

HABERSHAM COUNTY BOARD OF COMMISSIONERS
EXECUTIVE SUMMARY

SUBJECT: Affidavit 2021-04

DATE: September 13, 2021

BUDGET INFORMATION:

ANNUAL-
CAPITAL-

- ☐ RECOMMENDATION
- ☐ POLICY DISCUSSION
- ☐ STATUS REPORT
- ☐ OTHER

COMMISSION ACTION REQUESTED ON: ~~September 20, 2021~~ *September 27, 2021*

PURPOSE: The Board of Tax Assessors submits the attached affidavit of correction, 2021 04, to the County Commissioners. The various changes were reviewed and approved by the Board of Tax Assessors at their meeting on September 13, 2021.

BACKGROUND / HISTORY: This affidavit, 2021 04 was compiled to reflect the corrections to various listings among property parcels and various corrections to listing of valuations for the present tax year.

FACTS AND ISSUES: Various Corrections as follows:

- a. 2021 Property Tax Appeal Revisions
 - b. 2020 Property Tax Appeal Revisions
 - b. Personal Property Audit Results
 - c. Deed/Plat corrections
 - d. Homestead Exemption Audit Results
 - e. Public Utilities Valuation
 - f. 2021 Estimated tax reduction for millage rates are as follows:
 - County (11.682) \$1,599.38
 - Hospital Bond (1.034) \$141.56
 - Hospital Services (0.673) \$92.14
 - TOTAL: \$1,833.08**
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OPTIONS:

- 1) Approve Affidavit 2021 04
 - 2) Deny recommendation
 - 3) Commission defined alternative
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RECOMMENDED SAMPLE MOTION: We move to approve Affidavit 2021 04.

DEPARTMENT:

Prepared by:

Director:

Joan N. Church

ADMINISTRATIVE
COMMENTS:

DATE:

County Manager

Affidavit

Affidavit Year: 2021

Affidavit#: 4

Tax Year: 2021		Bill Number: 908	
Original		New	
0669623		Account	669623
ARNOLD JULIAN		Name	ARNOLD JULIAN
018 007		Map and Parcel	018 007
1		District	1
142840		100% Value	142840
57136		40% Value	57136
79620		Land Value	79620
63220		Improvement Value	63220
SC		Exemption	
L2		Exemption	
LF	3504	L7F Exemption/Amount	
SV	76600	Conservation Ex./Amount	ESV 76600
Notes:		REMOVE HOMESTEAD EXEMPTION FOR TAX YEAR. MELVIN BATES PASSED AWAY 2/10/2020. \$13,504 ADDED TO 2021 TAX DIGEST.	

Tax Year:	2021	Bill Number:	1770
Original		New	
0679110		Account	679110
BENNETT SANDRA		Name	BENNETT SANDRA
111 096U		Map and Parcel	111 096U
6		District	6
289000		100% Value	289000
115600		40% Value	115600
20000		Land Value	20000
269000		Improvement Value	269000
SC		Exemption	ESC
L1		Exemption	EL2
L7F	0	L7F Exemption/Amount	EL7F
		Conservation Ex./Amount	
Notes:	SUBMITTED LATE INCOME FOR HOMESTEAD FOR TAX YEAR. BOA APPROVED 9/13/2021. NO FREEZE VALUE FOR TAX YEAR. OBXF VALUE \$4,000 (100%). NO REVENUE CHANGE TO COUNTY.		

Affidavit

Affidavit Year: 2021

Affidavit#:

4

Tax Year:	2016	Bill Number:	60332
Original		New	
0670596	Account	0670596	
CAPTAIN D'S	Name	CAPTAIN D'S	
P032947	Map and Parcel	P032947	
3	District	3	
5000	100% Value	117462	
2000	40% Value	46985	
	Land Value		
	Improvement Value		
	Exemption		
	Exemption		
	L7F Exemption/Amount		
SP	Conservation Ex./Amount		
Notes:	REVISED RESULTS FROM PERSONAL PROPERTY AUDIT FOR TAX YEAR. CF=\$107,907 CI=\$9,855 (100%) \$44,985 ADDED TO 2016 TAX DIGEST.		

