

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, July 14, 2026, 9:00 a.m.

AGENDA

- I. Call to order by Chairman; invocation by Bill Terry
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 - 1. Minutes: June 9, 2026
 - 2. Miscellaneous:
- V. New Business:
 - a. ACO 2025-17
 - 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:
 - d. 2026 Family Farms/LLC's:
 - e. Miscellaneous: Dillashaw, Phoebe Estate 045-003B
 - d. Redaction Requests: 038-075F 064-1008
145-127A
 - e. Refund Request: Ferraro James 127-009R
 - f. Status Update from Chief Appraiser
 - g. 2026 Digest Update

h. Executive Session, if necessary: Personnel

i. Miscellaneous:

Next meeting: July 28, 2026 Tuesday

Upcoming Holidays



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, July 14, 2026 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, July 14, 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.

Bill Terry, Chairman delivered the invocation.

Approval of Agenda:

Motion made by John King to **approve** the July 14, 2026 agenda; seconded by Sonya Turgeon; voted unanimously to approve motion.

Old Business:

Board Minutes: June 9, 2026

Motion made by John King to forego the reading and **approve** the minutes of June 9, 2026; seconded by Jimmy Dean; voted unanimously to approve motion.

Miscellaneous: Habersham River Retreat Properties

The Board discussed the exempt status for Habersham River Retreat Properties. In 2018, the Board approved it individually and it was not on the exempt digest. No county attorney opinion was received in 2018. Mr. McCormick informed the board that no response has been received from Mr. Mike Franklin on the 2026 assessment notice indicating the Exempt Status had been removed.

New Business:

ACO Corrections 2025-17

Motion by John King to **approve** the ACO 2025-17; 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 John King to **approve** the listing of Veteran homestead exemption applications for Tax Year 2026; seconded by Sonya Turgeon; 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 release for Conservation Use Valuation Assessment covenants expiring December 31, 2025 or breached, with and without penalties, for Tax Year 2026. Motion made by John King to **approve** the releases for all covenants listed for Tax Year 2026; seconded by Sonya Turgeon; 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 John King to **approve** all new applications for CUVA for Tax Year 2026 for properties under 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, Family Farms, LLC's, LP's for Tax Year 2026. Motion made by John King to **table** the CUVA applications for Tax Year 2026 for properties listed as Family Farms, LLC's, LP's until the next meeting; seconded by Sonya Turgeon; voted unanimously to approve motion.

Conservation Use Miscellaneous:

Dillashaw, Phoebe Estate 045-003B

Ms. Garmon informed the Board of a Conservation Use covenant owned by Phoebe Dillashaw Estate. Ms. Dillashaw's son, William Dillashaw is the heir to the estate and signed the property up for Conservation. He is now needing to come out due to medical reasons. Motion made by Sonya Turgeon to approve the breach with no penalty for Phoebe Dillashaw Estate; seconded by John King; voted unanimously to approve motion.

Redaction Request: 038-075F

Ms. Garmon provided the Board with a Redaction Request that had been received for parcel 038-075F. The taxpayer is a Department of Natural Resources employee 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: 145-127A

Ms. Garmon provided the Board with a Redaction Request that had been received for parcel 145-127A. The taxpayer is a Law Enforcement Officer 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: 064-100B

Ms. Garmon provided the Board with a Redaction Request that had been received for parcel 064-100B. The taxpayer is a Law Enforcement Officer and is entitled to be redacted. Motion made by Sonya Turgeon to **approve** redaction request; seconded by John King; voted unanimously to approve motion.

Refund Request: Ferraro, James 127-009R

Ms. Garmon provided the Board with a refund request she had received from Mr. James Ferraro. Mr. McCormick provided the Board the information on why Mr. Ferraro is asking for a refund. The previous board of assessors had a policy that Homeowners Associations received \$100 value on the land but if the property had a building, it was taxed at the Fair Market Value. A new policy was passed in 2026 by the current Board members to where all Homeowners Associations received a nominal value on the land and the buildings so basically they would not receive a tax bill. Mr. Ferraro is seeking a refund for 3 years however, this is a policy change that took place in 2026 and therefore a refund cannot be issued. Motion made by Sonya Turgeon to deny the refund request from Mr. James Ferraro; seconded by John King; voted unanimously to approve motion.

Status Update from Chief Appraiser

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

- June Black Warren, Tax Commissioner and Kelly have been balancing the digest. They are hoping to be finished later this afternoon.
- Digest documents need to be signed. Bill Terry, Chairman will need to come by the office next Friday to sign the document for the appeals. A total of the appeals filed will be given at the next meeting to keep the board updated.
- Office Personnel was discussed. Kelly has a few staff signed up for classes. The Travel Expenses is only \$12,000 that was given to us by the budget process. Kelly & Amy interviewed Jennifer Erp on Monday and the earliest she could start would be September or October. Ms. Erp is the one from Colorado and she will be the lead Field Appraiser for us.

Executive Session

Motion made by John King to adjourn the regular meeting and enter Executive Session at 10:30 a.m.; seconded by Sonya Turgeon; voted unanimously to approve motion.

Motion made by John King to exit the Executive Session at 10:50 a.m.; seconded by Jimmy Dean; voted unanimously to approve motion.

