



HABERSHAM COUNTY
Board of Tax Assessors
130 Jacobs Way, Suite 201, Clarkesville, GA 30523
706-839-0100 Fax: 706-754-8079

Wednesday, January 12, 2022, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Jim Kiger**
- II. Elect Chair, Vice-Chair, & Secretary**
- III. Approve Agenda**
- IV. Old Business**
 - 1. Minutes:** December 13, 2021
 - 2. Miscellaneous:**
- V. New Business:**
 - a. Affidavit 2021-10**
 - b. Homestead Exemption:**
 - i. 2022 Approval Listing --- NONE
 - ii. 2021 Late Info Listing --- NONE
 - iii. 2022 Denial Listing --- NONE
 - iv. Miscellaneous ---
 - c. Conservation Use Valuation Assessment:**
 - i. 2022 Releases – NONE
 - ii. 2022 Recommended Approvals -- NONE
 - iii. 2022 Denials – NONE
 - iv. Miscellaneous –
 - d. Redaction Request:** Garrison, Pamela 027-148 & 027-109B & 027-109C
 - e. 2022 Exempt Property Listing**
 - f. 2022 Retention Schedule**
 - g. 2022 Policies & Procedures**
 - h. Status Update from Chief Appraiser**
 - i. Miscellaneous:**

Next meeting: January 24, 2022 (Monday)

****Upcoming Holidays... Martin Luther King (January 17)**



HABERSHAM COUNTY

Board of Tax Assessors

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

706-839-0100

FAX: 706-754-8079

Wednesday, January 12, 2022 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Wednesday, January 12, 2022, 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; Denise York, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: None

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

Chairman Kiger delivered the invocation.

Annual Election of Board Positions:

Chairman	Motion made by Jim Kiger to nominate Ms. Mariah Holbrooks for Chairperson to serve the Board in 2022; seconded by Denise York; voted unanimously to approve motion.
Vice-Chairman	Motion made by Mariah Holbrooks to nominate Ms. Denise York as Vice-Chairperson to serve the Board for 2022; seconded by Barry Trotter; voted unanimously to approve motion.
Secretary	Motion made by Denise York to appoint Ms. Amy Garmon, as Secretary to serve the Board in 2022; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Former Chairman Jim Kiger turned the meeting over to newly elected Chairperson Mariah Holbrooks to continue with the meeting.

Approval of Agenda:

Motion made by Denise York to approve the January 12, 2022 agenda; seconded by Barry Trotter; voted unanimously to approve motion.

Old Business:

Board Minutes: December 13, 2021

Motion made by Jim Kiger to forego the reading and approve the minutes of December 13, 2021; seconded by Denise York; voted unanimously to approve motion.

New Business:

Affidavit 2021-10

Motion by Denise York to approve the 2021 10 Affidavit; seconded by Jim Kiger; voted unanimously to approve motion.

Redaction Request:

Garrison, Pamela 027-148, 027-109B & 027-109C

Ms. Garmon informed the Board of a redaction request she had received from Ms. Pamela Garrison. Ms. Garrison is a law enforcement officer and would like to have her personal address redacted from the records. Motion made by Barry Trotter to approve redaction for Ms. Pamela Garrison for Tax Year 2022; seconded by Denise York; voted unanimously to approve motion.

Carswell, Charles H III & Bambi Nichole 155-028

Ms. Garmon informed the Board of a redaction request she had received from Mr. Charles H. Carswell III and Ms. Bambi Nichole Carswell. Ms. Carswell is a Judge with the Mountain Judicial Circuit, and they would like to have their personal address redacted from the records. Motion made by Jim Kiger to approve redaction for Mr. & Mrs. Charles H. Carswell III for Tax Year 2022; seconded by Denise York; voted unanimously to approve motion.

2022 Exempt Property Listing

The Board reviewed the attached listing of all exempt property in Habersham County for Tax Year 2022. Motion by Jim Kiger to approve the attached listing of exempt property in Habersham County; seconded by Barry Trotter; voted unanimously to approve motion.

2022 Retention Schedule Update

The Board reviewed the attached 2022 Retention Schedule Update for Tax Year 2022. Motion made by Barry Trotter to approve the 2022 Retention Schedule for Tax Year 2021; seconded by Jim Kiger; voted unanimously to approve motion.

2022 Policies and Procedures Update

The Board reviewed the attached Policies & Procedures Update for Tax Year 2022. Motion made by Jim Kiger to approve the Policies & Procedures for Tax Year 2022; seconded by Barry Trotter; voted unanimously to approve motion.

Status Update from Chief Appraiser

Ms. Church informed the Board that she had returned to work on Tuesday, January 11 from her vacation and being sick. She reported that she ran the Mobile Home Digest for the Tax Commissioner and it needs to be approved by the Board. In 2021, we had 2,181 mobile homes with a value of \$9,332,704 and for Tax Year 2022, we have 2,199 mobile homes with a total value of \$11,393,240. Motion made by Denise York to approve the 2022 Mobile Home Digest; seconded by Jim Kiger; voted unanimously to approve motion.

Adjournment

Motion made by Jim Kiger to adjourn the meeting; seconded by Denise York; voted unanimously to approve motion. The meeting was adjourned by Chairperson Holbrooks at 9:46 a.m.