Tax Year:	2017	Bill Number:	60338
Original		New	
0670596	Account	0670596	
CAPTAIN D'S	Name	CAPTAIN D'S	
P032947	Map and Parcel	P032947	
3	District	3	
28983	100% Value	136191	
11593	40% Value	54476	
	Land Value		
	Improvement Value		
	Exemption		
	Exemption		
SN	L7F Exemption/Amount	SN	
	Conservation Ex./Amount		
Notes:	REVISED RESULTS FROM PERSONAL PROPERTY AUDIT FOR TAX YEAR. CF=\$124,985 CI=\$11,206 (100%) \$42,883 ADDED TO 2017 TAX DIGEST.		

Affidavit

Affidavit Year: 2021

Affidavit#: 4

4

Tax Year:	2018	Bill Number:	60431
Original		New	
0670596	Account	0670596	
CAPTAIN D'S	Name	CAPTAIN D'S	
P032947	Map and Parcel	P032947	
3	District	3	
38190	100% Value	121412	
15276	40% Value	48565	
	Land Value		
	Improvement Value		
	Exemption		
	Exemption		
SN	L7F Exemption/Amount	SN	
	Conservation Ex./Amount		
Notes:	REVISED RESULTS FROM PERSONAL PROPERTY AUDIT FOR TAX YEAR. CF=\$116,729 CI=\$4,683 (100%) \$33,289 ADDED TO 2018 TAX DIGEST.		

Tax Year:	2021	Bill Number:	60545
Original		New	
0678457	Account	0678457	
COMPLETE AUTO PARTS INC	Name	COMPLETE AUTO PARTS INC	
P034843	Map and Parcel	P034843	
3	District	3	
509870	100% Value	521861	
203948	40% Value	208744	
	Land Value		
	Improvement Value		
	Exemption		
	Exemption		
SN	L7F Exemption/Amount	SN	
	Conservation Ex./Amount		
Notes:	SUBMITTED AMENDED RETURN FOR TAX YEAR. CI=\$521,861 CF=\$0 (100%). \$4,796 ADDED TO 2021 TAX DIGEST.		

Affidavit

Affidavit Year: 2021

Affidavit#: 4

Tax Year:	2020	Bill Number:	4465
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Original		New	
0676531	Account	676531	
CONOLEY ELIZABETH GRACE &	Name	CONOLEY ELIZABETH GRACE &	
130 054B	Map and Parcel	130 054B	
1	District	1	
152590	100% Value	152590	
61036	40% Value	61036	
25000	Land Value	25000	
127590	Improvement Value	127590	
	Exemption	ES1	
	Exemption		
	L7F Exemption/Amount	EL7F	10288
	Conservation Ex./Amount		

Notes:	ADD HOMESTEAD EXEMPTION FOR TAX YEAR. ERRONEOUSLY REMOVED. OBXF VALUE \$8,390 (100%). FREEZE VALUE FOR TAX YEAR \$25,720 (100%). OTHER NAME ON PROPERTY IS KAREN LEIGH COLLIER. REDUCE 2020 TAX DIGEST BY \$12,288.
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Affidavit

Affidavit Year: 2021

Affidavit#: 4

4

Tax Year:	2021	Bill Number:	4508
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Original		New	
0676531	Account	676531	
CONOLEY ELIZABETH GRACE &	Name	CONOLEY ELIZABETH GRACE &	
130 054B	Map and Parcel	130 054B	
1	District	1	
171950	100% Value	171950	
68780	40% Value	68780	
25000	Land Value	25000	
146950	Improvement Value	146950	
	Exemption	ES1	
	Exemption		
	L7F Exemption/Amount	EL7F	18244
	Conservation Ex./Amount		

Notes:	ADD HOMESTEAD EXEMPTION FOR TAX YEAR. ERRONEOUSLY REMOVED. OBXF VALUE \$7,860 (100%). FREEZE VALUE FOR TAX YEAR \$45,610 (100%). OTHER NAME ON PROPERTY IS KAREN LEIGH COLLIER. REDUCE 2021 TAX DIGEST BY \$20,244.
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Tax Year:	2021	Bill Number:	4646
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Original		New	
0677065	Account	677065	
COPELAND LARRY E & BARBARA	Name	COPELAND LARRY E & BARBARA	
106 061	Map and Parcel	106 061	
1	District	1	
385830	100% Value	357830	
154332	40% Value	143132	
28750	Land Value	28750	
357080	Improvement Value	329080	
	Exemption		
	Exemption		
	L7F Exemption/Amount		
	Conservation Ex./Amount		

