



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

Wednesday, October 13, 2021, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Barry Trotter**
- II. Approve Agenda**
- III. Old Business**
 - 1. Minutes:** September 13, 2021
 - 2. Miscellaneous:**
- IV. New Business:**
 - a. Affidavit 2021-05**
 - b. Homestead Exemption:**
 - i. 2021 Approval Listing --- NONE
 - ii. 2021 Late Info Listing ---
 - iii. 2021 Denial Listing --- NONE
 - iv. Miscellaneous ---
 - c. Conservation Use Valuation Assessment:**
 - i. 2021 Releases – Rochelle LLC 053-029
 - ii. 2021 Recommended Approvals -- NONE
 - iii. 2021 Denials – NONE
 - iv. Miscellaneous –
 - d. Redaction Request:** Ray, Adam 127-043
 - e. Refund Request:** Farmer, Helen 111-096M
 - f. 2021 Public Utilities**
 - g. Status Update from Chief Appraiser**
 - h. Miscellaneous:**

Next meeting: October 25, 2021 (Monday)

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



HABERSHAM COUNTY

Board of Tax Assessors

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

706-839-0100

FAX: 706-754-8079

Wednesday, October 13, 2021 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Wednesday, October 13, 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; Mariah Holbrooks, Member; Steve Lindley, Member; Denise York, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: NONE

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

Vice-Chairman Trotter delivered the invocation.

Approval of Agenda:

Motion made by Steve Lindley to approve the October 13, 2021 agenda; seconded by Barry Trotter; voted unanimously to approve motion.

Old Business:

Board Minutes: September 13, 2021

Motion made by Barry Trotter to forego the reading and approve the minutes of September 13, 2021; seconded by Mariah Holbrooks; voted unanimously to approve motion.

New Business:

Affidavit 2021 05

Motion by Steve Lindley to approve the 2021 05 Affidavit; seconded by Mariah Holbrooks; voted unanimously to approve motion.

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 Mariah Holbrooks; voted unanimously to approve motion.

Conservation Use:

Rochelle LLC 053-029

Ms. Garmon informed the Board of a Conservation Use Release for Rochelle LLC for Tax Year 2021. Rochelle LLC a developer has paid the Conservation Penalty. Due to selling off a lot, they are asking for the release to be approved & recorded in the Clerk of Courts office. Motion made by Steve Lindley to approve the release for Tax Year 2021 for Rochelle LLC; seconded by Barry Trotter; voted unanimously to approve motion.

Redaction Request:

Ray, Adam 127-043

Ms. Garmon provided the Board with a redaction request filed by Mr. Adam Ray. Mr. Ray is a police officer with the City of Clarkesville, and he is seeking to have his property redacted from the general public. Motion made by Mariah Holbrooks to approve the redaction request for Mr. Adam Ray for Tax Year 2021; seconded by Denise York; voted unanimously to approve motion.

Refund Request:

Farmer, Helen 111-096M

Ms. Garmon provided the Board with a refund request she received from Ms. Helen Farmer. Appraisers remeasured Ms. Farmer's house and corrected the square footage. Her refund would be for 1 year in the amount of \$228.39. Motion made by Barry Trotter to approve refund request for Ms. Helen Farmer for Tax Year 2021; seconded by Steve Lindley; voted unanimously to approve motion.

2021 Public Utilities

Ms. Church provided the Board with the 2021 Public Utilities. The Department of Audits 2020 sales ratio study resulted in a 36.29% assessment ratio. Ms. Church indicated that she feels the 2021 official sales ratio study will be more than 38% and therefore recommends the public utilities be assessed at 40%. Motion made by Denise York to approve mailing the 2021 Public Utilities at 40%; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Status Report from Chief Appraiser

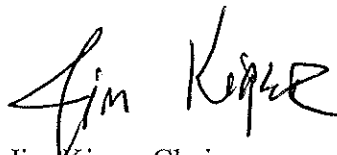
Ms. Church provided the Board with the status report of everything that has been happening since the last meeting. The following is a listing of items that was discussed:

