Redaction Request: 131-145L

Ms. Garmon provided the Board with a Redaction Request that had been received for parcel 131-145L. The taxpayer is a Mountain Judicial Court employee and is entitled to be redacted. Motion made by John King to **approve** redaction request; seconded by Sonya Turgeon; voted unanimously to approve motion.

2026 Digest Update

Kelly McCormick provided the Board with the attached preliminary before & after ratios for them to review.

Status Update from Chief Appraiser

Mr. Kelly McCormick provided the Board with an update on Exempt Properties. The Board gave their approval for Kelly to research all exempt properties and any concerns he has. A phone call is scheduled on Friday with the County Attorney to discuss exempt properties. Kelly will keep the Board informed of the County Attorney opinion on the matter.

Executive Session:

Motion made by John King to adjourn the regular meeting and enter Executive Session at 10:09 a.m.; seconded by Sonya Turgeon; voted unanimously to approve motion.

Motion made by John King to exit the Executive Session and re-enter the regular meeting at 10:35 a.m.; seconded by Sonya Turgeon; voted unanimously to approve motion.

Adjournment

Motion made by John King to adjourn the meeting; seconded by Sonya Turgeon; voted unanimously to approve motion. The meeting was adjourned at 10:40 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser

Approved: 
 Denied: _____

Approval Listings
 May 12, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
ATHAKHANH PHONESAVANH JOY	111-104H	C2	DANIELLE	AMY	
ATKINSON DANICA	019-040N	1F	KRISTI	AMY	
AVALOS EDGAR	052-001H	1F	DANIELLE	AMY	
BATCHELOR CATHY V	043-115	C1F	ROBIN	AMY	
BAUMER SUSAN K	130-031	C2F	DANIELLE	AMY	
BECK DION	089A-027	L3	DANIELLE	AMY	
BECKUM MARY ANN	041-128B	C2	DANIELLE	AMY	
BIBBY MICHAEL J	021-265	1F	DANIELLE	AMY	
BILLUE JEFFREY SCOTT	110-053F	1F	DANIELLE	AMY	
BOONSTRA BRENDA	063-061	C2F	DANIELLE	AMY	
BRUNNER ELIZABETH	040-063B	C1F	KRISTI	AMY	
BULLOCK JULIE	055-005E	1F	DANIELLE	AMY	
CASTLEBERRY SAMUEL WAYNE	053-017B	1F	DANIELLE	AMY	
CAULEY MARLON	040-022Y	C1F	DANIELLE	AMY	
CHANDLEY SARAH	040-087	1F	DANIELLE	AMY	
CHEEK BENNY RAY	064-028	1F	DANIELLE	AMY	
CRAIG FRANCES	109-074	C2	KRISTI	AMY	
CROMER SAVANNAH	107-006D	1F	DANIELLE	AMY	
DAVIDSON TERESA	010-013	C2	KRISTI	AMY	
DAVIS CHAD	075-124	1F	DANIELLE	AMY	
DAWKINS ROBIN A	130-096	C2F	DANIELLE	AMY	
DEAL JARON RAY	144-062K	1F	DANIELLE	AMY	
DUNN TANYA M	010-006D	1F	DANIELLE	AMY	
FENGYUAN HE	087D-026	ES3	KRISTI	AMY	
FERNANDEZ MARTHA	089D-078	L7F	DANIELLE	AMY	
FETZER TRACY	126-044A	1F	DANIELLE	AMY	

Approved
 m- Sample
 h.h.