Notes:	CORRECTED LISTING OF PROPERTY FOR TAX YEAR. REDUCE 2021 TAX DIGEST BY \$11,200.
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Affidavit

Affidavit Year: 2021

Affidavit#: 4

4

Tax Year:	2021	Bill Number:	5068
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Original		New	
0626229	Account	626229	
DALEY MARTHA A & RICHARD	Name	DALEY MARTHA A & RICHARD	
127 038	Map and Parcel	127 038	
1	District	1	
69860	100% Value	69860	
27944	40% Value	27944	
20700	Land Value	20700	
49160	Improvement Value	49160	
SC	Exemption	ESC	
L1	Exemption	EL2	
LF	L7F Exemption/Amount	EL7F	3296
	Conservation Ex./Amount		

Notes:	SUBMITTED LATE INCOME FOR HOMESTEAD AUDIT FOR TAX YEAR. BOA APPROVED 9/13/2021. FREEZE VALUE FOR TAX YEAR \$8,240 (100%)
	NO REVENUE CHANGE TO COUNTY.

Tax Year:	2021	Bill Number:	60651
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Original		New	
0663583	Account	0663583	
DELL EQUIPMENT FUNDING LP	Name	DELL EQUIPMENT FUNDING LP	
P030528	Map and Parcel	P030528	
1	District	1	
192165	100% Value	79959	
76866	40% Value	31984	
	Land Value		
	Improvement Value		
	Exemption		
	Exemption		
	L7F Exemption/Amount		
	Conservation Ex./Amount		

Notes:	CORRECTION OF RETURN FOR TAX YEAR. CF=\$0 CI=\$79,959 (100%).
	REDUCE 2021 TAX DIGEST BY \$44,882.

Affidavit

Affidavit Year: 2021

Affidavit#:

4

Tax Year:	2021	Bill Number:	5772
Original		New	
0680397	Account	680397	
DOLL MELANIE D & PHILIP F	Name	DOLL MELANIE D & PHILIP F	
040 143	Map and Parcel	040 143	
1	District	1	
218310	100% Value	174940	
87324	40% Value	69976	
167840	Land Value	167840	
50470	Improvement Value	7100	
	Exemption		
	Exemption		
	L7F Exemption/Amount		
	Conservation Ex./Amount		
Notes: CORRECTED LISTING OF PROPERTY FOR TAX YEAR. REDUCE 2021 TAX DIGEST BY \$17,348.			

Tax Year:	2021	Bill Number:	5773
Original		New	
0680397	Account	680397	
DOLL MELANIE D & PHILIP F	Name	DOLL MELANIE D & PHILIP F	
041 021	Map and Parcel	041 021	
1	District	1	
47280	100% Value	35030	
18912	40% Value	14012	
47280	Land Value	35030	
	Improvement Value		
	Exemption		
	Exemption		
	L7F Exemption/Amount		
	Conservation Ex./Amount		
Notes: CORRECTED LISTING OF PROPERTY FOR TAX YEAR. REDUCE 2021 TAX DIGEST BY \$4,900.			

Affidavit

Affidavit Year: 2021

Affidavit#: 4

4

Tax Year:	2021	Bill Number:	8313
Original		New	
0667555	Account	667555	
GREEAR JOSEPH C	Name	GREEAR JOSEPH C	
040 037	Map and Parcel	040 037	
1	District	1	
264880	100% Value	223330	
105952	40% Value	89332	
264880	Land Value	223330	
	Improvement Value		
	Exemption		
	Exemption		
	L7F Exemption/Amount		
SV	232490	Conservation Ex./Amount	ESV 193260
Notes: CORRECTED LISTING OF PROPERTY FOR TAX YEAR. ACREAGE ALSO CORRECTED FOR TAX YEAR. OLD AC=38.50 NEW AC=35.79. REDUCE 2021 TAX DIGEST \$928.			