Respectfully submitted,


Mariah Holbrooks, Chairperson

Attest:



Amy Garmon
Secretary to the Board of Assessors/Deputy Chief
Appraiser

**Exempt Properties for Habersham County
Tax Year 2022**

<u>Name #1</u>	<u>Name #2</u>	<u>Parcel</u>	<u>Total Value</u>	<u>Notes</u>
A MOTHERS REST CHARITABLE	RESPITE FOUNDATION INC	115A080	365,620	
AARON HERBERT		023 139	4,110	Cemetary
ALLEYS CHAPEL COMMUNITY CHURCH INC		064 088	84,440	
ALTO BAPTIST CHURCH		054 111	306,070	
ALTO CITY OF		054 073	1,500	Water tank
ALTO CITY OF		056 032	15,310	
ALTO CITY OF		056 042	1,250	Pump House
ALTO TOWN OF		029 163	150	
ALTO TOWN OF		054 045	38,280	
ALTO TOWN OF		056 033A	5,500	
ALTO TOWN OF		056 044	47,060	
AMYS CREEK BAPTIST CHURCH		020 179	316,160	
ANTIOCH BAPTIST CHURCH		144 036	1,072,290	
ANTIOCH BAPTIST CHURCH OF	MT AIRY INC	100 056	35,000	
ANTIOCH BAPTIST CHURCH OF	MT AIRY INC	128 057A	71,710	
AOA PARISH REAL ESTATE TRUST		106 075	354,800	
AOA PARISH REAL ESTATE TRUST &	WILTON D GREG AS TRUSTEE	134 045G	171,520	
AOA PROPERTIES HOLDING INC		089D045	49,880	old school used as a church
AOA PROPERTIES HOLDING INC		089D052	1,150,080	old school used as a church
ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA		104 205	3,378,660	
B C GRANT BAPTIST CHURCH		052 015	524,070	
BALDWIN BAPTIST CHURCH		091D002	906,730	
BALDWIN CITY OF		025 002	587,450	
BALDWIN CITY OF		048 020	174,510	
BALDWIN CITY OF		051 013S	100	
BALDWIN CITY OF		080 026	126,510	
BALDWIN CITY OF		086 007	2,960	
BALDWIN CITY OF		091B016	10,000	
BALDWIN CITY OF		091C001	47,800	
BALDWIN CITY OF		091C029	5,000	

*Approved
Mr. Jim
D. Barry*

BALDWIN CITY OF		091C065	29,080	
BALDWIN CITY OF		091C066	18,800	
BALDWIN CITY OF		091C069	23,500	
BALDWIN CITY OF		091C075	2,120	
BALDWIN CITY OF		091C102	510	
BALDWIN CITY OF		092 079	1,283,180	
BALDWIN CITY OF		092 084	578,730	
BALDWIN CITY OF		092 084 001	13,310	
BALDWIN CITY OF		092 085A	48,170	
BETHEL TEMPLE CHURCH		072 038	1,153,730	
BETHESDA FELLOWSHIP	TEMPLE INC	047 055	827,940	
BETHESDA FELLOWSHIP CHURCH		047 055 001	8,470	used as Sunday School Rooms
BETHLEHEM BAPTIST CHURCH	OF CLARKESVILLE INC	067 038	4,552,100	
BREAKING CHAINS MINISTRIES INC		076 008	646,960	
CAMP CREEK CEMETERY		110 116	64,090	Cemetary
CAMP CREEK CHURCH & PARSONAGE		110 130	1,416,910	
CANAAN BAPTIST CHURCH		055 028A	477,830	
CEMETERY		126 037	130	Cemetary
CEMETERY		041 123	2,800	Cemetary
CEMETERY		051 015	8,000	Cemetary
CEMETERY		057 029	5,500	Cemetary
CEMETERY		111 032	180	Cemetary
CEMETERY		128 029	500	Cemetary
CENTRAL ALLIANCE CHURCH OF THE	CHRISTIAN & MISSIONARY ALLIANC	109 208	563,750	
CENTRAL HEIGHTS BAPTIST		109 212	2,308,600	
CHENOCETAH CONSERVATION	CORPS	116D035	1,520	
CHOPPED OAK BAPTIST CHUR		144 115	579,870	
CHRIST PRESBYTERIAN CHURCH		104 180	843,820	
CHRISTAIN BAPTIST CHURCH		127 199	315,580	
CHRISTWALK INTERNATIONAL MINISTRIES INC		124 030	686,280	
CHRISTWALK INTERNATIONAL MINISTRIES INC		140 078A	48,880	
CHURCH OF JESUS CHRIST OF	LATTER DAY SAINTS	111 117	444,350	
CITY OF BALDWIN		090 020	77,130	
CITY OF BALDWIN		091B020	902,130	

CITY OF BALDWIN		091C056A	5,780	
CITY OF BALDWIN		091C068	27,000	
CITY OF BALDWIN		091C070	4,700	
CITY OF BALDWIN		091C071	14,100	
CITY OF CLARKESVILLE		065 109A	9,310	
CITY OF CLARKESVILLE		069 030	127,790	
CITY OF CLARKESVILLE		069A057	7,000	
CITY OF CLARKESVILLE		069A073	105,300	
CITY OF CLARKESVILLE		069A074	175,760	
CITY OF CLARKESVILLE		069A136	61,990	
CITY OF CLARKESVILLE		069A137	21,530	
CITY OF CLARKESVILLE		071 125A	28,280	
CITY OF CLARKESVILLE		100 047	30,000	
CITY OF CLARKESVILLE		102 012A	84,180	
CITY OF CLARKESVILLE		102 025	76,650	
CITY OF CLARKESVILLE		104 040	81,320	
CITY OF CLARKESVILLE		104 339	749,730	
CITY OF CLARKESVILLE GA		102 262	77,400	
CITY OF CLARKESVILLE GEORGIA		102 103	63,910	
CITY OF CLARKESVILLE, GEORGIA		069A134	73,810	
CITY OF CORNELIA		083 011	1,061,010	
CITY OF CORNELIA		083 034J	37,500	
CITY OF CORNELIA		084 035 001	5,670	
CITY OF CORNELIA		087D076	86,890	
CITY OF CORNELIA		089B075	27,620	
CITY OF CORNELIA		089B077	25,640	
CITY OF CORNELIA		089B099	55,370	
CITY OF CORNELIA		089B114 02	3,490	
CITY OF CORNELIA		089B156	1,940	
CITY OF CORNELIA		089B160A	25,410	
CITY OF CORNELIA		089D073A	100	
CITY OF CORNELIA		110 079A	123,240	
CITY OF CORNELIA		114C082	31,270	
CITY OF CORNELIA		114C110	40,800	