FLOYD CHRISTY	022-133B	1F	DANIELLE	AMY	
FOWLER MARK ANTHONY	042-033	1F	DANIELLE	AMY	
FRANKLIN BELINDA	027-133	13F	DANIELLE	AMY	
FRANKLIN ELIZABETH ANN	111-034	C2	DANIELLE	AMY	
GALLOWAY NELDA MAXINE	126-128	C2F	KRISTI	AMY	
GIBBS BROOKE NICHOLE	126-141	1F	DANIELLE	AMY	
GIESEL RYAN ROSS	088-040H	L7F	DANIELLE	AMY	
GONZALEZ ANTONIO	089D-083D	C2F	DANIELLE	AMY	
HALLFORD RANDALL	023-129	C2	DANIELLE	AMY	
HARRIS JONATHAN	116A-148A	1F	DANIELLE	AMY	
HARRIS MARK	109-027A	C2	DANIELLE	AMY	
HEALY ELIZABETH	124-145	C1F	KRISTI	AMY	
HENDRICK LESLIE	125-122	C1	DANIELLE	AMY	
HILTON JANET RUTH	023-075	C2	DANIELLE	AMY	
HOWINGTON DAWN C	107-017A	13F	DANIELLE	AMY	
HULSEY CAROL S	099-095C	C2F	DANIELLE	AMY	
HULSEY KEVIN WILLIAM	094-010	1F	DANIELLE	AMY	
HUNTER ANTHONY SR	134-047M	1F	DANIELLE	AMY	
INNIS PATRICK T	016-031	C2	DANIELLE	AMY	
IRVIN MICHAEL E	022-080	C2	DANIELLE	AMY	
JOHNS BARBARA	127-008T	C2	KRISTI	AMY	
JONES MICHAEL T	124-034H	1F	KRISTI	AMY	
JORDAN DAVID A	006-053	C1	DANIELLE	AMY	
KIMSEY LISA DAWN	079-151	1F	KERSTON	AMY	
KIMSEY WHITNEY SIMMONS	128-072	1F	KRISTI	AMY	
KING KIMBERLY L	144-141A	1F	KRISTI	AMY	
KINNARATH TIFFANY	128-040C	1F	DANIELLE	AMY	
KLOSTER CORBETT J	102-237	C1	DANIELLE	AMY	
LECO URIEL SIXTOS	142-019N	1F	DANIELLE	AMY	
LEE REBECCA E	124-029E	1F	DANIELLE	AMY	
LOGGINS HUGH P	041-242	L7F	DANIELLE	AMY	
MANEY TIMOTHY	088-011	C2F	DANIELLE	AMY	
MCINVALE BRENDA	022-160A	C2	ROBIN	AMY	

MOONEY YVONNE F	040-063A	1F	DANIELLE	AMY	
PARR JANET B SIMS	087C-036	L3	DANIELLE	AMY	
PETERS DOROTHY	124-166	C1	DANIELLE	AMY	
PLUM LADONNA GAIL	029-025	C2	DANIELLE	AMY	
QUEEN LESIA	032-029C	13F	KRISTI/DANIELLE	AMY	
RAREY JOHN	128-066	C1	DANIELLE	AMY	
ROWLEY CHARLISE EVELYN	070-027	1F	DANIELLE	AMY	
SANDERS LYNNEW	127-187	C1	DANIELLE	AMY	
SHARP TERENCE L JR	127-009T	1F	DANIELLE	AMY	
SHIRLEY TERRY DENVER	065-034	1F	DANIELLE	AMY	
SHOWALTER STEVEN MICHAEL	078-056	C2	DANIELLE	AMY	
SIMS RANDY LYNN	112B-074	C1F	DANIELLE	AMY	
SINKE JESSICA	134-047P	1F	KRISTI	AMY	
SMITH BRYAN TIMOTHY	009-004F	1F	DANIELLE	AMY	
SMITH MARIANNE J	112B-071	C2	KRISTI	AMY	
SMITH MARY E	041-230	C2, L7F	DANIELLE	AMY	
STATON SHAWN	061-003B	1F	KRISTI	AMY	
STINCHCOMB CATHY	064-028B	13F	KRISTI	AMY	
STINER LAURA	074-031A	1F	KRISTI	AMY	
SWAIM REBECCA	089D-025	C1	KRISTI	AMY	
TALLMAN BRADY	014-066	C2F	DANIELLE	AMY	
TAYLOR JERRY L	022-008C	C2, S1	KRISTI	AMY	
THIGPEN JAMES I	037A-074	C1	KRISTI	AMY	
THOMPSON DAVID R	071-001C	1F	DANIELLE	AMY	
THOMPSON SHERRY	033-116	13F	DANIELLE	AMY	
TROUTMAN MATTHEW DAVID	098-009A	L3	DANIELLE	AMY	
TUCKER LYNN COLE	018-037A	C2F	DANIELLE	AMY	
TUCKER NATALIE KAY	044-079K	C2	ROBIN	AMY	
UTES DON EDWARD	050-027	1F	DANIELLE	AMY	
VAUGHN JAMES E	082-018	1F	DANIELLE	AMY	
WADE TODD	037-007S	1F	DANIELLE	AMY	
WENNEKERS LEONIE M	071-001T	C2F	DANIELLE	AMY	
WILLIAMS JEFFERY J	037-007C	1F	DANIELLE	AMY	