- Emails Request: Ms. Church has had several emails requesting various information and she has responded to them.
- City of Clarkesville: Ms. Church spoke with the City of Clarkesville regarding their digest for 2021. The city is having issues with getting their digest information from Smart Fusion. She sent the file directly to the City to send to Smart Fusion.
- Ms. Church spoke with C.W. Lindsay's daughter who is checking into her dad's property. After much discussion, she thanked Ms. Church for going above and beyond.
- September 17: Took Friday off
- Ms. Church also attended department head meeting to talk about changing Vacation leave/Sick leave to Paid Time Off (PTO).
- Flood Plain Maps: Spoke with Cynthia Branson about the maps. Sent an email to QPublic to determine why our Flood Plain Layer does not match FEMA maps.
- Time Sheets: Ms. Church submitted the time sheets to the HR Department as she does every 2 weeks.
- Public Utilities: worked on Public Utility assessments for 2021. Values were keyed into computer.
- Appeals: Ms. Church & Sonya has been reviewing the 2021 appeals that have been filed.
- Ms. Church also indicated she has been handling normal phone calls & taxpayers that wish to speak with her.

Adjournment

Motion made by Steve Lindley to adjourn the meeting; seconded by Mariah Holbrooks; voted unanimously to approve motion. The meeting was adjourned by Chairman Kiger at 9:40 a.m.

Respectfully submitted,



Jim Kiger, Chairman

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy Chief Appraiser

Approval List Late Info
October 13, 2021

<u>Name:</u>	<u>Map/Parcel:</u>	<u>Exemption:</u>	<u>Comments</u>
Hill, Roy	049-027	EL2	submitted late income
Kramedjian, Ruth	027-115	EL2	submitted late income
May, Robin E	089A-086	EL3	submitted late income

Approved
m-Steve
2-Mariah

111-0964

Amy Garmon

From: Helen Farmer <uhavehpf@gmail.com>
Sent: Friday, October 1, 2021 10:45 AM
To: Tax Assessors Public

Follow Up Flag: Follow up
Flag Status: Flagged

[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.]

Helen Farmer
336 Towerview Circle
Mount Airy, GA 30563

706-499-3444

I was asked to send an e mail to you to request a refund on my county taxes due to someone there entering the square footage wrong. Mine is 470 sq feet less.
Please send my refund to the above address and forward on to Mount Airy city taxes, please.

Helen

Refund for 1 year
\$228.39

purchased prop. 3/30/20

HABERSHAM COUNTY BOARD OF ASSESSORS
130 JACOBS WAY STE 201
CLARKESVILLE GA 30523-5256

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

PROPERTY TAX COMPLIANCE
AT&T CORPORATION
1010 PINE ST
SAINT LOUIS MO 63101-2015

Department of Revenue Proposed County Equalization Ratio: 36.29
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
ALTO - HABERSHAM	0	9,721	12,558	4,557	<u>5023</u>
BALDWIN - HABERSHAM	0	98,392	127,110	46,128	<u>50,844</u>
CLARKESVILLE	0	46	59	21	<u>24</u>
DEMOREST	0	156	202	73	<u>81</u>
COUNTY UNINCORPORATED	0	258,437	333,868	121,161	<u>133,547</u>
Company Total	0	366,752	473,797	171,941	<u>189,519</u>

***** NOTICE TO THE TAXPAYER *****

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The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

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Jim Kiger
(Print Name) Chairman,
County Board of Tax Assessors