CITY OF CORNELIA		116A009	52,250	
CITY OF CORNELIA		087B120	30,690	
CITY OF CORNELIA FD		086 050 001	4,990	
CITY OF DEMOREST	DEMOREST CITY HALL	025 171B	1,960	
CITY OF DEMOREST	DEMOREST CITY HALL	027 123U	3,800	
CITY OF DEMOREST	DEMOREST CITY HALL	040 228	2,690	
CITY OF DEMOREST	DEMOREST CITY HALL	057 083	28,170	
CITY OF DEMOREST	DEMOREST CITY HALL	072 024	144,980	
CITY OF DEMOREST	DEMOREST CITY HALL	075 005	238,180	
CITY OF DEMOREST	DEMOREST CITY HALL	077 023A	4,880	
CITY OF DEMOREST		078 053	329,900	
CITY OF DEMOREST	DEMOREST CITY HALL	079 027	63,830	
CITY OF DEMOREST	DEMOREST CITY HALL	082 032B	100	
CITY OF DEMOREST	DEMOREST CITY HALL	146 074	1,770	
CITY OF DEMOREST	DEMOREST CITY HALL	078 051	3,200	
CLARKESVILLE AND DEMOREST PROPERTIES LLC		069A006	816,660	
CLARKESVILLE AND DEMOREST PROPERTIES LLC		069A072	1,186,440	
CLARKESVILLE BAPTIST CHURCH	c/o GRADY WALDEN	102 100	1,112,100	
CLARKESVILLE BAPTIST CHURCH INC		069A078	117,880	
CLARKESVILLE CHURCH OF GOD INC		069 052	1,523,460	
CLARKESVILLE CITY OF		071 069	334,080	
CLARKESVILLE CITY OF		100 038	142,220	
CLARKESVILLE CITY OF		102 016	57,110	
CLARKESVILLE CITY OF		102 017	122,490	
CLARKESVILLE CITY OF		102 066	15,100	
CLARKESVILLE CITY OF		102 086	135,850	
CLARKESVILLE CITY OF		102 087	406,920	
CLARKESVILLE CITY OF		104 084	176,830	
CLARKESVILLE CITY OF		104 087	1,220	Cemetary
CLARKESVILLE CITY OF		104 113	333,200	
CLARKESVILLE CITY OF		104 212	4,060	
CLARKESVILLE CONGREGATION OF	JEHOVAH'S WITNESSESS	109 012A	595,880	
CLARKESVILLE FIRST UNITED	METHODIST CHURCH INC	068 032	245,460	
CLARKESVILLE FIRST UNITED	METHODIST CHURCH INC	102 117	3,242,230	

CLARKESVILLE FIRST UNITED	METHODIST CHURCH INC	104 001	97,990	
CLARKESVILLE FIRST UNITED METH	ODIST CHURCH	069A002	3,530	
CLARKESVILLE FIRST UNITED METH	ODIST CHURCH	069A002A	940	
CLARKESVILLE LAND HOLDINGS LLC		068 042A	100	
CLARKESVILLE LODGE NO 32		069A013	163,800	
COMMUNITY BAPTIST CHURCH		109 152	391,720	
CONGREGATIONAL HOLINESS CHURCH		091C059	349,990	
COOL SPRINGS METHODIST C		021 250	594,690	
CORNELIA CHRISTIAN CHURCH		089C009	1,153,740	
CORNELIA CHURCH OF CHRIST		109 156	797,420	
CORNELIA CITY OF		042 126	44,630	
CORNELIA CITY OF		077 115	2,330	
CORNELIA CITY OF		081 061	12,400	
CORNELIA CITY OF		083 019	29,140	
CORNELIA CITY OF		084 046	780	
CORNELIA CITY OF		087D074	703,130	
CORNELIA CITY OF		087D075	37,500	
CORNELIA CITY OF		087D105	43,500	
CORNELIA CITY OF		088 049W	15,000	
CORNELIA CITY OF		089B060	11,500	
CORNELIA CITY OF		089B124 04	80,250	
CORNELIA CITY OF		089B129	32,210	
CORNELIA CITY OF		089B163	460,850	
CORNELIA CITY OF		089D018	10,000	
CORNELIA CITY OF		110 084	105,840	
CORNELIA CITY OF		110 085	234,980	
CORNELIA CITY OF		112B066	358,940	
CORNELIA CITY OF		114A038	56,380	
CORNELIA CITY OF		114C001	161,630	
CORNELIA CITY OF		114C004	51,550	
CORNELIA CITY OF		114C012	16,980	
CORNELIA CITY OF		114C109	19,260	
CORNELIA CITY OF		114C117	18,720	
CORNELIA CITY OF		114C118	26,420	