WILLIAMS LINDA GAIL	097-144	C2, L7F	KRISTI	AMY	
WINSLETT GLENN	124-046C	C2F	KERSTON	AMY	
WOODARD MICHAEL SHEA	028-147	1F	DANIELLE	AMY	
YORK BEATRICE	021-022	C2F	KRISTI	AMY	
ZAUGG SVETLANA	019-011	1F	DANIELLE	AMY	

Approved: ✓
Denied: _____

Veteran Approval Listings

May 12, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
POOLE ANITA GRACE	081-003F	55F	DANIELLE	AMY	

Approved
m-john
a-john

Approved: ✓
Denied: ✓

DENIAL LIST : Board Meeting

May 12, 2026

<u>Name:</u>	<u>Map/Parcel:</u>	<u>Exemption:</u>	<u>Reason for denial:</u>	<u>Accepted Application</u>	<u>Reviewed Applic</u>
BRUNNER, ELIZABETH A	040-063B	L2	INCOME OVER \$12,000	DANIELLE	AMY
DYER CURTIS	025-002H	L5	NO INCOME SUBMITTED	DANIELLE	AMY
MOONEY YVONNE F	040-063A	L2	NO INCOME SUBMITTED	DANIELLE	AMY
WEAVER TAMMY WEST	065-014	L2	INCOME OVER \$12,000	DANIELLE	AMY

Denied
m-john
g-sampa

[illegible]

Approved
M-Songster
E-John

[illegible]

Approved
m-Song
e-John

FAMILY FARMS/LLC'S

NAME	MAP	PARCEL	ACREAGE	CACREAGE	TYPE	LAND USE	VISITED/COMMENTS
2BSMDY LLC	80	089A	10.43	9.43	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
2BSMDY LLC	80	089B	8.26	8.26	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
ANGUS ACRES HOLDINGS LLC	128	052A	75.5	75.5	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
AOW3L3 LLC	80	89	40.41	40.41	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
BURNS ORCHARD HOLDINGS LLC	127	031C	19.42	19.42	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
BURNS ORCHARD HOLDINGS LLC	140	024B	10.65	10.65	NEW	TIMBER	VISITED, DID NOT PROVIDE DOCUMENTATION
BURNS ORCHARD HOLDINGS LLC	140	26	18.1	18.1	NEW	TIMBER	VISITED, DID NOT PROVIDE DOCUMENTATION
COBB FARM HOLDINGS LLC	128	52	28.06	28.06	NEW	PASTURE	VISITED, DID NOT PROVIDE DOCUMENTATION
COBB FARM HOLDINGS LLC	129	111A	66.4	66.4	NEW	PASTURE	VISITED, DID NOT PROVIDE DOCUMENTATION
DOUBLE VIEW LLC	108	031B	64.77	64.77	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
HARDMAN ESTATES LLC	98	084A	212.59	212.59	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
HARDMAN ESTATES LLC	98	071A	28.94	28.94	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
HEI4N LLC	88	47	58.22	58.22	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
JH2ANT LLC	102	194	16.24	16.24	NEW	TIMBER	VISITED, DID NOT PROVIDE DOCUMENTATION
JOHNSON RANGE HOLDINGS LLC	128	052B	61.32	61.32	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
JOHNSON RANGE HOLDINGS LLC	129	111B	14.68	14.68	NEW	PASTURE	VISITED, DID NOT PROVIDE DOCUMENTATION
KELLY BEA PROPERTIES LLC	130	175	51.55	50.55	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
LD1-HOLHAB LLC	127	102	22.46	22.46	NEW	PASTURE	VISITED, DID NOT PROVIDE DOCUMENTATION
LD1-HOLHAB LLC	143	12	29.18	29.18	NEW	TIMBER	VISITED, DID NOT PROVIDE DOCUMENTATION
LD1-HOLHAB LLC	143	13	42	42	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
LD1-HOLHAB LLC	143	15	53.92	53.92	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
MAPLE SPRINGS HOLDINGS LLC	128	031B	163.4	163.4	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
MIZE FARM LLC	109	11A	30.03	30.03	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
MT DEMOREST LLC	113	054B	101.65	101.65	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
PATTON FARM LLC	128	031E	138.51	1338.51	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
PATTON PLACE LLC	128	19	33.24	32.24	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
VICTORIA ANGUS FARM LLC	129	129	117.6	117.6	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
VICTORIA ANGUS FARM LLC	103	6	30.81	30.81	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
VICTORIA ANGUS FARM LLC	129	134	17.14	14.14	NEW	PASTURE	VISITED, DID NOT PROVIDE DOCUMENTATION
VICTORIA ANGUS FARM LLC	129	132	30.12	30.12	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
VICTORIA ANGUS FARM LLC	129	131	20.21	18.21	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
VICTORIA ANGUS FARM LLC	129	120	15.95	14.95	NEW	PASTURE	VISITED, DID NOT PROVIDE DOCUMENTATION