Tax Year:	2021	Bill Number:	8918
Original		New	
0246100	Account	246100	
HAMILTON ODELL &	Name	HAMILTON ODELL &	
041 081	Map and Parcel	041 081	
1	District	1	
148790	100% Value	148790	
59516	40% Value	59516	
141460	Land Value	141460	
7330	Improvement Value	7330	
SC	Exemption	ESC	
L1	Exemption	EL2	
LF	1224	L7F Exemption/Amount	EL7F 1224
		Conservation Ex./Amount	
Notes: SUBMITTED LATE INCOME FOR HOMESTEAD AUDIT. BOA APPROVED 9/13/2021. OTHER NAME ON PROPERTY IS JOHNNY SEABOLT. FREEZE VALUE FOR TAX YEAR \$3,060 (100%). NO REVENUE CHANGE TO COUNTY.			

Affidavit

Affidavit Year: 2021

Affidavit#: 4

4

Tax Year: 2021		Bill Number: 10600	
Original		New	
0672620	Account	672620	
HUNNICUTT MALCOM M & ETAL	Name	HUNNICUTT MALCOM M & ETAL	
078 154	Map and Parcel	078 154	
5	District	5	
178450	100% Value	178450	
71380	40% Value	71380	
25380	Land Value	25380	
153070	Improvement Value	153070	
SC	Exemption	ESC	
L1	Exemption	EL2	
LF	L7F Exemption/Amount	EL7F	13448
	Conservation Ex./Amount		
Notes: SUBMITTED LATE INCOME FOR HOMESTEAD FOR TAX YEAR. BOA APPROVED 9/13/2021. FREEZE VALUE FOR TAX YEAR \$33,620 (100%) OBXF VALUE \$930 (100%). NO REVENUE CHANGE TO COUNTY.			

Tax Year: 2021		Bill Number: 13081	
Original		New	
0343850	Account	343850	
LOUDERMILK OLENE	Name	LOUDERMILK OLENE	
145 036	Map and Parcel	145 036	
1	District	1	
138920	100% Value	138920	
55568	40% Value	55568	
28970	Land Value	28970	
109950	Improvement Value	109950	
SC	Exemption	ESC	
L1	Exemption	EL2	
LF	L7F Exemption/Amount	EL7F	9344
	Conservation Ex./Amount		
Notes: SUBMITTED LATE INCOME FOR HOMESTEAD AUDIT. BOA APPROVED 09/13/2021. FREEZE VALUE FOR TAX YEAR \$23,360 (100%). NO REVENUE CHANGE TO COUNTY.			

Affidavit

Affidavit Year: 2021

Affidavit#: 4

4

Tax Year:	2021	Bill Number:	14677
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Original		New	
0666220	Account	666220	
MONDAY RONNIE LEON	Name	MONDAY RONNIE LEON	
009 044	Map and Parcel	009 044	
1	District	1	
155220	100% Value	155220	
62088	40% Value	62088	
31880	Land Value	31880	
123340	Improvement Value	123340	
SC	Exemption	ESC	
L1	Exemption	EL2	
L7F	L7F Exemption/Amount	0	
	Conservation Ex./Amount		

Notes:	SUBMITTED LATE INCOME FOR HOMESTEAD EXEMPTION FOR TAX YEAR. BOA APPROVED 9/13/2021. NO FREEZE VALUE FOR TAX YEAR. NO REVENUE CHANGE TO COUNTY.
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Tax Year:	2021	Bill Number:	61707
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Original		New	
0642464	Account		
NICHOLS DANIEL H	Name		
P025337	Map and Parcel		
1	District		
10000	100% Value		
4000	40% Value		
	Land Value		
	Improvement Value		
	Exemption		
	Exemption		
	L7F Exemption/Amount		
	Conservation Ex./Amount		

Notes:	DELETE FOR TAX YEAR. AIRPLANE MOVED TO UNION COUNTY JULY 2020. REDUCE 2021 TAX DIGEST BY \$4,000.
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Affidavit

Affidavit Year: 2021

Affidavit#: 4

4

Tax Year:	2021	Bill Number:	15565
Original		New	
0680535	Account	680535	
NORTH GEORGIA CHRISTIAN	Name	NORTH GEORGIA CHRISTIAN	
021 254A	Map and Parcel	021 254A	
1	District	1	
64570	100% Value	64570	
25828	40% Value	25828	
64570	Land Value	64570	
	Improvement Value		
	Exemption		
	Exemption		
	L7F Exemption/Amount		
	Conservation Ex./Amount		
Notes: ADD EXEMPT STATUS FOR TAX YEAR. ERRONEOUSLY LEFT OFF THE PARCEL. REDUCE 2021 TAX DIGEST BY \$25,828.			

