



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

26 
Monday, July 28, 2021, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Jim Kiger
- II. Approve Agenda
- III. Old Business
 1. Minutes: June 28, 2021
 2. Miscellaneous:
- IV. New Business:
 - a. Homestead Exemption:
 - i. 2021 Approval Listing --- NONE
 - ii. 2021 Late Info Listing ---
 - iii. 2021 Denial Listing --- NONE
 - iv. Miscellaneous --- *Obert, James 018-022A*
 - b. Conservation Use Valuation Assessment:
 - i. 2021 Releases --
 - ii. 2021 Recommended Approvals --
 - iii. 2021 Under 10 acres ---
 - iv. 2021 Family Farms/LLC --
 - v. Miscellaneous -- Wright, Wanda
 - c. Refund Request -- Neal, Scott 140-002A
Wall, David 128-091A
 - d. Redaction Request: Boulee, Jean Paul 063-094
 - e. Status Update from Chief Appraiser
 - f. Miscellaneous:

Next meeting: August 9, 2021 (Monday)

****Upcoming Holidays... None**



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Board of Tax Assessors

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

706-839-0100

FAX: 706-754-8079

Monday, July 26, 2021 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Monday, July 26, 2021, at 9:00 a.m. in the office of the Board of Assessors located at 130 Jacob's Way, Clarkesville, in Habersham County, Georgia.

Present: Jim Kiger; Chairman; Barry Trotter, Vice-Chairman; Steve Lindley, Member; Denise York, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: Mariah Holbrooks, Member

Chairman Kiger called the meeting to order at 9:00 a.m.

Chairman Kiger delivered the invocation.

Approval of Agenda:

Motion made by Steve Lindley to approve the July 26, 2021 agenda; seconded by Barry Trotter; voted unanimously to approve motion.

Old Business:

Board Minutes: July 12, 2021

Motion made by Barry Trotter to forego the reading and approve the minutes of July 12, 2021; seconded by Steve Lindley; voted unanimously to approve motion.

New Business:

Agenda Deadline:

Denise York informed the Board she would like to have a cut-off date for the agenda. She would like it placed in the Policies to hold applications if there is any concerns when someone comes in on a Friday before the meeting on Monday and it would save the office staff from feeling rushed when trying to get all the facts together for the meeting. Motion made by Denise York to set a cut

off deadline for 7 days before the meeting; seconded by Barry Trotter. Jim Kiger & Steve Lindley opposed the motion, therefore motion died with a tie vote.

Homestead Exemption

The attached listing of applicants for the Late Income was submitted for review and approval by the Board for Tax Year 2021. These applicants submitted income that was a result of late income tax filing. Motion made by Steve Lindley to approve the listing of the Late Income for homestead exemption applications for Tax Year 2021; seconded by Barry Trotter; voted unanimously to approve motion.

Homestead Exemption Miscellaneous:

Obert, James 018-022A

Ms. Garmon presented the Board with a homestead exemption filed by Mr. James Obert for Tax Year 2021. After researching, it was determined that the office staff had sent the original homestead letter to his ex-wife. Motion made by Barry Trotter to approve the homestead exemption application filed by Mr. James Obert for Tax Year 2021; seconded by Steve Lindley; voted unanimously to approve motion.

Conservation Use Valuation

The Board reviewed the attached listing of applications for release for Conservation Use Valuation Assessment covenants expiring December 31, 2020 or breached, with and without penalties, for Tax Year 2021. Motion made by Steve Lindley to approve the releases for all covenants listed for Tax Year 2021; seconded by Barry Trotter; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, over 10 acres, for Tax Year 2021. Motion made by Steve Lindley to approve all new applications for CUVA for Tax Year 2021 for properties over 10 acres with recommended approval by appraisal staff; seconded by Denise York; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, under 10 acres, for Tax Year 2021. Motion made by Steve Lindley to approve the applications for Justin Edward Manglitz and Karen Elaine Manglitz new applications for CUVA and to deny the applications for James & Jenny McNally and Jon & Laureen Pemberton for properties under 10 acres for Tax Year 2021; seconded by Barry Trotter; voted to approve motion with opposition by Denise York.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, Family Farms/LLC's/LP's, for Tax Year 2021. Motion made by Barry Trotter to approve all new applications for CUVA for Tax Year 2021 for properties listed as Family Farms/LLC's/LPs with recommended approval by appraisal staff; seconded by Denise York; voted unanimously to approve motion.