Motion made by Sonya Turgeon to re-enter regular session at 10:53 a.m.; seconded by Jimmy Dean; 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 10:58 a.m.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Bill Terry".

Bill Terry, Chairman

Attest:

A handwritten signature in blue ink, appearing to read "Amy Garmon".

Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser

Approved: 
 Denied: _____

Approval Listings
 July 14, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
ALLEN RICHARD	109-158A	3F	KRISTI	AMY	
ANDERSON MATTHEW T	126-032	1F	KRISTI	AMY	
ANDREWS PATRICIA	091D-019	C2F	KRISTI	AMY	
ARRENDALE KATHRYN	043-337	1F	KRISTI	AMY	
BAILEY BRENDA MARYLYN	108-081	C2F	DANIELLE	AMY	
BARTHOLOMEW CHELSEA	084-060	1F	KERSTON	AMY	
BATES TODD M	019-099	1F	KRISTI	AMY	
BEJNEROWICZ KIMBERLY	020-115	1F	KRISTI	AMY	
BELLAH JAMES	089D-091	C1F	KRISTI	AMY	
BENFIELD CAROL LYNN	021-268	1F	KRISTI	AMY	
BOWMAN ADAM	099-097D	1F	KRISTI	AMY	
BURGESS ERNEST LEE	028-099	3F	BONNIE	AMY	
BURTON SUSAN STUART	082-003	C2F	DANIELLE	AMY	
CHAMBLEE JULIUS	097-095S	C2F	KRISTI	AMY	
CHARICATA JOSE G	089A-099	1F	MIRANDA	AMY	
CODY CHRISTINA	128-040A	1F	KRISTI	AMY	
COLLINS TILITHA	028-213A	C2F	KRISTI	AMY	
CUNNINGHAM DANIEL J & SHERRY	019-001B	C1F	BONNIE	AMY	
DE LUCENA LETICIA G	043-300	1F	KRISTI	AMY	
DIEGO JOSE M	085C-010	1F	KRISTI	AMY	
DOCKERY CAROL	023-161A	C2F	KERSTON	AMY	
DODGE MATTHEW	116B-053	1F	KRISTI	AMY	
DODSON JOHN	073-089C	1F	KRISTI	AMY	
DYER MADISON MAY	087D-044	1F	KRISTI	AMY	
ENGLISH JAMES M JR	035-047	C1F	KRISTI	AMY	
ESTEVEZ JANET ABAD	080-039E	1F	DANIELLE	AMY	

Approved
 m-Sampa
 n. l. h. n.

FINNEY LEIGH ANNE	146-091F	1F	DANIELLE	AMY	
FOARD ALICIA	112A-026	1F	KRISTI	AMY	
FRY SANDRA	096-010	C2F	KERSTON	AMY	
GARCIA DESIREE	088-042X	1F	KRISTI	AMY	
GARRETT KALEIGH J	027-159	1F	ROBIN	AMY	
GARRISON DOUGLAS G JR	033-122A	1F	KRISTI	AMY	
GODWIN JEFFREY H	102-236	C2F	DANIELLE	AMY	
HARRELSON, RENEE LEE	037A-096	L7F	KERSTON	AMY	
HAYNES ALLISON L	024-015	1F	AMY	AMY	
HERRERA ALBERTO	026-050B	1F	KRISTI	AMY	
HERRERA JOSE	044-058A	1F	KRISTI	AMY	
HERRERA JULIO RICARDO	044-057J	1F	KRISTI	AMY	
HOOSE KYLE	112D-025	1F	KRISTI	AMY	
HUDGINS KASEY	114C-078	1F	KERSTON	AMY	
INMAN ANNIE L	104-297A	C1FC2	DANIELLE	AMY	
JENKINS DEBORAH	047-071	C2F	KRISTI	AMY	
KIMBRAL GARY L	010-055	1F	KRISTI	AMY	
KOLLMAN STEVEN CHARLES	078-087S	1F	KERSTON	AMY	
LACKEY TRUDY	042-168	13F	DANIELLE	AMY	
LARSON MICHELLE	088-039M	1F	KRISTI	AMY	
LECO LEOBARDO O SIXTOS	142-019P	1F	KRISTI	AMY	
LEWALLEN GARLAND W	124-162	C1F	KRISTI	AMY	
LIPPINCOTT KATE	069A-085	C1FC2	BONNIE	AMY	
LITTLE JEFF G	005-040	1F	KRISTI	AMY	
LITTLETON SARA	096-007	1F	MIRANDA	AMY	
LITTON JOSEPH EDWIN	080-009	C2F	KRISTI	AMY	
LOVELL JEFF	028-083A	C2F	KRISTI	AMY	
MACEY JANICE	071-002T	C2F	KRISTI	AMY	
MACHIN SHELLIE	025-004B	C2F	KRISTI	AMY	
MANN LAURIE	098-041A	1F	KRISTI	AMY	
MAZIKOWSKI HEATHER ANN	048-012A	1F	BONNIE	AMY	
MCCALL DANIEL & JANIECE	116A-057	1F	KRISTI	AMY	
MCDONALD HAROLD	129-105	C1F	KERSTON	AMY	