CORNELIA CITY OF		114C119	290,380	
CORNELIA CITY OF		114C120	203,380	
CORNELIA CITY OF		114C121	5,180	
CORNELIA CITY OF		114C122	29,980	
CORNELIA CITY OF		116A045	68,980	
CORNELIA CITY OF		116C107	2,300	
CORNELIA CITY OF		116D026	18,540	
CORNELIA CITY OF WATER AND	SEWER AUTHORITY	086 050	993,460	
CORNELIA CONGREGATIONAL	HOLINESS CHURCH	087D062	9,380	
CORNELIA CONGREGATIONAL	HOLINESS CHURCH	087D063	448,750	
CORNELIA HISPANIC CH OF GOD		116C007	392,460	
CORNELIA METHODIST CHURC		116A162	1,094,130	
CORNELIA METHODIST CHURC		116C064	190,160	
CORNELIA PROPERTY MANAGEMENT LLC		087D051	539,540	
CORNELIA PROPERTY MANAGEMENT LLC		089B012	411,010	
CORNELIA PROPERTY MANAGEMENT LLC		089B028	274,940	
CORNELIA PROPERTY MANAGEMENT LLC		114A059	889,060	
CORNELIA PROPERTY MANAGEMENT LLC		087D099	61,040	
CORNELIA PROPERTY MANAGEMENT LLC		114A003	628,170	
CORNELIA UNITED METHODIST		091A015A	138,090	
CORNELIA UNITED METHODIST		116A158	124,410	
CROSSROADS BAPTIST CHURCH		029 142	274,550	
DEAN RAY &	DOCKERY JIM	044 061	3,630	Cemetary
DEEP CREEK FIRE DEPARTMENT INC		127 160	451,020	
DEMOREST BAPTIST CHURCH		078 059	739,050	
DEMOREST CHURCH OF GOD		078 061	761,700	
DEMOREST CITY		043 263	26,140	
DEMOREST CITY		076 032	930	
DEMOREST CITY		076 060	8,140	
DEMOREST CITY		077 023	342,920	
DEMOREST CITY		078 052	3,200	
DEMOREST CITY		078 155	9,000	
DEMOREST CITY		079 021	348,240	
DEMOREST CITY		080 025	2,070	

DEMOREST CITY		131 138	3,150	
DEMOREST CITY		131 157	3,150	
DEMOREST CITY		078 054	5,400	
DEMOREST CITY		077 126	480,030	
DEMOREST CITY OF		076 059	207,590	
DEMOREST CITY OF		084 035	302,540	
DEMOREST WOMENS CLUB		079 012	54,230	
DEPARTMENT OF CORRECTIONS		057 086	15,300	
DEPARTMENT OF TRANSPORTATION		130 164	183,060	
DOUBLE SPRINGS BAPTIST C		043 276	478,430	
EBENEZER BAPTIST CHURCH		114D055	1,074,250	
EBENEZER UNITED METHODIST CH		127 047	1,793,460	
ENGLISH MAEVRIE J &	ENGLISH WAYNE C	022 199A	5,850	Cemetary
EPISCOPALIAN CHURCH		098 024	3,120	
EPISCOPALIAN CHURCH		102 071	470,420	
FAIRFIELD BAPTIST CHURCH		022 159	1,108,230	
FAITH PRIMITIVE BAPTIST CHURCH		144 157	337,810	
FAITH TABERNACLE BAPT CH		080 087	271,760	
FAITH TABERNACLE FULL GOSPEL	CHURCH INC	068 005	754,190	
FAITH VENTURES		124 030 001	1,610	
FAITH VENTURES		124 030 002	5,490	
FAITH VENTURES		124 030 003	5,490	
FAITH VENTURES		124 030 004	5,900	
FAITH VENTURES		124 030 005	5,900	
FAITH VENTURES INC		124 030 006	20,910	
FIELDALE FARMS CORP		089B015 01	606,060	Air/Water Pollution Equipment
FIRST BAPTIST CHURCH OF CORNEL		116A166	1,926,630	
FIRST PRESBYTERIAN CHURCH		102 109	548,210	
FIRST PRESBYTERIAN CHURCH OF	CORNELIA INC	087D165	1,273,400	
FIRST PRESBYTERIAN CHURCH OF	CORNELIA INC	115A049	51,610	
FOOTHILLS CHURCH OF	NORTH GEORGIA INC	087D106	316,770	
FRIENDLY MISSION CHURCH		027 194	599,880	
GA DEPT OF TRANSPORATION		129 096	66,710	
GA DEPT OF TRANSPORATION		145 041	18,420	

GEORGIA BAPTIST CHILDRENS HOME	AND FAMILY MINISTRIES INC	130 074	869,540	
GEORGIA FOREST COMM		103 008	368,260	
GEORGIA MOUNTAIN (*R)	WOMENS CENTER	085A003B	955,730	
GEORGIA MUNICIPAL ASSOCIATION		092 080	3,040	
GEORGIA-CUMBERLAND ASSOCIATION	SEVENTH DAY ADVENTISTS	085D042	567,010	
GEORGIA-CUMBERLAND ASSOCIATION	SEVENTH DAY ADVENTISTS	128 057C	357,850	
GETHSEMANE BAPTIST CHURCH		083 131	791,990	
GILLET BRUCE P &	GILLET BETTY JANE	018 032B	220	Cemetary
GLADE CREEK BAPTIST CHUR		129 087	605,860	
GOOD NEWS BAPTIST CHURCH		084 055	625,740	
GRACE BAPTIST CHURCH OF	HABERSHAM COUNTY	110 072	7,920	
GRACE BAPTIST CHURCH OF	HABERSHAM COUNTY GEORGIA INC	110 078	867,990	
GRACE- CALVARY EPISCOPAL	CHURCH INC	098 022	7,680	
GRACE- CALVARY EPISCOPAL	CHURCH INC	102 072	295,670	
GRANT REEVES VFW	CEMETERY	043 064	322,780	
GRANT REEVES VFW	CEMETERY	043 346	30,020	
GRANT REEVES VFW POST		085A008	40,000	
HABERSHAM BAPTIST CHURCH		072 022	548,540	
HABERSHAM CEMETARY ASSOCIATION		072 008	100	Cemetary
HABERSHAM CEMETERY ASSOCIATION		072 008A	350	Cemetary
HABERSHAM CHRISTIAN	LEARNING CENTER INC	109 160	128,400	
HABERSHAM CO BOARD OF EDUCATION		022 178	2,179,660	
HABERSHAM CO BOARD OF EDUCATION		042 123A	12,124,110	
HABERSHAM CO BOARD OF EDUCATION		044 080	9,043,240	
HABERSHAM CO BOARD OF EDUCATION		046 060	10,798,650	
HABERSHAM CO BOARD OF EDUCATION		069 022	3,452,760	
HABERSHAM CO BOARD OF EDUCATION		087B064	12,284,920	
HABERSHAM CO BOARD OF EDUCATION		093 008	1,642,750	
HABERSHAM CO BOARD OF EDUCATION		099 191	9,786,340	
HABERSHAM CO BOARD OF EDUCATION		104 024	94,480	
HABERSHAM CO BOARD OF EDUCATION		104 038	16,420	
HABERSHAM CO BOARD OF EDUCATION		104 039	505,890	
HABERSHAM CO BOARD OF EDUCATION		104 041	2,827,960	
HABERSHAM CO BOARD OF EDUCATION		109 003	26,240,560	