Conservation Use Miscellaneous:

Wright, Wanda 109-189 & 109-191

Ms. Bonnie Eller informed the board of a letter she had received from Ms. Wanda Wright. Ms. Wright would like to deed 4 acres to son and not cause a breach in her Conservation covenant. This division will straighten property lines & Ms. Wright's son will have to get an easement for a driveway. Motion made by Denise York to approve Ms. Wanda Wright's request for Tax Year 2021; seconded by Steve Lindley; voted unanimously to approve motion.

Refund Request:

Neal, Scott 140-002A

Ms. Garmon provided the board with information for a refund request filed by Mr. Scott Neal. Mr. Neal had built a new building on the property but appraisers added it as a new house when it should have been a barn. The total refund for 1 year would be \$96.18. Motion made by Steve Lindley to approve the refund for 1 year for Scott Neal for Tax Year 2021; seconded by Barry Trotter; voted unanimously to approve motion.

Wall, David 128-091A

Ms. Garmon provided the board with information for a refund request filed by Mr. David Wall. Mr. Wall was being charged with 2 outbuildings when he only had one on his property. Total refund for 3 years would be \$1534.30. Motion made by Denise York to approve the refund for 3 years for Mr. David Wall; seconded by Barry Trotter; voted unanimously to approve motion.

Redaction Request

Boulee, Jean Paul 063-094

Ms. Garmon informed the Board of a redaction request she had received from Mr. Jean Paul Boulee. Mr. Boulee purchased property in Habersham on March 26, 2021. He is a federal judge and would like his property redacted. Motion made by Steve Lindley to approve the redaction request for Mr. Jean Paul Boulee for Tax Year 2022; seconded by Denise York; voted unanimously to approve motion.

Status Report from Chief Appraiser

Ms. Church provided the Board with the status report of everything that has been happening since the last meeting. Ms. Church informed the board she had received notice from Nathan Roberts, a sovereign citizen and Ms. Garmon emailed the information to the county attorney. Donnie Hunt, County Attorney, indicated we should put it aside in Mr. Robert's file for future reading pleasure if desired. Also requested an update to the QPublic website to reflect changes being made in 2022. She also contacted cities to determine who wants print outs of their digest. Tax Documents were prepared for all cities except Clarkesville and Cornelia and emailed on Wednesday. Ms.

Church also met with Just Appraised. Bonnie is doing a great job. They are working a few bugs out of the program. Bonnie has processed 79 deeds as of Friday. Ms. Church met with Mr. Ray Sanders, a taxpayer, who owns a business in Sparta, Ga and lives in Habersham. He wants the Age 65 exemption but has not provided his income tax return. She also met the new interim county manager, Ms. Vaughan. She attended the reception held for Mr. Sutton @ 10 a.m in the Aquatic Center. Timesheets were submitted for payroll. Ms. Church also played catchup with Amy since she had been on vacation. The Digest Review was rescheduled for Thursday and Ms. Church spent the morning answering questions for Christina Owens, Compliance Specialist for the DOR. Ms. Owens informed Joan that Amy has done a great job with the minutes. During the Digest Review, she asked for the Policies and Procedures Manual. Since we were adding the changes to include driver's license, we asked Ms. Owens for her opinion. She advised against the policy because the primary determination lies in the recorded deed with purchase prior to January 1st. No where in the Code does it reference drivers license. Amy & staff have been working on reports and information for June Black, Tax Commissioner to submit digest which she plans to do on Wednesday. The Board ask that we look at homestead exemption laws to determine if we should adopt a policy.

Adjournment

Motion made by Steve Lindley to adjourn the meeting; seconded by Barry Trotter; voted unanimously to approve motion. The meeting was adjourned by Chairman Kiger at 10:00 a.m.

Respectfully submitted,



Jim Kiger, Chairman

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy Chief
Appraiser

Approval List Late Info
July 26, 2021

<u>Name:</u>	<u>Map/Parcel:</u>	<u>Exemption:</u>	<u>Comments</u>
Frankum, Virginia Mae	065-067	ESC, EL2	submitted late income
Jacobs, Bonita	080-031	ESC, EL2	submitted late income
King, Janice Gail	078-197	ESD, ELD, EL7F	submitted paperwork
Kubinchak, Paula Anne	101-007	EL2	submitted late income
Meyers, Michael	140-051	ESC, EL2	submitted late income
Nation, Janna Marlene	126-169	EL3	submitted late income

Approved
m-stew
J-Barry

7/26/2021

[illegible]

e-
M-
Chaparral

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TO BE APPROVED

[illegible]

Approved
m-stere
2-Derive

[illegible]

approved

Drived

M-Stue
2-Baryf
w/objection
pvide

FAMILY FARMS/LLC'S

NAME	MAP	PARCEL	ACREAGE	TYPE	LAND USE	VISITED
AB ESTATES LLC	27	38	122	CONTINUATION	TIMBER	YES

Approved
M-Baruf
D-Denise

July 15, 2021

Attention: Bonnie

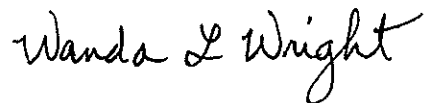
I, Wanda L Wright, am writing this letter to request permission to give my son, Matthew L Wright, a tract of land, approximately 4+ acres. We wish to let it remain in conservation as it lies adjacent to both our conservation properties.

