



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 26, 2026, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Bill Terry
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 - 1. Minutes: May 12, 2026
 - 2. Intent to Penalize Letters
 - 3. Miscellaneous:
- V. New Business:
 - a. ACO 2025-15
 - b. Homestead Exemption:
 - a. 2026 Approval Listing
 - b. 2026 Veteran Approval Listing
 - c. 2026 Denial Listing
 - d. Miscellaneous:
 - c. Conservation Use:
 - a. 2026 Family Farms/LLC's Approval:
 - b. 2026 Family Farms/LLC's Denials:
 - c. Miscellaneous:
 - d. Redaction Request: 098-066
 - e. 2026 Freeport Approval Listing
 - f. 2026 Digest Update
 - g. Status Update from Chief Appraiser
 - h. Executive Session, if necessary: Personnel
 - i. Miscellaneous:

Next meeting: June 9, 2026 Tuesday

Upcoming Holidays



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, May 26, 2026 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, May 26, 2026, at 9:20 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; John King, Member; Sonya Turgeon, Member; Kelly McCormick, Chief Appraiser; Amy Garmon, Secretary.

Absent: Jimmy Dean, Vice-Chairman; Stacy Berry, Member

Bill Terry, Chairman called the meeting to order at 9:20 a.m.

Bill Terry, Chairman delivered the invocation.

Approval of Agenda:

Motion made by John King to **approve** the May 26, 2026 agenda; seconded by Sonya Turgeon; voted unanimously to approve motion.

Old Business:

Board Minutes: May 12, 2026

Motion made by John King to forego the reading and **approve** the minutes of May 12, 2026; seconded by Sonya Turgeon; voted unanimously to approve motion.

Intent to Penalize Letters

Kelly McCormick informed the board that he had researched the possibility of mailing the Intent to Penalize Letters via certified mail. He has no problem doing this since new legislation has come out that the taxpayer can request the assessment notice and the CUVA renewal letter to be sent via certified mail. The Board discussed the issues with regular mail and issues with certified mail. Motion made by John King to send the Intent to Penalize letters via certified mail with a copy sent via regular mail; seconded by Sonya Turgeon; voted unanimously to approve motion.

New Business:

ACO Corrections 2025-15

Motion by John King to **approve** the ACO 2025-15; 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 Sonya Turgeon to **approve** the denial listing of homestead exemption applications for Tax Year 2026; seconded by John King; 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, Family Farms, LLC's, LP's for Tax Year 2026. Motion made by Sonya Turgeon to **approve** the CUVA applications for Tax Year 2026 for properties listed as Family Farms, LLC's, LP's 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 the county attorney.

Redaction Request: 098-066

Ms. Garmon provided the Board with a Redaction Request that had been received for parcel 098-066. The taxpayer wanted to be redacted due to a court protection order that has been filed against someone. Ms. Garmon sent the information to the County Attorney to review. After the County Attorney's review, it was determined this taxpayer is not eligible to be redacted and the only avenue would be to seek a court order directing the Assessor's office to redact the information. Motion made by John King to **deny** redaction request per the county attorney opinion; seconded by Sonya Turgeon; voted unanimously to approve motion.

2026 Freeport Approval Listing

The Board reviewed the attached listing of the 2026 Freeport Approval Listing for Tax Year 2026. Mr. Kelly McCormick gave an update on Freeport for the Board. Motion made by John King to **approve** the 2026 Freeport Approval Listing; seconded by Sonya Turgeon; voted unanimously to approve motion.

2026 Digest Update

Kelly McCormick provided the Board with the attached before & after sales ratio and various information regarding the digest. He also indicated that the base rate has changed from \$135 to \$139. Houses with finished basements also had a factor change from 1.75 to 1.6%. Garages on the accessory screen went from \$40 to \$50. There will be a 3% increase in Real Property and a 2% increase in Personal Property for the 2026 digest. Motion made by Sonya Turgeon to **approve** to send out notices on May 29, 2026; seconded by John King; voted unanimously to approve motion.

Status Update from Chief Appraiser

Mr. Kelly McCormick provided the Board with an update on Exempt Properties. He provided the Board with the attached listing of various exempt properties that should have been taxable. The Board discussed each property in detail. Habersham River Retreat has been reviewed by the county attorney and he is recommending the exempt status be removed for Tax Year 2026. Mr. Kenneth Anthony Taylor has property that is not exempt but the church building on 024-113B 01 is exempt. The 01 parcel is still in Mr. Taylor's name and it is Friendly Mission Baptist Church. Mr. McCormick will try to get a hold of Mr. Taylor to discuss this situation with him. Motion made by Sonya Turgeon to remove all from exempt status except for 024-113B 01 & to send new notices on Friday, May 29; seconded by John King; voted unanimously to approve motion.