Tax Year:	2021	Bill Number:	17129
Original		New	
0674787	Account	674787	
RANDELS MARSHALL B &	Name	RANDELS MARSHALL B &	
024 089H	Map and Parcel	024 089H	
1	District	1	
393980	100% Value	376310	
157592	40% Value	150524	
25300	Land Value	25300	
368680	Improvement Value	351010	
	Exemption	ES1	
S1	Exemption		
LF	L7F Exemption/Amount	EL7F	22420
	Conservation Ex./Amount		
Notes: CORRECTED LISTING OF PROPERTY FOR TAX YEAR. FREEZE VALUE FOR TAX YEAR \$56,050 (100%). OTHER NAME ON PROPERTY IS CAMDEN J RANDELS. REDUCE 2021 TAX DIGEST BY \$7,068.			

Affidavit

Affidavit Year: 2021

Affidavit#: 4

4

Tax Year:	2020	Bill Number:	62238
Original		New	
0669222	Account	0669222	
SOUTHERN COMPANY SERVICES	Name	SOUTHERN COMPANY SERVICES	
P032610	Map and Parcel	P032610	
1	District	1	
101250	100% Value	213649	
40500	40% Value	85460	
	Land Value		
	Improvement Value		
	Exemption		
	Exemption		
	L7F Exemption/Amount		
	Conservation Ex./Amount		
Notes:	RESULTS FROM PERSONAL PROPERTY AUDIT FOR TAX YEAR. CF=\$213,649 CI=\$0 (100%) \$44,960 ADDED TO 2020 TAX DIGEST.		

Tax Year:	2019	Bill Number:	62386
Original		New	
0669222	Account	0669222	
SOUTHERN COMPANY SERVICES	Name	SOUTHERN COMPANY SERVICES	
P032610	Map and Parcel	P032610	
1	District	1	
185055	100% Value	273065	
74022	40% Value	109226	
	Land Value		
	Improvement Value		
	Exemption		
	Exemption		
	L7F Exemption/Amount		
	Conservation Ex./Amount		
Notes:	RESULTS FROM PERSONAL PROPERTY AUDIT FOR TAX YEAR. CF=\$273,065 CI=\$0 (100%) \$35,204 ADDED TO 2019 TAX DIGEST.		

Affidavit

Affidavit Year: 2021

Affidavit#: 4

4

Tax Year:	2018	Bill Number:	62467
Original		New	
0669222	Account	0669222	
SOUTHERN COMPANY SERVICES	Name	SOUTHERN COMPANY SERVICES	
P032610	Map and Parcel	P032610	
1	District	1	
34303	100% Value	242191	
13721	40% Value	96876	
	Land Value		
	Improvement Value		
	Exemption		
	Exemption		
	L7F Exemption/Amount		
	Conservation Ex./Amount		
Notes:	RESULTS FROM PERSONAL PROPERTY AUDIT FOR TAX YEAR. CF= \$242,191 CI=\$0 (100%) \$83,155 ADDED TO 2018 TAX DIGEST.		

Tax Year:	2020	Bill Number:	62253
Original		New	
0670752	Account	0670752	
SPLASHE POTTERY	Name	SPLASHE POTTERY	
P033040	Map and Parcel	P033040	
2	District	2	
5000	100% Value	9333	
2000	40% Value	3733	
	Land Value		
	Improvement Value		
	Exemption		
	Exemption		
	L7F Exemption/Amount		
SP	Conservation Ex./Amount		
Notes:	RESULTS FROM PERSONAL PROPERTY AUDIT FOR TAX YEAR. CF=\$6,598 CI=\$2,735 (100%) \$1,733 ADDED TO 2020 TAX DIGEST.		

Affidavit

Affidavit Year: 2021

Affidavit#: 4

4

Tax Year:	2019	Bill Number:	62402
Original		New	
0670752	Account	0670752	
SPLASHE POTTERY	Name	SPLASHE POTTERY	
P033040	Map and Parcel	P033040	
2	District	2	
5000	100% Value	8454	
2000	40% Value	3382	
	Land Value		
	Improvement Value		
	Exemption		
	Exemption		
	L7F Exemption/Amount		
SP	Conservation Ex./Amount		
Notes:	RESULTS FROM PERSONAL PROPERTY AUDIT FOR TAX YEAR. CF=\$5,639 CI=\$2,815 (100%)		
	\$1,382 ADDED TO 2019 TAX DIGEST.		