Map 109 contains the Parcels 188B, 189, and 191. I currently own Parcels 189 and 191. My son owns the Parcel 188B. Parcel 189 is located between and adjacent to my Parcel 191 and his Parcel 188B. The 7+ acres in Parcel 189 has water, electricity, and an access road which once belonged to my daughter. I purchased it from her in 2019. My son desires to build a home for his family on Parcel 188B which he acquired in 2019 and needs to have access to this 4+ acres and those utilities. This land has been a part of my family for over 100 years, four generations, and we both wish it to remain so.

I understand that you have the right to deny my request because of the small acreage, but I'm asking you to please agree to this request without any penalties. Because each parcel is in a current conservation agreement, this matter needs to be requested. Both Parcels 188B and 189 will not come up for renewal until 2029. My Parcel 191 is renewable in 2027.

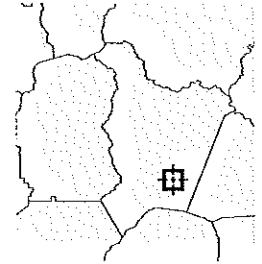
Thank you for your time and considerations.

Wanda L Wright
(706) 499-8785

A handwritten signature in black ink that reads "Wanda L Wright". The signature is written in a cursive, flowing style.



Overview



Legend

- Parcels
- Roads
- City Labels

Parcel ID	109 189	Alternate ID	2871292	Owner Address	WRIGHT WANDA LOUDERMILK
Sec/Twp/Rng	n/a	Class	V		1453 HWY 197 S
Property Address	1429 HIGHWAY 197 S	Acreage	7.39		MT AIRY GA 30563
	01				
District	01				
Brief Tax Description	10-142 DB 1194-532				
	(Note: Not to be used on legal documents)				

Date created: 7/23/2021

Last Data Uploaded: 7/22/2021 11:12:17 PM

Developed by Schneider
GEOSPATIAL

Please refund 2020

B. Scott Neal <scott.neal@tallulahfalls.org>

Thu 7/22/2021 10:56 AM

To: dianna neal <lovetailwaggers@yahoo.com>; B. Scott Neal <scott.neal@tallulahfalls.org>; Sonya Turgeon <smturgeon@habershamga.com>

[CAUTION: This message originated from outside of the Habersham County email system. -- Please exercise caution before clicking links, opening attachments, replying, or providing information to the sender.]

Scott Neal
Tallulah Falls School
Athletic Director, Cross Country, Track & Field, Strength & Conditioning
706-839-2004 office
706-839-2027 fax
706-968-9879 cell

~~1303.16~~
~~\$83.80~~ Refund for 2020
\$98.16

128-91A

Refund Request

David
Wall

Amy Garmon

From: Sonya Turgeon
Sent: Tuesday, July 20, 2021 4:38 PM
To: Amy Garmon
Subject: Fw: Correcting outbuildings

Follow Up Flag: Follow up
Flag Status: Flagged

David Wall was sent a 2nd notice. We had his outbuildings incorrect. He is requesting a refund. Here is the email. Do you need anything else from him?

Sonya

From: Wall, David <David.Wall@GSCCCA.ORG>
Sent: Tuesday, July 13, 2021 1:31 PM
To: Sonya Turgeon <smturgeon@habershamga.com>
Subject: RE: Correcting outbuildings

[CAUTION: This message originated from outside of the Habersham County email system. -- Please exercise caution before clicking links, opening attachments, replying, or providing information to the sender.]

Good afternoon,

* Thank you for correcting the out buildings on my property. I would like to request a refund for the taxes I have paid concerning this issue. Do I need to send the request in a separate email or is this reply sufficient?

Thank you,
David Wall

Refund \$1534.30

From: Sonya Turgeon <smturgeon@habershamga.com>
Sent: Tuesday, July 13, 2021 11:08 AM
To: Wall, David <David.Wall@GSCCCA.ORG>
Subject: Correcting outbuildings

I have corrected the outbuildings on your property. You will get a second notice. If you would like to ask for a refund you can email me back and I will turn it in to Amy for the next meeting.

Sonya M Turgeon
Appraiser
Habersham County Tax Assessors
130 Jacob's Way Ste. 201
Clarkesville, GA 30523
706-839-0100