Adjournment

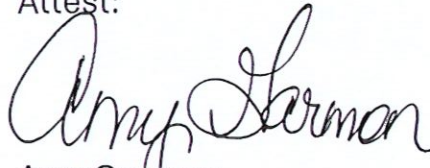
Motion made by John King to adjourn the meeting; seconded by Sonya Turgeon; voted unanimously to approve motion. The meeting was adjourned at 11:14 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser

Approved: ✓
 Denied: _____

Approval Listings
 May 26, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
ALEXANDER SHAWN	088-042K	C2F	DANIELLE	AMY	
BRIDGEMAN JASMINE	050-040A	1F	DANIELLE	AMY	
DALE ERICKA L	097-084E	1F	DANIELLE	AMY	
GALE THOMAS	087B-095	1F	KRISTI	AMY	
GARRETT DARRYL W	127-197	L7F	DANIELLE	AMY	
ORKINS MARK & BRENDA	005-038	C2F	ROBIN	AMY	
PHILLIPS MARYJANE WEBB	067-043	13F	KRISTI	AMY	
RAMSAUR CHARLES MADISON	078-126C	1F	KRISTI	AMY	
ROBERTS JOYCE	129-065	C2F	AMY	AMY	
SHELTON SHIRLEY	023-054Z	C2F	KRISTI	AMY	
THOMAS FRANK LESLIE	019-166E	C1F	DANIELLE	AMY	
TOWE REBECCA MICHELLE	125-026B	1F	DANIELLE	AMY	

Approved
m- Songe
d- John

Approved: ✓
Denied: _____

Veteran Approval Listings
May 26, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
WEEMS ASA	125-013	S5	KRISTI	AMY	

Approved
M-Sonya
A-John

DENIAL LIST : Board Meeting

May 26, 2026

Denied: ✓

Name:	Map/Parcel:	Exemption:	Reason for denial:	Accepted Application	Reviewed Applic
PATTON CRYSTAL DAWN	131-127	1F	MH NOT IN HER NAME	KRISTI	AMY

Denied
m- Sonya
d- John

[illegible]

P-John

FAMILY FARMS/LLC'S

NAME	MAP	PARCEL	ACREAGE	C ACREAGE	TYPE	LAND USE	VISITED/COMMENTS
AMMONITE LLC	64	23	65.8	64.8	NEW	MIX	VISITED -REC APPROVAL
LL HERRIN FAMILY FARM LP	44	79	30.56	30.56	NEW	MIX	VISITED-REC APPROVAL
LL HERRIN FAMILY FARM LP	82	34	3.96	3.96	NEW	TIMBER	VISITED-REC APPROVAL
RESURGENTS FARMS LLC	112A	11	26.39	25.39	NEW	MIX	VISITED-REC APPROVAL

Approved
M-Sonyla
2-John

FAMILY FARMS/LLC RECOMMEND DENIAL

NAME	MAP	PARCEL	ACREAGE	C ACREAGE	TYPE	LAND USE	VISITED-DENIAL DUE TO OWNERSHIP & INCOME
BROWNWOOD CAMP LLC	35	36	59.25	57.25	NEW	MIX	

Denied
M-Sonyla
2-John

2026 Freeport Accounts

NAME	ACCT #	INV AMT #	FP AMT#
NORTHEAST GEORGIAN PUBLISHING	12033	\$941	\$28,223
FOUNDATION CORE & TUBE	34082	26,393	330,942
HYFLOW SOUTHEAST INC	35088	199,599	2,733,423
BOEHRINGER INGELHEIM ANIMA	38444	13,650	301,180
NICOLON CORP	11954	3,225,785	6,771,910
HEIDELBERG MATERIALS SE	37050	439	27,884
HEIDELBERG MATERIALS SE	4217	458	1,915,844
GSG FASTENERS LLC	30708	643,777	6,892,850
KELLY PIPE CO LLC	36986	0	1,356,124
PEACH STATE BUILDERS	38876	0	47,491
BARRETT TRAILERS LLC	18462	3,106	631,958
FARM SUPPLY CO OF CORNELIA	5304	29,837	1,156,013
K & W SUPPLY	9099	0	183,601
PBR INC	37066	0	1,233,161
PITTMAN CONSTRUCTION	34058	40,925	411,182
WILBANKS LUMBER CO	17426	2,843	948,894
PRO TRUSS & COMPONENTS	28636	0	70,000
ETHICON INC	5224	5,870,075	81,574,150
AMERICAN BAG & LINEN	439	584	19,164
HARRIS BRUCE LLC	3802	0	62,015
YEAR ONE INC	38037	485,954	814,811
WESTLAKE ROYAL WINDOWS	23885	43,179	1,891,181
SALFORD BBI INC	28788	2,178	2,295,138
MORGAN CONCRETE CO	22695	6,641	340,321
HABERSHAM METAL PRODUCTS	7007	166,804	934,237
GLOBALTECH INDUSTRIES INC	20246	719,245	2,427,595
STEELCO HOLDINGS LLC	25509	168,147	5,812,693