Deny
m-Sony
1.1.11

VICTORIA ANGUS FARM LLC	129	113A	257.34	257.34	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
VICTORIA ANGUS FARM LLC	128	031D	22.2	22.2	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
VICTORIA ANGUS FARM LLC	128	031A	64.41	64.14	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
VICTORIA ANGUS FARM LLC	128	31	79.44	79.44	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
VICTORIA ANGUS FARM LLC	128	27	20.75	20.75	NEW	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION
VINSON CURAHEE FARM & ETAL	143	005D	17.32	18.32	CONT	MIX	VISITED, DID NOT PROVIDE DOCUMENTATION

12-May-26

Approved
M. Sonja
2-John

Growth

County M & O

TAXDISTRICT	DESCRIP	COUNT	EXEMPT REASSESSMENT GROWTH (40%)
01	COUNTY	5609	20,205,664
02	CLARKESVILLE	303	834,343
03	CORNELIA	441	2,030,910
04	BALDWIN	249	571,136
05	DEMOREST	251	722,139
06	MT AIRY	199	695,178
07	TALLULAH FALLS	11	52,746
08	ALTO	88	245,983
		7151	25,358,097

Growth

Habersham County Inflationary Growth By Tax District For Tax Year 2026

Tax District #	DESCRIP	Parcels in Tax District with Inflationary Growth	Inflationary Growth - 100%	Inflationary Growth - 40%	Exemption Reassessment - 40%
00	00	1	0	0	Click Me
01	COUNTY	13,449	77,033,874	30,813,495	Click Me
02	CLARKESVILLE	734	(895,158)	(358,056)	Click Me
03	CORNELIA	1,555	(2,099,172)	(839,647)	Click Me
04	BALDWIN	667	(6,704,920)	(2,681,971)	Click Me
05	DEMOREST	610	1,171,690	468,668	Click Me
06	MT AIRY	490	2,512,638	1,005,046	Click Me
07	TALLULAH FALLS	30	(299,334)	(119,733)	Click Me
08	ALTO	197	2,534,393	1,013,764	Click Me
Total		17,733	73,254,011	29,301,566	

Consolidation : all

2025 DIGEST

Consolidation Values

	Code	Count	Acres	40% Value
R		53,628	47,693.26	2,052,555,402
	R1	24,255	2.00	1,574,713,559
	R3	17,486	24,688.73	323,743,327
	R4	2,183	17,207.67	106,397,621
	R5	112	5,791.58	18,279,224
	R6	8,065	3.28	24,158,630
	R9	2	0.00	460
	RA	39	0.00	1,887,199
	RB	1,486	0.00	3,375,382
A		5,103	12,740.63	168,445,057
	A1	2,001	0.00	111,050,759
	A3	128	308.01	2,244,546
	A4	868	2,317.97	12,303,132
	A5	550	10,013.00	37,210,872
	A6	1,551	101.65	5,606,939
	A9	4	0.00	25,829
	AF	1	0.00	2,980
P		3	0.00	4,243
	P6	3	0.00	4,243
V		2,087	62,533.22	254,015,720
	V3	79	1,049.34	5,935,538
	V4	1,161	16,708.89	86,977,199
	V5	725	44,774.99	160,202,308
	V6	122	0.00	900,675
J		10	1,096.15	3,730,525
	J3	1	1.65	18,122
	J4	2	27.18	153,389
	J5	7	1,067.32	3,559,014
F		10	1,096.15	3,730,525
	F3	1	1.65	18,122
	F4	2	27.18	153,389
	F5	7	1,067.32	3,559,014
C		6,041	2,065.13	326,979,334
	C1	2,366	2.08	185,818,076
	C3	745	812.87	29,663,783
	C4	81	744.06	11,417,653
	C5	9	506.12	1,080,271
	C9	36	0.00	674,447
	CB	1	0.00	1,548
	CF	2,183	0.00	63,386,037
	CI	615	0.00	34,927,029