MITCHELL BRADLEY	040-143K	1F	KRISTI	AMY	
MOONEY YVONNE FRICKS	040-063A	C2F	DANIELLE	AMY	
NAVARRETE ALONSO	116C-035	1F	KRISTI	AMY	
NICHOLSON ROBERT	071-006C	C1F	KRISTI	AMY	
NORTON TOMMY	130-187B	C2F	KRISTI	AMY	
ODUM JAMES BOUNCHAN	026-026	C2F	KRISTI	AMY	
OXFORD STACY BETH	019-040K	1F	KRISTI	AMY	
PARKER LINDA	043-310D	C1F	KRISTI	AMY	
PECK DAVID	048-011	3F	BONNIE	AMY	
PHIMTHAROD JAY	113-088A	C2F	KRISTI	AMY	
PRASELUTH MIXAY	026-100	1F	KRISTI	AMY	
PRATHINTHONG BORABOUANE	057-022R	1F	KERSTON	AMY	
PRICE RONNIE JOE	099-141B	C2F	KRISTI	AMY	
PRUIJT AMANDA LAVONNE	146-049	1F	DANIELLE	AMY	
RADJII ISMAIL	051-013R	1F	KRISTI	AMY	
RANDOLPH CHRISTOPHER S	073-093K	1F	BONNIE	AMY	
ROBERTS MICHELLE	041-093	1F	KRISTI	AMY	
ROBERTSON RACHEL	073-042	C2F	KRISTI	AMY	
ROLADER LAUREN	114A-094	1F	KRISTI	AMY	
SEGARS SHELLY	084-028	1F	KRISTI	AMY	
SHIRLEY JAKE & TERESA	048-005	C2F	KRISTI	AMY	
SHOOK CHESTER	042-162	L7F	DANIELLE	AMY	
SISK GUSSIE MAE	020-055	C2F	KRISTI	AMY	
SKEEN KATIE HALL	026-074J	1F	DANIELLE	AMY	
SMITH ESTHER ANNE	038-090	1F	KRISTI	AMY	
SMITH RANDALL	041-015	C2F	KRISTI	AMY	
SNOWDEN DEANA LOU	070-019D	1F	KRISTI	AMY	
STEPHENS BARBARA	128-006	C2F	KRISTI	AMY	
STEPHENS VALERIE	024-092D	1F	KRISTI	AMY	
STINCHCOMB CATHY	064-028B	13F	KRISTI	AMY	
STRAIT MICHAEL	062-009A	1F	KRISTI	AMY	
STRICKLAND BRITTANY	087C-017	1F	KRISTI	AMY	
STRICKLAND STACY	042-166	1F	DANIELLE	AMY	

SULLIVAN ALEXANDER WILLIAM	078-006Z	1F	KRISTI	AMY	
TERRELL JONATHAN	084-045	C1F	KERSTON	AMY	
THOMPSON BRYCE B	051-013B	1F	KRISTI	AMY	
THOMPSON RENA	042-058	1F	KERSTON	AMY	
TROTMAN STHAR	041-095A	1F	DANIELLE	AMY	
TROTTER KENNETH	040-133	C2F	AMY	AMY	
VANDENBRANDEN SCOTT	042-134L	1F	BONNIE	AMY	
VARN JACOB JR	005-048	C2F	BONNIE	AMY	
VOLPI VICKI	045-001P	C2F	BONNIE	AMY	
WARD PEGGY	144-172	C2F	KRISTI	AMY	
WATERS DARWIN	082-002B	C2F	DANIELLE	AMY	
WHITEN ANGIE JOHNSON	109-001	1F	DANIELLE	AMY	
WHITEN BEN EDWARD	099-141A	13F	KRISTI	AMY	
WILBANKS KAREN	145-127A	1F	KRISTI	AMY	
WILLIAMS JAMES	040-216	1F	KRISTI	AMY	
WILLIAMS MARK	132-074A	C2F	KRISTI	AMY	
WINGATE JAMES JR	126-177	C2F	KRISTI	AMY	
WORLEY DAVID JORDAN	104-299	1F	DANIELLE	AMY	
YORK RONALD	043-179A	1F	KRISTI	AMY	
YOUNG BRIANCO S	051-009K	1F	KRISTI	AMY	

Approved:  _____
Denied: _____

Veteran Approval Listings
July 14, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
CANNON BLAKE IRVIN	040-022D	ES5	ROBIN	AMY	
NIX CATHY	134-006Y	DDF	KRISTI	AMY	
SMITH JASON	047-002Z	5F	MIRANDA	AMY	

Approved
m-jhn
2-Sonja

Approved: ✓
Denied: ✓

DENIAL LIST : Board Meeting

July 14, 2026

Name:	Map/Parcel:	Exemption:	Reason for denial:	Accepted Application	Reviewed Applic
JONES KAREN JEAN	142-020	C2F	MH & LAND NOT IN HER NAME	KRISTI	KERSTON
MANEY RUSSELL	044-093	1F	MH NOT IN HIS NAME	BONNIE	KERSTON
SYHAPANHA HOU MPHENG	087C-070	L2	INCOME OVER \$12,000	KRISTI	AMY

Denied
m-John
2-Sony

TO BE RELEASED

Approved
In-John
2-Sony

TO BE APPROVED

[illegible]

Approved
m-lan
2-Sonye

[illegible]

Approved
m-jbn
2-Sonpe

FAMILY FARMS/LLC'S

NAME	MAP	PARCEL	ACREAGE	C ACREAGE	TYPE	LAND USE	VISITED/COMMENTS
K & J CATTLE COMPANY LLC	141	153A	25.18	24.18	NEW	MIX	VISITED
VINSON CURRAHEE LLC & ETAL	143	005D	18.32	17.32	CONT	PASTURE	VISITED

Tabled
m-john
2-sample

June 16,2026

**James Ferraro
212 Rockford farm Drive
Clarkesville, Ga. 30523**

TO: Habersham County Board of Tax Assessors
130 Jacobs Wy Suite 201, Clarkesville, GA 30523

Georgia Code O.C.G.A. 48-5-380. There is not a specific form to complete so following are the details related to my issue.