Jim Kiger
(Signature) Chairman,
County Board of Tax Assessors

10-13-21
Date of Notice

HABERSHAM COUNTY BOARD OF ASSESSORS
130 JACOBS WAY STE 201
CLARKESVILLE GA 30523-5256

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

BIN 10081
ATLANTA GAS LIGHT COMPANY
241 RALPH MCGILL BLVD NE
ATLANTA GA 30308-3374

Department of Revenue Proposed County Equalization Ratio: 36.29
County Board of Assessors Finalized County Equalization Ratio: 40.00
Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
ALTO - HABERSHAM	3,933	98,316	98,316	35,679	<u>39,326</u>
BALDWIN - HABERSHAM	11,050	276,249	276,249	100,251	<u>110,500</u>
CLARKESVILLE	21,578	539,446	539,446	195,765	<u>215,778</u>
CORNELIA	43,631	1,090,765	1,090,765	395,839	<u>436,306</u>
DEMOREST	29,986	749,658	749,658	272,051	<u>299,863</u>
MOUNT AIRY	3,393	84,829	84,829	30,784	<u>33,932</u>
COUNTY UNINCORPORATED	55,323	1,383,074	1,383,074	501,918	<u>553,230</u>
Company Total	168,894	4,222,337	4,222,337	1,532,286	<u>1,688,935</u>

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HABERSHAM COUNTY BOARD OF ASSESSORS
130 JACOBS WAY STE 201
CLARKESVILLE GA 30523-5256

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

ATT PROPERTY TAX GROUP
BELLSOUTH TELLCOMMUNICATIONS,
LLC
1010 PINE ST
SAINT LOUIS MO 63101-2015

Department of Revenue Proposed County Equalization Ratio: 36.29
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
BALDWIN - HABERSHAM	0	567	732	266	<u>293</u>
CLARKESVILLE	0	405	523	190	<u>209</u>
CORNELIA	0	1,007	1,301	472	<u>520</u>
COUNTY UNINCORPORATED	0	3,927	5,073	1,841	<u>2,029</u>
Company Total	0	5,906	7,629	2,769	<u>3,052</u>

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HABERSHAM COUNTY BOARD OF ASSESSORS
130 JACOBS WAY STE 201
CLARKESVILLE GA 30523-5256

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

MAILSTOP LA000105013TS115
CENTURYLINK COMMUNICATIONS
LLC FKA QCCLLC
100 CENTURYLINK DR
MONROE LA 71203-2041

Department of Revenue Proposed County Equalization Ratio: 36.29

County Board of Assessors Finalized County Equalization Ratio: 40.00

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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	54,045	54,045	19,613	<u>21,618</u>
Company Total	0	54,045	54,045	19,613	<u>21,618</u>

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HABERSHAM COUNTY BOARD OF ASSESSORS
130 JACOBS WAY STE 201
CLARKESVILLE GA 30523-5256

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

FINANCE DIRECTOR
CITY OF TOCCOA
PO BOX 579
TOCCOA GA 30577-1409

Department of Revenue Proposed County Equalization Ratio: 36.29
County Board of Assessors Finalized County Equalization Ratio: 40.00

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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	52,159	1,356,133	1,356,133	492,141	<u>542,453</u>
Company Total	52,159	1,356,133	1,356,133	492,141	<u>542,453</u>

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130 JACOBS WAY STE 201
CLARKESVILLE GA 30523-5256

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

CO DUFF PHELPS LLC
EARTHLINK BUSINESS LLC
PO BOX 2629
ADDISON TX 75001-2629

Department of Revenue Proposed County Equalization Ratio: 36.29
County Board of Assessors Finalized County Equalization Ratio: 40.00

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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
CORNELIA	0	15	17	6	<u>7</u>
Company Total	0	15	17	6	<u>7</u>

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10-13-21
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HABERSHAM COUNTY BOARD OF ASSESSORS
130 JACOBS WAY STE 201
CLARKESVILLE GA 30523-5256