Approved
M-John
2-Sonye

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%

Map ID	Acct#	Previous	Current	Difference	%Diff	CLS
159 014	418970	251,325	269,479	18,154	7.22 %	R
159 014A	516762	22,991	24,600	1,609	7.00 %	R
159 015	418973	182,343	182,343	0	0.00 %	R
159 019	418977	117,007	117,007	0	0.00 %	R
159 020	418979	178,080	190,546	12,466	7.00 %	R
159 022	418981	69,300	69,300	0	0.00 %	R
159 023	418983	91,238	97,625	6,387	7.00 %	R
159 024	418985	97,440	97,440	0	0.00 %	R
159 025	418987	102,937	102,937	0	0.00 %	R
159 026	418989	51,554	55,162	3,608	7.00 %	R
159 027	418991	83,366	83,366	0	0.00 %	R
159 028	418993	69,300	69,300	0	0.00 %	R
159 029	418995	91,530	91,530	0	0.00 %	R
159 030	418997	92,400	98,868	6,468	7.00 %	R
159 031	418999	196,567	123,191	(73,376)	-37.33 %	R
159 033	419003	330,824	350,616	19,792	5.98 %	R
159 033A	420700	174,942	184,465	9,523	5.44 %	R
159 034	419005	313,976	321,434	7,458	2.38 %	R
159 036	419009	510,017	509,700	(317)	-0.06 %	V
159 037 16	419019	74,813	79,264	4,451	5.95 %	R
159 037 21	419021	104,606	112,228	7,622	7.29 %	R
159 037 26	419023	483,920	482,074	(1,846)	-0.38 %	R
159 037 27	419025	68,231	73,301	5,070	7.43 %	R
159 037 29	419027	387,518	385,443	(2,075)	-0.54 %	R
159 037 30	419029	319,069	322,826	3,757	1.18 %	R
159 037 31	419031	234,657	246,760	12,103	5.16 %	R
159 037 33	419033	243,341	256,585	13,244	5.44 %	R
159 037 44	419035	175,797	186,600	10,803	6.15 %	R
159 037 47	419037	237,497	124,420	(113,077)	-47.61 %	R
159 037 69	419039	360,145	370,843	10,698	2.97 %	R
159 037 85	419018	306,298	317,593	11,295	3.69 %	R
159 037 97	419041	182,826	192,557	9,731	5.32 %	R
159 037 98	419017	241,960	249,848	7,888	3.26 %	R
Total Notices	23184	6,803,034,869	7,007,686,973	204,652,104	3.01 %	



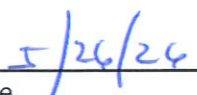
Chairman, Board of Assessors

Date

5/26/26

Acct#	Map ID		Previous	Current	Difference	%Diff
38425	104 140C		283	166	(117)	-41.34 %
2637	104 160		28,041	29,494	1,453	5.18 %
12661	104 220		2,149,852	2,176,930	27,078	1.26 %
27668	104 274		325,446	283,643	(41,803)	-12.84 %
34855	106 043		334,452	462,995	128,543	38.43 %
7973	106 069B		168,646	160,550	(8,096)	-4.80 %
24630	106 105		155,345	152,089	(3,256)	-2.10 %
19428	109 003A		196,478	171,980	(24,498)	-12.47 %
30922	109 158B		455,742	386,896	(68,846)	-15.11 %
33618	110 118A		65,225	64,832	(393)	-0.60 %
24910	111 001A		116,366	111,799	(4,567)	-3.92 %
38652	113 038		452,195	466,526	14,331	3.17 %
29049	113 040A		99,702	53,378	(46,324)	-46.46 %
6924	113 063A		37,346	23,551	(13,795)	-36.94 %
34350	115 017		50,246	44,241	(6,005)	-11.95 %
18875	127 051A		109,863	86,010	(23,853)	-21.71 %
18872	127 052		668,532	609,699	(58,833)	-8.80 %
27119	127 153		97,070	117,701	20,631	21.25 %
28209	128 068		110,244	117,385	7,141	6.48 %
19196	129 134		245,118	210,006	(35,112)	-14.32 %
27228	130 186B		437,367	413,161	(24,206)	-5.53 %
27631	134 048A		22,988	22,988	0	0.00 %
33991	141 092		45,785	45,785	0	0.00 %
30887	142 001		107,207	107,103	(104)	-0.10 %
28786	142 064A		316,646	316,172	(474)	-0.15 %
36182	145 056		455,736	367,044	(88,692)	-19.46 %
34348	145 056A		136,089	125,645	(10,444)	-7.67 %
18462	145 075		399,542	803,064	403,522	101.00 %
35382	146 065		93,149	122,127	28,978	31.11 %
Total Notices		927	512,104,019	522,421,620	10317601	2.01 %