HABERSHAM CO BOARD OF EDUCATION		109 163	9,156,010	
HABERSHAM CO BOARD OF EDUCATION		109 184	37,322,700	
HABERSHAM CO BOARD OF EDUCATION		130 142	2,075,540	
HABERSHAM CO BOARD OF EDUCATION		142 021	2,911,970	
HABERSHAM CO DEVELOPMENT	AUTHORITY	088 024	86,960	
HABERSHAM CO UNITED WAY INC		089B034	166,050	
HABERSHAM COUNTY		019 036	388,570	
HABERSHAM COUNTY		022 147	232,680	
HABERSHAM COUNTY		037A185	2,320	
HABERSHAM COUNTY		044 044	338,900	
HABERSHAM COUNTY		044 044 001	4,430	
HABERSHAM COUNTY		044 044A	9,040	
HABERSHAM COUNTY		044 080A	301,990	
HABERSHAM COUNTY		047 002	87,060	
HABERSHAM COUNTY		069A009	3,286,950	
HABERSHAM COUNTY		069A012	58,630	
HABERSHAM COUNTY		069A024	3,815,960	
HABERSHAM COUNTY		069A045	30,820	
HABERSHAM COUNTY		069A108	50,430	
HABERSHAM COUNTY		085A003A	42,350	
HABERSHAM COUNTY		088 021	126,800	
HABERSHAM COUNTY		088 024A	20,400	
HABERSHAM COUNTY		088 036	6,090	
HABERSHAM COUNTY		090 007	1,080	
HABERSHAM COUNTY		090 008	2,237,190	
HABERSHAM COUNTY		090 010	28,750	
HABERSHAM COUNTY		090 012	141,100	
HABERSHAM COUNTY	DEVELOPMENT AUTHORITY	090 013	179,550	
HABERSHAM COUNTY	DEVELOPMENT AUTHORITY	090 013A	165,740	
HABERSHAM COUNTY		090 025B	8,190	
HABERSHAM COUNTY		090 025C	72,830	
HABERSHAM COUNTY		090 026	132,970	
HABERSHAM COUNTY		090 027	334,480	
HABERSHAM COUNTY		096 027	332,580	

HABERSHAM COUNTY		102 093	797,150	
HABERSHAM COUNTY		102 272	797,330	
HABERSHAM COUNTY		103 009	4,110	
HABERSHAM COUNTY		104 023	3,811,310	
HABERSHAM COUNTY		105 001	731,890	
HABERSHAM COUNTY		105 003	359,880	
HABERSHAM COUNTY		105 008	160,810	
HABERSHAM COUNTY		105 009	394,700	
HABERSHAM COUNTY		105 022	7,122,980	
HABERSHAM COUNTY		109 004	3,667,010	
HABERSHAM COUNTY		114D066	365,840	
HABERSHAM COUNTY		116C046	14,420	
HABERSHAM COUNTY		130 159	74,900	
HABERSHAM COUNTY		130 176	68,280	
HABERSHAM COUNTY		131 117	319,300	
HABERSHAM COUNTY		131 118	138,130	
HABERSHAM COUNTY		131 119	174,970	
HABERSHAM COUNTY		140 027	192,650	
HABERSHAM COUNTY		140 080D	22,000	
HABERSHAM COUNTY		069 032	425,090	
HABERSHAM COUNTY		015 016	150,190	
HABERSHAM COUNTY		019 009G	19,820	
HABERSHAM COUNTY		044 041	113,680	
HABERSHAM COUNTY		050 045	3,480	
HABERSHAM COUNTY		052 122C	62,570	
HABERSHAM COUNTY		090 014A	110,360	
HABERSHAM COUNTY		128 001 01	26,580	
HABERSHAM COUNTY BOARD OF	EDUCATION	087A091	115,600	
HABERSHAM COUNTY BOARD OF	EDUCATION	109 164	15,180	
HABERSHAM COUNTY CHURCHES IN	COOPERATIVE MINISTRIES INC	089B162A	322,610	
HABERSHAM COUNTY CHURCHES INC	COOPERATIVE MINISTRY	104 206	352,240	
HABERSHAM COUNTY DEVELOPMENT	AUTHORITY	085B044	362,140	
HABERSHAM COUNTY DEVELOPMENT	AUTHORITY	090 008A	366,180	
HABERSHAM COUNTY DEVELOPMENT	AUTHORITY	090 014	7,190	