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

TAX DEPT BIN 10120
GEORGIA POWER COMPANY
241 RALPH MCGILL BLVD NE
ATLANTA GA 30308-3374

Department of Revenue Proposed County Equalization Ratio: 36.29
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
ALTO - HABERSHAM	19,616	490,394	490,394	177,964	<u>196,158</u>
BALDWIN - HABERSHAM	100,023	2,500,592	2,500,592	907,465	<u>1,000,237</u>
CLARKESVILLE	101,073	2,526,831	2,526,831	916,987	<u>1,010,932</u>
CORNELIA	390,704	9,767,574	9,767,574	3,544,653	<u>3,907,030</u>
DEMOREST	113,828	2,845,716	2,845,716	1,032,710	<u>1,138,286</u>
MOUNT AIRY	23,368	584,209	584,209	212,009	<u>233,684</u>
TALLULAH FALLS	1,371,923	34,298,049	34,298,049	12,446,762	<u>13,719,220</u>
COUNTY UNINCORPORATED	1,774,293	44,357,314	44,357,314	16,097,269	<u>17,742,926</u>
Company Total	3,894,828	97,370,679	97,370,679	35,335,819	<u>38,948,272</u>

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Date of Notice

HABERSHAM COUNTY BOARD OF ASSESSORS
130 JACOBS WAY STE 201
CLARKESVILLE GA 30523-5256

CHANGE OF ASSESSMENT NOTICE
Public Utility Non-operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

TAX DEPT BIN 10120
GEORGIA POWER COMPANY
241 RALPH MCGILL BLVD NE
ATLANTA GA 30308-3374

Department of Revenue Proposed County Equalization Ratio: 36.29
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	DOR ID#	Description	Stratum	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
TALLULAH FALLS							
	0	Tallulah Falls Hydro Lands		168,800	168,800	61,258	<u>107,520</u>
	0	Tugalo Hydro Lands		1,394,100	1,394,100	505,919	<u>557,640</u>
	0	Tugalo Village		168,600	168,600	61,185	<u>67,440</u>
District Total				1,731,500	1,731,500	628,361	<u>1,292,600</u>
COUNTY UNINCORPORATED							
	0	Yonah Hydro Lands		1,142,600	1,142,600	414,650	<u>457,040</u>
	0	Yonah Hydro Lake Lots - Leasable	3	2,034,700	2,034,700	738,393	<u>813,880</u>
District Total				3,177,300	3,177,300	1,153,042	<u>1,270,920</u>
Company Total				4,908,800	4,908,800	1,781,404	<u>1,963,520</u>

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HABERSHAM COUNTY BOARD OF ASSESSORS
130 JACOBS WAY STE 201
CLARKESVILLE GA 30523-5256

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

TAX DEPT
GEORGIA TRANSMISSION CORP
2100 E EXCHANGE PL
TUCKER GA 30084-5342

Department of Revenue Proposed County Equalization Ratio: 36.29
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
BALDWIN - HABERSHAM	0	95,725	95,725	34,739	<u>38,290</u>
CLARKESVILLE	0	6,198	6,198	2,249	<u>2,479</u>
CORNELIA	0	421,787	421,787	153,067	<u>168,715</u>
TALLULAH FALLS	0	129,034	129,034	46,826	<u>51,614</u>
COUNTY UNINCORPORATED	0	5,335,293	5,335,293	1,936,178	<u>2,134,117</u>
Company Total	0	5,988,037	5,988,037	2,173,059	<u>2,395,215</u>

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Department of Revenue Proposed County Equalization Ratio: 36.29
County Board of Assessors Finalized County Equalization Ratio: 40.00

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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
BALDWIN - HABERSHAM	0	195,294	195,294	70,872	<u>78,118</u>
CORNELIA	0	9,008	9,008	3,269	<u>3,604</u>
DEMOREST	0	13,431	13,431	4,874	<u>5,372</u>
MOUNT AIRY	0	24,211	24,211	8,786	<u>9,684</u>
TALLULAH FALLS	0	5,453	5,453	1,979	<u>2,181</u>
COUNTY UNINCORPORATED	0	47,453,575	47,453,575	17,220,902	<u>18,981,430</u>
Company Total	0	47,700,972	47,700,972	17,310,683	<u>19,080,389</u>

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Jim Kiger
(Print Name) Chairman,
County Board of Tax Assessors
Jim Kiger
(Signature) Chairman,
County Board of Tax Assessors