My Name is James C. Ferraro Jr, I am the Treasurer of the Rockford Farm Homeowners Association. We own a Clubhouse located at **243 Rockford Farm Drive, Clarkesville Ga. 30523, parcel ID 127009R.**

I realized last year that our clubhouse was being assessed with the same process as our homes in the subdivision.

2023 assessed value was \$159,750 Taxes Paid \$1597.62

2024 assessed value was \$166,200 Taxes Paid \$1605.97

2025 assessed value was \$166,200 Taxes Paid \$1527.25

I went to the accessors office and talked with Kelly McCormick. He agreed to reduce the 2025 assessed value from \$218,978 to the 2024 value of \$166,200. Original taxes were \$1996.91. With the assessed value change back to 2024 value that reduced the amount of taxes due. We received a refund of \$469.66. Total taxes paid were. \$1527.25

According to Georgia Law (Ga. Comp. RR. & Regs. 560-11-10) the county factors in that the right to use the clubhouse is conveyed with the ownership of the individual lots. Because the amenities increase the value of the individual homes, their taxable worth is spread across the neighborhood tax digest.

I spoke to the Chief Appraiser, Kelly McCormick, and he agreed that the clubhouse was incorrectly appraised and changed the total value, Land and Building, to \$2 for year 2026.

My issue now is we want a refund for the past 3 years of taxes paid that were erroneously assessed.

Mr. McCormick could not do that so that is the purpose of this written Request for a refund.

These incorrect taxes have been paid by Rockford Farm Homeowners Association since 2016, as far as I can tell. I don't have access to all the amounts.

*Denied
M- Sonya
2- John*

Because the county officially adjusted our clubhouse assessment to \$2.00, they have formally acknowledged that the previous assessments mentioned above for 2023-2025 and prior were erroneously assessed.

According to Georgia Code 48-5-380 we only have legal rights to a refund for the past 3 years. Under this code section, the county is legally required to refund ad valorem taxes that were explicitly miscalculated or wrongfully collected.

I am requesting a refund in the amount of \$4730.84 for 2023, 2024 and 2025.

Please make check payable to Rockford Farm Homeowners Owners Association.

I have included all pertinent documentation.

I appreciate your attention to this matter.

Please contact me if you have questions

706-818-5968

A handwritten signature in black ink, appearing to read "James Ferraro", written over a printed name.

James Ferraro

Treasurer-Rockford Farm Homeowners Association

Habersham County, GA

Online Appeal

Would you like to submit an appeal to the Board of Assessors? [Click here to open an instruction document](#)

Appeal to Board of Assessors

Summary

Parcel Number 127 009R
Location Address 243 ROCKFORD FARM DR
Legal Description 12-88 LT 14 COMM PB59-229 1128-752
 (Note: Not to be used on legal documents)
Property Class R3 - Residential
 (Note: This is for tax purposes only Not to be used for zoning.)
Tax District COUNTY (District 01)
Millage Rate 22.798
Acres 3.02
Neighborhood ROCKFORD FARM

[View Map](#)

Owners

ROCKFORD FARM HOME OWNERS
 243 ROCKFORD FARM DR
 CLARKESVILLE, GA 30523

Land

Land Type	Class	Acreage	Frontage	Depth	Land Description	Zoning	Value
Residential	R3	3.02	0	0	Good	LI	\$100

Residential Information

Style	CLUBS, LODGES	Heat	Forced Air ND/AC
Year Built	2007	Fireplaces	0
Effective Year Built	2007	Quality	1
Living Area	1120	Condition	Average
Bedrooms	0	Roof Type	Irregular/Cathedral
Total Baths	0	Roof Cover	Wood Shingle/310 Shingle
Half Baths	0	Floor	Carpet
Full Baths	0	Foundation	Continuous Footing
Construction Type	Slab on Grade-Residential/Comm	Interior Walls	Drywall/Sheetrock
		Exterior Walls	Cedar or Redwood Siding
		Building Value	\$1

Sales

Sale Date	Sale Price	Deed Book/Page	Reason	Grantor
11/22/2016	\$0	0112800752	C	ROCKFORD PROPERTIES LLC
6/1/2005	\$0	0071000394	X	

Valuation

Assessed Year	2026	2025
Land Value	\$1	\$100
Building Value	\$1	\$167,377
Accessory Value	\$0	\$0
Fair Market Value	\$2	\$167,477