HABERSHAM COUNTY DEVELOPMENT	AUTHORITY	090 025	372,800	
HABERSHAM COUNTY DEVELOPMENT AUTHORITY		090 008B	104,020	
HABERSHAM COUNTY DEVELOPMENT AUTHORITY		090 015	133,280	
HABERSHAM COUNTY DEVELOPMENT AUTHORITY		090 023	541,380	
HABERSHAM COUNTY GEORGIA		090 009	45,090	
HABERSHAM COUNTY MEDICAL CTR		142 065 001	11,510	
HABERSHAM COUNTY WALL OF HONOR		085B044B	100	
HABERSHAM HOMELESS MINISTRIES		040 157	73,480	
HABERSHAM MILL HOMEOWNERS	ASSOCIATION INC	074 001	90	Cemetary
HABERSHAM RIVER RETREAT INC		006 024	754,930	
HABERSHAM RIVER RETREAT INC		006 054	119,360	
HABERSHAM RIVER RETREAT INC		006 055	112,690	
HABERSHAM RIVER RETREAT INC		020 020A	135,130	
HABERSHAM VOLUNTEER FIRE DEPT		072 025	109,070	
HABITAT FOR HUMANITY OF	N E GA INC	071 058	20,000	
HABITAT FOR HUMANITY OF	N E GA INC	079 117	24,030	
HABITAT FOR HUMANITY OF	N E GA INC	104 210	118,520	
HARVEST CHRISTIAN CHURCH INC		021 261	1,277,740	
HAZEL CREEK BAPTIST CHURCH		130 050	2,048,830	
HILLS CROSSING BAPTIST C		103 026	960,950	
HILLSIDE BAPTIST CHURCH		089B032	510,710	
HILLSIDE GARDENS INC		106 070	160,500	
HIS HOME INC		035 044	1,307,340	
HOLLYWOOD BAPTIST CHURCH		127 145	1,058,920	
HOLLYWOOD CHURCH OF GOD		155 029	353,120	
HOSPITAL AUTHORITY OF	HABERSHAM COUNTY	075 038	456,690	
HOSPITAL AUTHORITY OF	HABERSHAM COUNTY	142 065	73,920	
HOSPITAL AUTHORITY OF	HABERSHAM COUNTY	075 059	37,326,220	
HOUSE OF PRAYER CHURCH O	LORD JESUS CHRIST IN	146 040	711,830	
HOUSING AUTHORTY OF THE	OF TOCCOA CLARKESVILLE C	069A003	284,150	
IGLESIA BAUTISTA EBENEZER INC		087B051	299,310	
INDEPENDENT BAPTIST CHURCH INC		044 081B	217,140	
ISRAEL CHRISTIAN METHODIST-	EPISCOPAL CHURCH	114C172	154,190	
JONES BEN CEMETERY		097 053	18,530	Cemetary

KIMSEY CEMETERY		114B011	17,660	Cemetary
KOLLOCK CEMETERY		098 023	44,160	Cemetary
LA IGLESIA DE DIOS VIDA NUEVA	THE NEW LIFE CHURCH D/B/A	116C008	25,990	Cemetary
LEE ARRENDALE CORRECTIONAL INS		057 003	996,130	
LEE ARRENDALE CORRECTIONAL INS		057 075	17,330	
LEE ARRENDALE CORRECTIONAL INS		057 030	21,898,820	
LEVEL GROVE BAPTIST CHURCH		086 018 001	9,270	used as Sunday School Rooms
LEVEL GROVE BAPTIST CHURCH		086 018 002	16,180	used as Sunday School Rooms
LEVEL GROVE BAPTIST CHURCH INC		086 028	22,900	
LEVEL GROVE BAPTIST CHURCH INC		088 055A	42,630	
LEVEL GROVE CHURCH		086 018	1,832,730	
LIGHTHOUSE BAPTIST FELLOWSHIP		126 173	68,070	
LIVING FAITH SANCTUARY		042 024	411,210	
LOUDERMILK BEN CEMETERY		147 002B	10	Cemetary
MACEDONIA BAPTIST CHURCH		097 187	413,690	
MASONIC LODGE		089A082	62,190	
MASONIC LODGE		115A040	94,720	
MEDLINK GEORGIA INC		075 071A	1,051,790	
METHODIST CHURCH		102 125	18,200	
MOUNT ZION BAPTIST CHURCH OF	CLARKESVILLE INC	069A035	279,570	
MOUNT ZION BAPTIST CHURCH OF	CLARKESVILLE INC	071 126	2,630	
MOUNTAIN EDUCATION CENTER INC		101 008	450,040	
MT AIRY BAPTIST CHURCH		115A071	717,770	
MT AIRY CEMETERY		115A074	61,360	Cemetary
MT AIRY CITY OF		115 016	246,020	
MT AIRY CITY OF		115A027	436,670	
MT AIRY CITY OF		115A066	5,310	
MT BETHEL CHURCH OF GOD		144 088	485,810	
MT CARMEL BAPTIST CHURCH		075 094	2,967,370	
MT CARMEL BAPTIST CHURCH		075 095	281,250	
MT PLEASANT BAPTIST CHUR		127 031	116,490	
MT PLEASANT BAPTIST CHUR		127 031 001	4,310	
MT VERNON HOLINESS CHURC		023 159	270,000	
MT ZION BAPTIST CHURCH		141 116	927,880	