Tax Year:	2018	Bill Number:	62483
Original		New	
0670752	Account	0670752	
SPLASHE POTTERY	Name	SPLASHE POTTERY	
P033040	Map and Parcel	P033040	
2	District	2	
5000	100% Value	8933	
2000	40% Value	3573	
	Land Value		
	Improvement Value		
	Exemption		
	Exemption		
	L7F Exemption/Amount		
SP	Conservation Ex./Amount		
Notes:	RESULTS FROM PERSONAL PROPERTY AUDIT FOR TAX YEAR. CF=5,543 CI=\$3,390 (100%)		
	\$1,573 ADDED TO 2018 TAX DIGEST.		

Affidavit

Affidavit Year: 2021

Affidavit#: 4

Tax Year: 2021		Bill Number: 19410	
Original		New	
0676638	Account	676638	
STAGGS BOBBY L & CLAUDIA	Name	STAGGS BOBBY L & CLAUDIA	
042 064	Map and Parcel	042 064	
1	District	1	
222240	100% Value	222240	
88896	40% Value	88896	
45000	Land Value	45000	
177240	Improvement Value	177240	
	Exemption	ESC	
	Exemption	EL1	
	L7F Exemption/Amount	EL7F	8812
	Conservation Ex./Amount		
Notes:		ADD HOMESTEAD EXEMPTION FOR TAX YEAR TO HOUSE #1. ERRONEOUSLY REMOVED. FREEZE VALUE FOR TAX YEAR \$22,030 (100%). HOUSE #2 VALUE \$82,440 (100%). REDUCE 2021 TAX DIGEST BY \$18,812.	

Affidavit

Affidavit Year: 2021

Affidavit#: 4

Tax Year: 2021

Total Orig. 100% value:	3604155	Total Orig. 40% value:	1441662
Total New 100% value:	3351100	Total New 40% value:	1340440
Loss/Gain:	-253055	Loss/Gain:	-101222

Tax Year: 2020

Total Orig. 100% value:	258840	Total Orig. 40% value:	103536
Total New 100% value:	375572	Total New 40% value:	150229
Loss/Gain:	116732	Loss/Gain:	46693

Tax Year: 2019

Total Orig. 100% value:	190055	Total Orig. 40% value:	76022
Total New 100% value:	281519	Total New 40% value:	112608
Loss/Gain:	91464	Loss/Gain:	36586

Tax Year: 2018

Total Orig. 100% value:	77493	Total Orig. 40% value:	30997
Total New 100% value:	372536	Total New 40% value:	149014
Loss/Gain:	295043	Loss/Gain:	118017

Affidavit

Affidavit Year: 2021

Affidavit#: 4

Tax Year: 2017

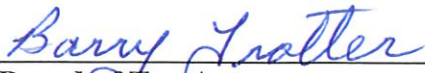
Total Orig. 100% value:	28983	Total Orig. 40% value:	11593
Total New 100% value:	136191	Total New 40% value:	54476
Loss/Gain:	107208	Loss/Gain:	42883

Tax Year: 2016

Total Orig. 100% value:	5000	Total Orig. 40% value:	2000
Total New 100% value:	117462	Total New 40% value:	46985
Loss/Gain:	112462	Loss/Gain:	44985

AFFIDAVIT # 2021-04

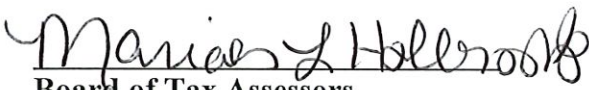
Date: September 13, 2021


Board of Tax Assessors

Commissioner of Roads &
Revenue


Board of Tax Assessors

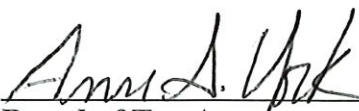
Commissioner of Roads &
Revenue


Board of Tax Assessors

Commissioner of Roads &
Revenue


Board of Tax Assessors

Commissioner of Roads &
Revenue


Board of Tax Assessors

Commissioner of Roads &
Revenue