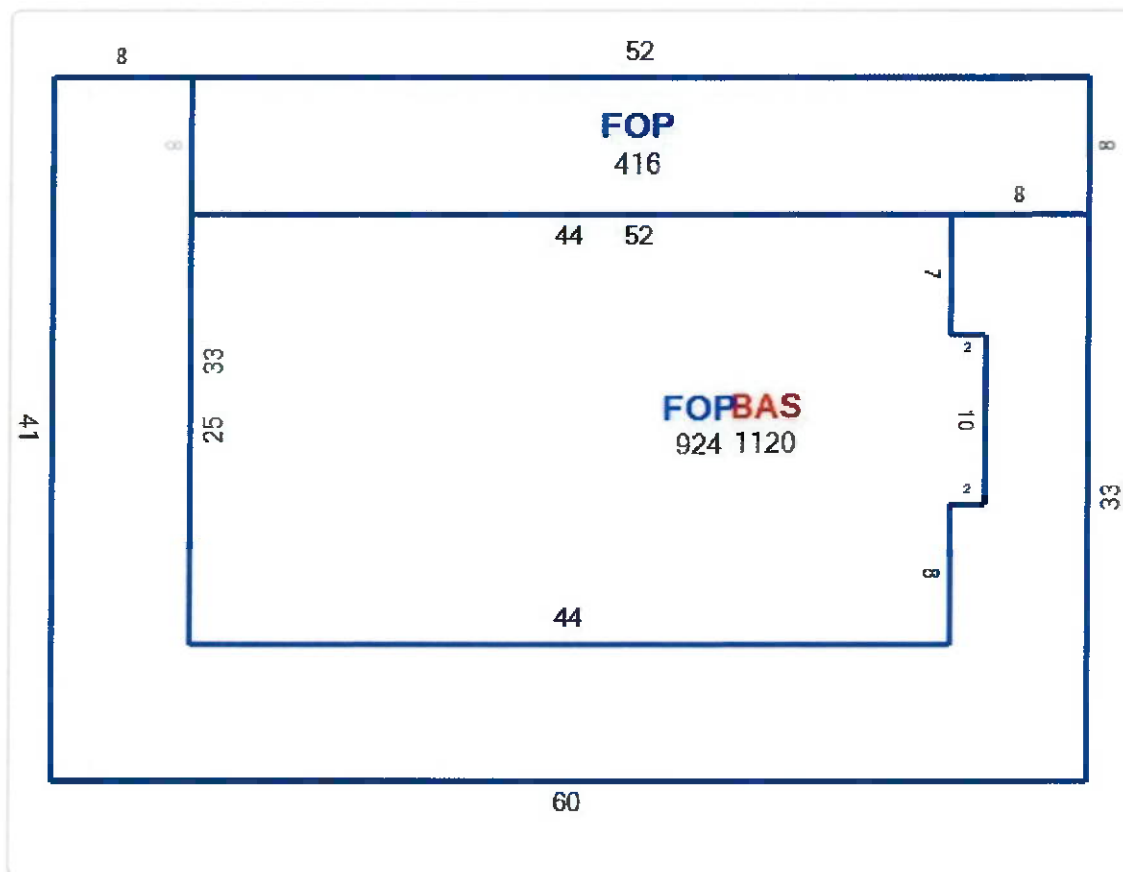
USE THE FOLLOWING ESTIMATES AT YOUR OWN DISCRETION.

These amounts represent unofficial property tax estimates based on the 2026 property value, applicable exemptions and the 2025 millage rate or the 2026 estimated roll back rate, if provided, for your tax district.

year

Tax Type	Description	Asmt Pct	Cov Exempt	HS Exempt	Millage	Est Tax
120	County M & O	0.4			11.272	\$0.01
130	County Bond	0.4				\$0.00
140	School M & O	0.4			9.122	\$0.01
145	School Bond	0.4				\$0.00
150	Hospital Bond	0.4			1.129	\$0.00
160	EMS	0.4			1.275	\$0.00

	2023	2022
Previous Value	\$136,100	\$125,630
Land Value	\$100	\$100
+ Building Value	\$159,650	\$136,000
+ Accessory Value	\$0	\$0
Fair Market Value	\$159,750	\$136,100



ROCKFORD FARM HOME OWNERS' ASSOC INC

1400 BUFORD HWY BLDG A-2
SUGAR HILL, GA 30518-8722

1251

05-1291842

DATE 9-19-2023

CHECK ARMOR

PAY
TO THE
ORDER OF

Habersham Co. Tax Commissioner

\$ 1,597.62

Fifteen hundred-ninty seven and ⁶²/₁₀₀

DOLLARS

Photo
Safe
Deposit
Details on back

RENASANT
BANK 1-800-680-1501
www.renasantbank.com

FOR Bill # 2023-17806
Map # 127-009R

COPY Williams

⑈001251⑈ ⑆084201294⑆ 0001232363⑈

Habersham County Tax Commissioner
130 Jacob's Way Ste 202
Clarksville, GA 30523



Phone: (706) 754-2516 Fax: (706) 754-4197

Tax Payer: ROCKFORD FARM HOME OWNERS ASSOCIATION INC
Map Code: 127 009R REAL
Description: 12-88 LT 14 COMM PB59-22 1128-752
Location: 243 243 ROCKFORD FARM DR
Bill No: 2023-17806
District: 001 COUNTY UNINCORPORATED