MT ZION METHODIST CHURCH		057 087	440,100	
MUD CREEK BAPTIST CHURCH		027 090	344,540	
MUD CREEK CEMETERY		027 112	30,830	Cemetary
NACOOCHEE BAPTIST CHURCH		017 003	315,550	
NEW BIRTH BAPTIST CHURCH	KIMSEY KEITH ET AL TRUSTEES	144 206	724,180	
NEW HOPE BAPTIST CHURCH		044 060	436,860	
NEW LIBERTY CEMETERY ASSOCIATION		098 074	193,220	
NEW VISION WORSHIP CENTER INC		050 007	668,480	
NORTH GA CHRISTIAN CHURC		020 074	914,330	
NORTH GA TRADE & VOC SCHOOL		065 107	13,075,020	
NORTH GA TRADE & VOC SCHOOL		067 058	99,060	
NORTH GEORGIA CHRISTIAN	SERVICE CAMP INC	021 254A	64,570	
NORTH GEORGIA CHRISTIAN SERVICE	CAMP INC	021 261A	720,480	
NORTHEAST GEORGIA HOUSING AUTHORITY		069A025	1,046,660	
NORTHEAST GEORGIA HOUSING AUTHORITY		069A038	527,000	
NORTHEAST GEORGIA HOUSING AUTHORITY		071 059	480,670	
NORTHEAST GEORGIA HOUSING AUTHORITY		077 037	528,810	
NORTHEAST GEORGIA HOUSING AUTHORITY		106 096	1,281,660	
NORTHEAST GEORGIA HOUSING AUTHORITY		104 037	263,810	
Oakey Mountain Baptist	CHURCH INC	061 018	153,650	
OPEN DOOR BAPTIST CHURCH		126 109	5,000	
PIEDMONT COLLEGE		078 193	337,530	
PIEDMONT COLLEGE		077 024	292,470	
PIEDMONT COLLEGE		077 026	77,400	
PIEDMONT COLLEGE		077 044	271,100	
PIEDMONT COLLEGE		077 047	10,670	
PIEDMONT COLLEGE		077 057A	603,590	
PIEDMONT COLLEGE		077 105	4,461,290	
PIEDMONT COLLEGE		079 006	484,430	
PIEDMONT COLLEGE		079 008	146,070	
PIEDMONT COLLEGE		079 009	51,430	
PIEDMONT COLLEGE		079 010	173,860	
PIEDMONT COLLEGE		079 010A	12,020	
PIEDMONT COLLEGE		079 011	288,900	

PIEDMONT COLLEGE		079 013	25,520	
PIEDMONT COLLEGE		079 014	14,220	
PIEDMONT COLLEGE		079 015	12,220	
PIEDMONT COLLEGE		079 016	19,980	
PIEDMONT COLLEGE		079 017	7,159,640	
PIEDMONT COLLEGE		079 018	191,130	
PIEDMONT COLLEGE		079 019	320,540	
PIEDMONT COLLEGE		079 020	576,160	
PIEDMONT COLLEGE		079 022	7,635,710	
PIEDMONT COLLEGE		079 023	90,900	
PIEDMONT COLLEGE		079 034	34,000	
PIEDMONT COLLEGE		079 040	7,650	
PIEDMONT COLLEGE		079 044	624,130	
PIEDMONT COLLEGE		079 045	259,420	
PIEDMONT COLLEGE		079 046	19,080	
PIEDMONT COLLEGE		079 049	26,460	
PIEDMONT COLLEGE		079 050	2,726,460	
PIEDMONT COLLEGE		079 063	149,960	
PIEDMONT COLLEGE		079 064	120,110	
PIEDMONT COLLEGE		079 065	435,190	
PIEDMONT COLLEGE		079 065A	20,250	
PIEDMONT COLLEGE		079 066	39,690	
PIEDMONT COLLEGE		079 067	159,010	
PIEDMONT COLLEGE		079 068	52,920	
PIEDMONT COLLEGE		079 070A	222,410	
PIEDMONT COLLEGE		079 168	7,363,970	
PIEDMONT COLLEGE		079 170	1,001,630	
PIEDMONT COLLEGE		081 051	94,940	
PIEDMONT COLLEGE		081 051A	333,320	
PIEDMONT COLLEGE		081 056	32,050	
PIEDMONT COLLEGE		102 245	118,660	
PINEDALE-KNIGHT FAMILY CEM INC		103 011B	28,380	Cemetary
PIONEER RESA		114A017	778,370	
PROVIDENCE BAPTIST CHURC		015 020	421,660	

PROVIDENCE BAPTIST CHURC		015 024	47,760	
PROVIDENCE CHURCH PASTOR		015 025	291,700	
REFUGE BAPTIST CHRUCH OF	HABERSHAM COUNTY INC	106 009 002	4,300	used as Sunday School Rooms
REFUGE BAPTIST CHURCH OF	HABERSHAM COUNTY INC	106 009	299,940	
REFUGE BAPTIST CHURCH OF	HABERSHAM COUNTY INC	106 009 001	4,300	used as Sunday School Rooms
RETURN BAPTIST CHURCH		022 072	1,004,260	
REVIVE CHURCH INC		083 026	601,910	
RIVER POINT COMMUNITY CHURCH INC		109 223A	2,079,350	
RIVER POINT COMMUNITY CHURCH INC		109 223C	68,500	
ROLLINGS FUNERAL SERVICE INC		080 059	160,460	
SEWAGE TREATMENT PLANT		071 002	890,180	
SHADY GROVE BAPTIST CHUR		114C018	247,690	
SHADY GROVE BAPTIST CHUR		114C056	3,150	
SHADY GROVE BAPTIST CHUR		114C059	135,780	
SHADY GROVE BAPTIST CHURCH	TRUSTEES	114C055A	31,460	
SHADY GROVE HOLINESS CHURCH		057 009	136,270	
SHIRLEY GROVE BAPTIST CH		140 155	351,050	
SPIRITUAL ISRAEL CHURCH	AND ITS ARMY	114A024	195,480	
ST THOMAS THE APOSTLE	ANGLICAN CHURCH	027 020	269,040	
STATE MAINTENANCE SHOP		128 023	80,850	
STATE OF GEORGIA		023 093	15,680	
STATE OF GEORGIA		057 084	84,870	
STATE OF GEORGIA		065 081	80,630	
STATE OF GEORGIA	ATTN: COMMISSIONER OF DNR	151 027	2,116,440	
STONEPILE CHURCH	CEMETERY/PARSONAGE	038 053	776,540	
TALLULAH FALLS BAPTIST C		150 005	140,700	
TALLULAH FALLS METHODIST	CHURCH	150 006	152,730	
TALLULAH FALLS SCHOOL		151 028	19,730,970	
TAYLOR KENNETH ANTHONY		024 113B 01	387,610	church building only no land
TAYLOR ROSELYN T		040 200	100	watershed lake
THE DOWNTOWN DEVELOPMENT AUTHORITY	CITY OF DEMOREST STATE OF GA	078 191	30,000	
THE GATE CHURCH OF NORTHEAST GEORGIA INC		106 078	674,320	
THE HOSPITAL AUTHORITY OF	HABERSHAM COUNTY	073 022	95,790	
THE LORDS VINEYARD COMMUNITY CHURCH INC		089D028	287,120	