 Chairman, Board of Assessors


 Date

Res Imp Changes

ITEMTYPE	ITEM	ITEM_NO	DESCRIP	SOFT	ADIFACT	ITEMTYPE	ITEM	ITEM_NO	DESCRIP	SOFT	ADIFACT
RES IMP	BASE DOLLARS			139	0	RES IMP	BASE DOLLARS			135	0
RES IMP	BASEMENT QUALITY	3	Average	0	1.6	RES IMP	BASEMENT QUALITY		3	0	1.75

Urban Land

SUBDIVCODE	SUBDIVNAME	CALCMETHOD	UNITVALUE	EXUNITS	EXFACTOR	SUBDIVCODE	SUBDIVNAME	CALCMETHOD	UNITVALUE	EXUNITS	EXFACTOR
591	HEARTLAND MEADOWS LOT 16500	4	45000	1	0.5	59	HEARTLAND MEADOWS LOT 16500		4	16500	0
224	SAUTEE RIDGE ACRE 12500	2	30000	5	0.5	224	SAUTEE RIDGE ACRE 12500		2	12500	0
523	HOSPITAL PROFESSIONAL AC 65k	2	65000	2	0.5	523	HOSPITAL PROFESSIONAL AC 65k		2	65000	0
884	Res- Abbingdon MS 35000	4	49500	1	0.5	884	Res- Abbingdon MS 35000		4	35000	1
899	Res- Wilbanks Alto MS 42500	4	42500	1	0.5	899	Res- Wilbanks Alto 30000		4	30000	1
1004	441 BYPASS N FF 125	1	250	0	0	1004	441 BYPASS N FF 125		1	125	0
1127	DEMAREST/MT AIRY/CLARKE FF 400	1	550	0	0	1127	DEMAREST/MT AIRY/CLARKE FF 400		1	400	0
1137	EAGLES NEST LOT 35000	4	35000	0	0	1137	EAGLES NEST LOT 30000		4	30000	0
1171	HAB MILLS/HYW 17/HWY 115 LOT	4	32500	1	0.5	1171	HAB MILLS/HYW 17/HWY 115 LOT		4	25000	0
1187	HABERSHAM SHOALS RIVER LOT 35k	4	75000	0	0	1187	HABERSHAM SHOALS RIVER LOT 35k		4	35000	0
1414	STERLING HILLS LOT 60,000	4	60000	0	0	1414	STERLING HILLS LOT 40000		4	40000	0
1436	THE DIP LOT 30000	4	50000	1	0.5	1436	THE DIP LOT 30000		4	30000	0
1582	Res- 197 N Alleys Chappel MS	4	67500	1.5	0	NULL	NULL	NULL	NULL	NULL	NULL
1583	Hollywood New Sub	4	50000	1	0.5	NULL	NULL	NULL	NULL	NULL	NULL
1584	Mountain View Dr	2	60000	5	0.5	NULL	NULL	NULL	NULL	NULL	NULL

Rural Land

AVG 2026	AVG 2025	Difference	% INC
126745	121801	4944	3.90%

Accessories

Type	2025	2026
Garage	40	50

parcel_no	realkey	lastname	curr_val
006 024	372336	HABERSHAM RIVER RETREAT INC	1230544
006 054	372371	HABERSHAM RIVER RETREAT INC	132614
006 055	372370	HABERSHAM RIVER RETREAT INC	125666
020 020A	481210	HABERSHAM RIVER RETREAT INC	225905
144 212	417702	KING JACOB &	336384
089D036	398900	RAMIREZ JIMMY L	240469
024 113B 01	515652	TAYLOR KENNETH ANTHONY	517930
040 200	382900	TAYLOR ROSELYN T	100
115A081	409222	TULLIS KAY FRANCES	21780

residence purchased in 2019

already switched to residential

church but ownership doesn't qualify

check sale

previously owned by railroad

Remove Exempt Status
on all except for 024-113B
M- Sonja
2- John