10-13-21
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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
CORNELIA	0	129	162	59	<u>65</u>
Company Total	0	129	162	59	<u>65</u>

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Jim Kiger

(Signature) Chairman,
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10-13-21

Date of Notice

HABERSHAM COUNTY BOARD OF ASSESSORS
130 JACOBS WAY STE 201
CLARKESVILLE GA 30523-5256

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

PROPERTY TAX DEPT
MCIMETRO ACCESS TRANSMISSION
SERVICES CORP
PO BOX 2749
ADDISON TX 75001-2749

Department of Revenue Proposed County Equalization Ratio: 36.29
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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
CLARKESVILLE	0	1,213	1,213	440	<u>485</u>
CORNELIA	0	4,035	4,035	1,464	<u>1614</u>
COUNTY UNINCORPORATED	0	1,026	1,026	372	<u>410</u>
Company Total	0	6,274	6,274	2,277	<u>2510</u>

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130 JACOBS WAY STE 201
CLARKESVILLE GA 30523-5256

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

TAXATION BOX 209
NORFOLK SOUTHERN RAILWAY
COMPANY
3 COMMERCIAL PL
NORFOLK VA 23510-2108

Department of Revenue Proposed County Equalization Ratio: 36.29
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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
ALTO - HABERSHAM	0	339,763	358,145	129,971	<u>143,258</u>
BALDWIN - HABERSHAM	0	1,378,009	1,452,563	527,135	<u>581,025</u>
CORNELIA	0	2,661,743	2,805,751	1,018,207	<u>1,122,300</u>
MOUNT AIRY	0	1,602,007	1,688,680	612,822	<u>675,472</u>
COUNTY UNINCORPORATED	0	8,528,141	8,989,538	3,262,303	<u>3,595,815</u>
Company Total	0	14,509,663	15,294,677	5,550,438	<u>6,117,871</u>

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District	DOR ID#	Description	Stratum	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
CORNELIA							
	0	2.45Ac Pcl 47 Val Map 12/5 Activity # 118949		15,313	15,313	5,557	<u>6,125</u>
District Total				15,313	15,313	5,557	<u>6,125</u>
MOUNT AIRY							
	0	0.40A, TWO LOTS ACQUIRED FROM MCCONNELL 5/9/		2,500	2,500	907	<u>1,000</u>
District Total				2,500	2,500	907	<u>1,000</u>
Company Total				17,813	17,813	6,464	<u>7,125</u>

***** NOTICE TO THE TAXPAYER *****

The above figures show the value of your non-operating property as returned by you to the Georgia Department of Revenue. They also show the value of your non-operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, they show the final value of your non-operating property based on the final equalization ratio as determined by the county board of tax assessors.

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CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

CO DUFF PHELPS LLC
WINDSTREAM GEORGIA
COMMUNICATIONS CORPORATION
PO BOX 2629
ADDISON TX 75001-2629

Department of Revenue Proposed County Equalization Ratio: 36.29
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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	9,381	130,487	262,987	95,438	<u>105,195</u>
Company Total	9,381	130,487	262,987	95,438	<u>105,195</u>

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ALTO - HABERSHAM	7,052	165,976	240,145	87,149	<u>96,058</u>
BALDWIN - HABERSHAM	7,377	173,641	251,235	91,173	<u>100,494</u>
CLARKESVILLE	33,998	800,228	1,157,823	420,174	<u>463,129</u>
CORNELIA	113,225	2,665,014	3,855,918	1,399,313	<u>1,542,367</u>
DEMOREST	4,586	107,930	156,160	56,670	<u>62,464</u>
MOUNT AIRY	2,557	60,179	87,071	31,598	<u>34,828</u>
TALLULAH FALLS	1,001	23,559	34,087	12,370	<u>13,635</u>
COUNTY UNINCORPORATED	233,915	5,505,766	7,966,105	2,890,900	<u>3,186,442</u>
Company Total	403,711	9,502,293	13,748,544	4,989,347	<u>5,499,418</u>

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