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date			Payment Good Through	Exemptions
159,650	100	3.0200	159,750	11/15/2023				11/15/2023	
Entity		Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
COUNTY M&O		159,750.00	63,900.00	0.00	63,900.00	12.682	810.38	0.00	810.38
SCHOOL M&O		159,750.00	63,900.00	0.00	63,900.00	16.389	1,047.26	0.00	661.62
SALES TAX ROLLBACK		159,750.00	63,900.00	0.00	63,900.00	-6.035	0.00	-385.64	0.00
HOSPITAL BOND		159,750.00	63,900.00	0.00	63,900.00	0.842	53.80	0.00	53.80
EMERGENCY MEDICAL SERVICES		159,750.00	63,900.00	0.00	63,900.00	1.124	71.82	0.00	71.82
TOTALS						25.002	1,983.26	-385.64	1,597.62



BILL NUMBER BARCODE

EACH RESIDENT OF HABERSHAM COUNTY IS ELIGIBLE FOR A HOMESTEAD EXEMPTION ON THE PROPERTY HE OWNS AND OCCUPIES AS HIS PERMANENT RESIDENCE ON JANUARY 1st OF THE TAXABLE YEAR.

THERE ARE ADDITIONAL EXEMPTIONS FOR THOSE HOMEOWNERS OVER AGE 62 AND THOSE OVER AGE 65. APPLICATIONS MUST BE MADE IN THE TAX ASSESSOR'S OFFICE BY APRIL 1.

IF BILL HAS PAST DUE BALANCE WHEN BILL PRINTS, CALL FOR NEW BALANCE. CHGS 15TH EA MTH

Bill No: 2023-17806

Current Due	1,597.62
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payment	0.00
Back Taxes	0.00
TOTAL DUE	1,597.62



2023 Property Tax Statement

June Black Warren
Habersham County Tax Commissioner
130 Jacob's Way Ste 202
Clarkesville, GA 30523

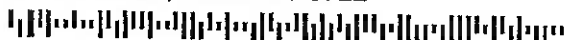
FORWARDING SERVICE REQUESTED

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Habersham County Tax Commissioner



*****AUTO**ALL FOR AADC 300 60 139 16822 1 AB 0.537

ROCKFORD FARM HOME OWNERS ASSOCIATION INC
1400 BUFORD HWY
1400 BUFORD HWY STE A2
SUGAR HILL, GA 30518-8722



RETURN THIS PORTION WITH PAYMENT

(Interest will be added monthly if not paid by due date)

June Black Warren
Habersham County Tax Commissioner
130 Jacob's Way Ste 202
Clarkesville, GA 30523



Phone: (706) 754-2516 Fax: (706) 754-4197

Tax Payer: ROCKFORD FARM HOME OWNERS ASSOCIATION INC
Map Code: 127 009R REAL
Description: 12-88 LT 14 COMM PB59-22 1128-752
Location: 243 243 ROCKFORD FARM DR
Bill No: 2023-17806
District: 001 COUNTY UNINCORPORATED

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date		Payment Good Through	Exemptions	
159,650	100	3.0200	159,750	11/15/2023			11/15/2023		
Entity		Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
COUNTY M&O		159,750.00	63,900.00	0.00	63,900.00	12.682	810.38	0.00	810.38
SCHOOL M&O		159,750.00	63,900.00	0.00	63,900.00	16.389	1,047.26	0.00	661.62
SALES TAX ROLLBACK		159,750.00	63,900.00	0.00	63,900.00	-6.035	0.00	-385.64	0.00
HOSPITAL BOND		159,750.00	63,900.00	0.00	63,900.00	0.842	53.80	0.00	53.80
EMERGENCY MEDICAL SERVICES		159,750.00	63,900.00	0.00	63,900.00	1.124	71.82	0.00	71.82
TOTALS						25.002	1,983.26	-385.64	1,597.62



BILL NUMBER BARCODE

EACH RESIDENT OF HABERSHAM COUNTY IS ELIGIBLE FOR A HOMESTEAD EXEMPTION ON THE PROPERTY HE OWNS AND OCCUPIES AS HIS PERMANENT RESIDENCE ON JANUARY 1st OF THE TAXABLE YEAR.

THERE ARE ADDITIONAL EXEMPTIONS FOR THOSE HOMEOWNERS OVER AGE 62 AND THOSE OVER AGE 65. APPLICATIONS MUST BE MADE IN THE TAX ASSESSOR'S OFFICE BY APRIL 1.

IF BILL HAS PAST DUE BALANCE WHEN BILL PRINTS, CALL FOR NEW BALANCE. CHGS 15TH EA MTH

Bill No: 2023-17806	
Current Due	1,597.62
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payment	0.00
Back Taxes	0.00
TOTAL DUE	1,597.62

Bill No.	Due Date	TOTAL DUE
2023-17806	11/15/2023	1,597.62

Map: 127 009R Payment Good Through: 11/15/2023
Location: 243 243 ROCKFORD FARM DR Printed: 08/31/2023

Please remember that your tax commissioner is your tax collector and is not responsible for your values nor for your rates. If payment is made after the above date, please call 706-754-2516 for the correct amount due. Interest and penalties are governed by Georgia code.

The Tax Bill due date is set by the Department of Revenue. State law requires all bills be sent to the owner as of January 1st of the tax year. If you have sold the property please forward this bill to the new owner and notify this office.