	CZ	5	0.00	10,490
I		214	445.31	137,737,664
	I1	112	0.00	24,806,611
	I3	13	34.75	409,909
	I4	11	143.72	2,450,195
	I5	5	266.84	1,397,223
	IF	23	0.00	53,200,666
	II	22	0.00	4,037,547
	IP	28	0.00	51,435,513
U		57	1,112.57	84,121,172
	U2	50	0.00	82,150,403
	U3	2	2.85	7,194
	U4	2	20.07	881,320
	U5	3	1,089.65	1,082,255
E		1,808	48,630.40	316,788,536
	E1	621	4,392.84	73,658,106
	E2	491	1,075.73	39,370,960
	E3	40	35.85	1,353,733
	E4	24	52.64	930,295
	E5	7	118.67	11,755,435
	E6	297	1,612.42	85,856,278
	E7	1	0.00	1
	E8	1	0.00	76,844
	E9	326	41,342.25	103,786,884
MV		0	0.00	0
	1	0	0.00	0
MH		0	0.00	0
	2	0	0.00	0
TIMBER		0	0.00	0
	3	0	0.00	0
HDE		0	0.00	0
	4	0	0.00	0
		68,961	176,316.67	3,348,108,178
	Gross Taxable: Acres / Value >>		127,686	3,027,589,117
			Total Real Property	2,815,324,726
			Total Personal Property	212,264,391

Consolidation Exemptions

	taxtype	excode	Count	Exempt Amount	Net Digest
	120		24,428	890,763,494	2,136,825,623
County M & O		13	6	434,327	
County M & O		13F	245	11,023,453	
County M & O		13F3A	5	143,408	
County M & O		13F3B	1	50,263	
County M & O		13F4B	1	54,974	
County M & O		13FC5	1	56,544	
County M & O		1F	4,048	221,797,948	

Consolidation Exemptions

	taxtype	excode	Count	Exempt Amount	Net Digest
	120		25,258	910,637,857	2,243,165,440
County M & O		13	4	340,275	
County M & O		13F	255	11,652,872	
County M & O		13F3A	5	178,922	
County M & O		13F3B	4	158,262	
County M & O		13FC5	1	60,101	
County M & O		1F	4,034	217,304,310	
County M & O		1F3A	88	3,281,676	
County M & O		1F3B	9	393,262	
County M & O		1F4A	37	1,812,600	
County M & O		1F4B	4	227,570	
County M & O		1F4C	1	63,965	
County M & O		1FC5	3	353,568	
County M & O		1FC8	1	24,468	
County M & O		3F	40	1,792,574	
County M & O		3F3A	2	71,408	
County M & O		55F	40	1,789,967	
County M & O		55F3A	1	2,000	
County M & O		5F	26	925,659	
County M & O		C1	17	129,351	
County M & O		C13A	1	8,000	
County M & O		C13B	2	16,000	
County M & O		C1C8	1	8,000	
County M & O		C1F	1,085	73,424,379	
County M & O		C1F3A	9	639,870	
County M & O		C1F3B	51	2,919,162	
County M & O		C1F4A	2	111,712	
County M & O		C1F4B	11	660,360	
County M & O		C1FC2	29	2,032,693	
County M & O		C1FC5	30	2,024,406	
County M & O		C23B	3	24,000	
County M & O		C2C5	1	8,000	
County M & O		C2C8	4	32,000	
County M & O		C2F	2,794	178,481,527	
County M & O		C2F3A	9	583,297	
County M & O		C2F3B	146	7,888,336	
County M & O		C2F4A	5	364,607	
County M & O		C2F4B	49	3,015,799	
County M & O		C2F4C	1	53,184	
County M & O		C2FC2	83	5,933,412	