Thank you for the privilege of serving you as your Tax Commissioner.
June Black

ROCKFORD FARM HOME OWNERS' ASSOC INC

1400 BUFORD HWY BLDG A-2
SUGAR HILL, GA 30518-8722

1322

85-129/842

DATE 10-14-2024

CHECK AMOUNT

PAY
TO THE
ORDER OF

Habersham Co. Tax Commissioner

\$ 1,605.97

Sixteen hundred-five and $\frac{97}{100}$

DOLLARS

Photo
Safe
Deposit
Check or Cash

RENASANT
BANK

1-800-880-1801
www.renasantbank.com

FOR

Bill No. 2024-17954

COPY Williams

⑈001322⑈ ⑆084201294⑆ 0001232363⑈

Habersham County Tax Commissioner

129 Jacob Way Ste 202
Clarkesville, GA 30523

Phone: (706) 754-2516 Fax: (706) 754-4197



Tax Payer: ROCKFORD FARM HOME OWNERS ASSOCIATION INC

Map Code: 127 009R REAL

Description: 12-88 LT 14 COMM PB59-22 1128-752

Location: 243 ROCKFORD FARM DR

Bill No: 2024-17954

District: 001 COUNTY UNINCORPORATED

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date		Payment Good Through	Exemptions	
166,100	100	3.0200	166,200	11/15/2024			11/15/2024		
Entity		Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
COUNTY M&O		166,200.00	66,480.00	0.00	66,480.00	11.771	782.54	0.00	782.54
SCHOOL M&O		166,200.00	66,480.00	0.00	66,480.00	15.572	1,035.25	0.00	688.34
SALES TAX ROLLBACK		166,200.00	66,480.00	0.00	66,480.00	-5.218	0.00	-346.91	0.00
HOSPITAL BOND		166,200.00	66,480.00	0.00	66,480.00	0.757	50.33	0.00	50.33
EMERGENCY MEDICAL SERVICES		166,200.00	66,480.00	0.00	66,480.00	1.275	84.76	0.00	84.76
TOTALS						24.157	1,952.88	-346.91	1,605.97



BILL NUMBER BARCODE

Bill No: 2024-17954

EACH RESIDENT OF HABERSHAM COUNTY IS ELIGIBLE FOR A HOMESTEAD EXEMPTION ON THE PROPERTY HE OWNS AND OCCUPIES AS HIS PERMANENT RESIDENCE ON JANUARY 1st OF THE TAXABLE YEAR.

THERE ARE ADDITIONAL EXEMPTIONS FOR THOSE HOMEOWNERS OVER AGE 62 AND THOSE OVER AGE 65. APPLICATIONS MUST BE MADE IN THE TAX ASSESSORS'S OFFICE BY APRIL 1.

IF BILL HAS PAST DUE BALANCE WHEN BILL PRINTS, CALL FOR NEW BALANCE. CHGS 15TH EA MTH

Current Due	1,605.97
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payment	0.00
Back Taxes	0.00
TOTAL DUE	1,605.97

ROCKFORD FARM HOME OWNERS'

ASSOCIATION INC

243 ROCKFORD FARM DR
CLARKESVILLE, GA 30523

1021

63-1403/631

DATE 10/24/2025

CHECK AMOUNT

PAY
TO THE
ORDER OF

HABERSHAM COUNTY TAX COMMISSIONER

\$ 1996.91

NINETEEN HUNDRED NINTY SIX DOLLARS — 91/100

DOLLARS



SouthStateBank.com • 800.277.2173

FOR 2025 - 18133

James J. Sencoff

⑈00102⑈ ⑈06314030⑈ 8010002541386⑈

10/24/2025 12:23:06

Phone: (706) 754-2516

Fax: (706) 754-4197

7 Clerk: TC7

Official Tax Receipt
June Black Warren
Habersham Tax Commissioner

130 Jacob's Way Ste 202
 Clarkesville, GA 30523

Trans No	Property ID/District Description	Original Due	Interest & Penalty	Prev Paid	Amount Due	Amount Paid	Transaction Balance
7056883 Year-Bill No 2025 - 18133	127 009R / 001 12-88 LT 14 COMM PB59-229 1128-752 FMV: \$218,978.00	1,996.91	0.00 Fees 0.00	0.00	1,996.91	1,996.91	0.00
						Paid Date 10/24/2025 12:23:06	Current Due 0.00
Transactions:	7056883 - 7056883 Totals	1,996.91	0.00	0.00	1,996.91	1,996.91	0.00

Paid By :

ROCKFORD FARM HOME
 OWNERS PD BY SHELIA
 706-754-7238

ROCKFORD FARM HOME OWNERS
 ASSOCIATION INC
 243 ROCKFORD FARM DR
 CLARKESVILLE, GA 30523

Check No 1021
 Charge Acct

Cash Amt: 0.00
 Check Amt: 1,996.91
 Charge Amt: 0.00
 Change Amt: 0.00
 Refund Amt: 0.00
 Overpay Amt: 0.00

2025 Property Tax Statement

June Black Warren
Habersham County Tax Commissioner
130 Jacob's Way Ste 202
Clarkesville, GA 30523

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Habersham County Tax Commissioner

ROCKFORD FARM HOME OWNERS
ASSOCIATION INC
243 ROCKFORD FARM DR
CLARKESVILLE, GA 30523

RETURN THIS PORTION WITH PAYMENT

(Interest will be added per month if not paid by due date)

8<

June Black Warren
Habersham County Tax Commissioner
130 Jacob's Way Ste 202
Clarkesville, GA 30523