Consolidation : all

2026 DIGEST

Consolidation Values

	Code	Count	Acres	40% Value
R		54,558	47,137.49	2,121,247,041
	R1	24,739	0.00	1,624,829,658
	R3	17,590	24,733.94	336,388,104
	R4	2,158	16,804.65	110,081,826
	R5	106	5,598.90	18,381,731
	R6	7,985	0.00	24,288,238
	R9	2	0.00	460
	RA	59	0.00	2,401,170
	RB	1,918	0.00	4,875,854
	RF	1	0.00	0
A		5,252	13,620.17	180,190,640
	A1	1,989	0.00	117,353,216
	A3	165	380.34	2,978,213
	A4	913	2,644.79	14,834,948
	A5	560	10,595.04	39,603,835
	A6	1,620	0.00	5,391,914
	A9	4	0.00	25,534
	AF	1	0.00	2,980
P		2	0.00	1,741
	P6	2	0.00	1,741
V		2,093	60,073.70	257,200,229
	V3	81	1,054.67	6,195,204
	V4	1,170	16,823.60	90,532,851
	V5	726	42,195.43	159,688,239
	V6	116	0.00	783,935
J		9	1,096.16	3,807,261
	J3	1	1.65	19,390
	J4	1	17.70	100,756
	J5	7	1,076.81	3,687,115
F		9	1,096.16	3,671,300
	F3	1	1.65	18,122
	F4	1	17.70	94,164
	F5	7	1,076.81	3,559,014
C		6,197	2,082.75	319,571,609
	C1	2,438	0.00	179,295,254
	C3	752	830.31	30,179,660
	C4	83	746.32	11,729,203

	C5	9	506.12	1,105,472
	CB	1	0.00	1,548
	CF	2,296	0.00	64,805,584
	CI	613	0.00	32,100,364
	CP	2	0.00	353,924
	CZ	3	0.00	600
I		216	452.11	142,790,139
	I1	113	0.00	28,748,903
	I3	11	31.84	329,313
	I4	12	147.91	2,204,300
	I5	6	272.36	1,508,356
	IF	24	0.00	56,766,860
	II	24	0.00	4,477,852
	IP	26	0.00	48,754,555
U		67	1,113.57	128,994,637
	U1	8	0.00	330,031
	U2	52	1.00	126,662,981
	U3	2	2.85	7,125
	U4	2	20.07	912,300
	U5	3	1,089.65	1,082,200
E		1,822	48,665.72	319,363,417
	E1	658	4,606.27	59,738,685
	E2	517	1,086.10	40,353,316
	E3	44	35.71	1,486,794
	E4	25	52.77	950,184
	E5	7	118.67	11,737,697
	E6	306	1,613.56	112,815,390
	E7	1	0.00	1
	E8	1	0.00	78,339
	E9	263	41,152.64	92,203,011
MV		0	0.00	0
	1	0	0.00	0
MH		0	0.00	0
	2	0	0.00	0
TIMBER		0	0.00	0
	3	0	0.00	0
HDE		0	0.00	0
	4	0	0.00	0
		70,225	174,241.67	3,476,838,014
Gross Taxable: Acres / Value >>			125,576	3,153,803,297
		Total Real Property		2,939,262,006
		Total Personal Property		214,541,291

2026 Starting and Current Ratios

Before Changes

Residential	
Sales	612
Median	36.96%
COD	17.94%
PRD	101.99%

Agricultural	
Sales	22
Median	32.13%
COD	25.01%
PRD	102.37%

Commercial	
Sales	21
Median	33.26%
COD	35.10%
PRD	115.40%

Industrial	
Sales	2
Median	31.38%
COD	5.86%
PRD	94.83%

After Changes

Sales	760
Median	39.71%
COD	10.96%
PRD	101.15%

Sales	33
Median	39.84%
COD	11.84%
PRD	98.53%

Sales	21
Median	39.34%
COD	8.95%
PRD	101.01%

Sales	2
Median	39.64%
COD	2.22%
PRD	102.11%

MOTION TO ENTER INTO A CLOSED MEETING OF THE BOARD OF TAX ASSESSORS (BTA)

Board member John King makes the following motion:

That this BTA now enter into closed session as allowed by Chapter 14 of Title 50 of the Georgia Code for the purpose of discussing the following:

personnel

_____ (Specify the purpose(s) by which the meeting is to be closed.)

Motion Seconded By: Sonya Turgeon

Motion Approved

Those voting in favor for the motion for closure: Board Members

Jimmy Dean, Stacy Berry, and
Bill Terry.

Motion Denied

Those voting against the motion for closure: Board Members

_____, _____, and
_____.