Tax Payer: ROCKFORD FARM HOME OWNERS
Map Code: 127 009R **REAL**
Description: 12-88 LT 14 COMM PB59-229 112
Location: 243 ROCKFORD FARM DR
Bill No: 2025-18133
District: 001 COUNTY UNINCORPORATED

Phone: (706) 754-2516 Fax: (706) 754-4197

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through		Exemptions	
167,377	100	3.0200	167,477						
Entity		Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
COUNTY M&O		167,477	66,991	0.00	66,991	11.2720	755.12		755.12
SCHOOL M&O		167,477	66,991	0.00	66,991	13.8270	926.31		611.09
SALES TAX ROLLBACK				0.00	66,991	-4.7050		-315.22	
HOSPITAL BOND		167,477	66,991	0.00	66,991	1.1290	75.63		75.63
EMERGENCY MEDICAL SERVICES		167,477	66,991	0.00	66,991	1.2750	85.41		85.41
TOTALS						22.7980	1,842.47	-315.22	1,527.25

SCHOOL M&O chose to opt out of property tax relief for homeowners related to HB 581 (2024). If you have concerns about that decision, please call 706-754-2110.

EACH RESIDENT OF HABERSHAM COUNTY IS ELIGIBLE FOR A HOMESTEAD EXEMPTION ON THE PROPERTY HE OWNS AND OCCUPIES AS HIS PERMANENT RESIDENCE ON JANUARY 1st OF THE TAXABLE YEAR. THERE ARE ADDITIONAL EXEMPTIONS FOR THOSE HOMEOWNERS OVER AGE 62 AND THOSE OVER AGE 65. APPLICATIONS MUST BE MADE IN THE TAX ASSESSORS'S OFFICE BY APRIL 1.

Current Due	1,527.25
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	1,527.25
Back taxes	0.00
TOTAL DUE	0.00

Printed: 11/20/2025

YEAR: 2025 BILL: 18133 PID: 127 009R CURR OWNER: ROCKFORD FARM HOM PROP ADDR: 243 ROCKFORD FAR
COLLECTIONS TAXBILL DIGEST
Open register 8 Clerk TCR

General Status Comments Other Exempts Special Tax Bankrupt Trans Mortgage Paid Bill Del Assoc Files Non-Taxable

SOURCE/TYPE: D R STATUS PAID
BILL: 18133 PID: 127 009R BILL TYPE:
PID2: NON-EXEMPT
ACCOUNT NO: 672818 Edit
CURRENT LEGAL PROPERTY
ROCKFORD FARM HOME OWNERS
ASSOCIATION INC
243 ROCKFORD FARM DR
CLARKESVILLE, GA 30523

DESC: 1288 LT 14 COMM PB59-229 1128-752
DISTRICT: 001 C MILL: 22.7980
ACRES: 3.02 FMV: 167,477.00
HMSTD: ASV: 66,991.00
COV/CUSE/PORT 0.00

State State Type Res Acres Market Value Assessed
R3 LOTS Land 3.0200 100 40
R1 RESIDENCES Northstd 0 167,377 66,951
Add Delete

S
T
R
A
T
A

BILLING DATE: 00/00/0000
TAXES DUE: 01/06/2026 1,527.25
- PAID: 10/24/2025 1,996.91
+ INTEREST: 0.00
+ PENALTY: 0.00
+ GED: 0.00
+ FICA: 0.00
+ COLLECT: 0.00
+ TITLE: 0.00
+ MAIL: 0.00
+ ADMINISTRATION: 0.00
+ ADVERTISEMENT: 0.00
- WRITE OFF: 0.00
= CURRENT DUE: 0.00
- DISCOUNT: 00/00/0000 0.00
= DUE AFTER DISCOUNT: 0.00
+ BACK TAXES: 0.00
= REFUND DUE: 469.66

Affidavit #2025-1 adjustment
Questions about calculation, call
The Tax Commissioner or the Tax
Assessors about the assessment.

Corrected value
created refund
*\$469.66

Rec 11-25-25

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, Sonya Turgeon, John King and
Stacy Berry.

Motion Denied

Those voting against the motion for closure: Board Members

_____, _____, and
_____.

RESOLUTION OF THE BOARD OF TAX ASSESSORS (BTA)

BE IT RESOLVED by the Habersham County BTA as follows: At the meeting held on the 14 day of July, 2021, the BTA entered into executive session for the purpose of discussing personnel. At the close of the discussion upon this subject, the BTA did vote to re-enter into open session and herewith takes the following action in open session:

- (1) The actions of the BTA and the discussions of the same regarding the matter set forth for closed session purposes are hereby ratified.
- (2) Each member of this body does hereby confirm that to the best of his or her knowledge, the said subject matter of the meeting and of the closed session portion was devoted to matters within the specific relevant exception(s) as set forth above.
- (3) The presiding officer is hereby authorized and directed to execute an affidavit, with full support of the members of the BTA, in order to comply with O.C.G.A. 50-14-4(b).
- (4) The affidavit shall be included and filed with the official minutes of the meeting and shall be in a form as required by the statute, which shall be substantially as follows: (see affidavit).

Approved this 14 day of July, 2021.

Attest

Lynne Huggan
Secretary

Brian Dwyer
Presiding Officer