THE MUSTARD SEED COUNSELING	SERVICES INC	089D089	62,480	
THE RIVER CONGREGATIONAL HOLINESS CHURCH INC		055 027	58,300	
THE RIVER CONGREGATIONAL HOLINESS CHURCH INC		055 030	967,950	
THE STATE OF GEORGIA		023 092	19,600	
THE TORCH INC		080 040	6,437,610	
TOCCOA		144 135	20,480	
TOCCOA		144 136	312,320	
TOWN OF ALTO		029 070B	20,000	
TOWN OF ALTO		029 150N	26,400	
TOWN OF ALTO		054 020	20,000	
TOWN OF ALTO		054 106	196,080	
TOWN OF ALTO		055 018	11,100	
TOWN OF ALTO		056 041	21,350	
TOWN OF ALTO		056 045	17,340	
TOWN OF ALTO		056 057	2,000	
TOWN OF ALTO		056 092	261,550	
TOWN OF ALTO		056 102	20,000	
TOWN OF MOUNT AIRY GEORGIA		114D034	7,830	
TOWN OF MOUNT AIRY GEORGIA		115 011A	74,050	
TOWN OF MT AIRY		113 010A	25,370	
TOWN OF MT AIRY		114D010	26,240	
TOWN OF MT AIRY		114D011	53,350	
TOWN OF MT AIRY		114D011B	32,830	
TOWN OF MT AIRY		115A051	780	
TOWN OF MT AIRY		115A053	54,090	
TOWN OF MT AIRY		115A054	6,000	
TOWN OF MT AIRY		132 039S	100	
TOWN OF MT AIRY		132 097L	100	
TOWN OF MT AIRY		134 006	100	
TOWN OF MT AIRY		134 007B	100	
TOWN OF MT AIRY		134 009Y	100	
TURNERVILLE CHURCH OF GOD		127 143	7,500	
TURNERVILLE CHURCH OF GOD		141 056	741,940	
UNITED STATES OF AMERICA		096 040	264,980	

UNITED STATES OF AMERICA		115 021	100,160	
UNITED STATES OF AMERICA		141 111	77,280	
UNITED STATES OF AMERICA		144 102	81,270	
UNITED STATES OF AMERICA		014 021A	178,040	
UNITED STATES OF AMERICA		152 001A	51,690	
UNITES STATES OF AMERICA		034 033	430,930	
UNITES STATES OF AMERICA		034 033A	191,120	
UNITES STATES OF AMERICA		034 035A	3,060	
UNITES STATES OF AMERICA		034 035B	6,130	
UNITY BAPTIST CHURCH		062 015	416,510	
UPSTATE DEVELOPMENT LLC		100 007H	100	Cemetary
URBAN REDEVELOPMENT AGENCY	OF THE CITY OF CORNELIA	116A001	771,830	
URBAN REDEVELOPMENT AGENCY	OF THE CITY OF CORNELIA	116A004	251,100	
US GOV NAT WILDLIFE		117 001	196,630	
US GOV NAT WILDLIFE		117 001A	2,327,330	
US GOV NAT WILDLIFE		119 002	2,037,000	
US GOV NAT WILDLIFE		133 024	2,928,250	
US GOV NAT WILDLIFE		147 013	507,910	
US GOV NAT WILDLIFE		147 014	410,850	
US GOV NAT WILDLIFE		148 001	1,764,900	
US NATIONAL FOREST		033 085	11,242,000	
US NATIONAL FOREST		153 010	354,540	
US NATIONAL FOREST		001 001	3,417,600	
US NATIONAL FOREST		002 001	4,896,000	
US NATIONAL FOREST		002 002	5,424,000	
US NATIONAL FOREST		003 001	3,446,400	
US NATIONAL FOREST		012 001	707,200	
US NATIONAL FOREST		013 005	4,263,600	
US NATIONAL FOREST		013 006	5,765,760	
US NATIONAL FOREST		013 010	744,000	
US NATIONAL FOREST		014 020	533,920	
US NATIONAL FOREST		014 061	864,000	
US NATIONAL FOREST		014 088	550,560	
US NATIONAL FOREST		015 008	2,908,080	

US NATIONAL FOREST		016 011	500,480	
US NATIONAL FOREST		016 016	108,750	
US NATIONAL FOREST		016 020	1,436,400	
US NATIONAL FOREST		032 059	411,480	
US NATIONAL FOREST		033 023	732,000	
US NATIONAL FOREST		034 030	3,046,830	
US NATIONAL FOREST		034 040	6,231,080	
US NATIONAL FOREST		035 112	2,289,990	
US NATIONAL FOREST		036 014	2,018,840	
US NATIONAL FOREST		036 017	7,883,750	
US NATIONAL FOREST		037 001	3,526,160	
US NATIONAL FOREST		037 011	2,618,600	
US NATIONAL FOREST		037 015	2,155,390	
US NATIONAL FOREST		038 001	1,751,090	
US NATIONAL FOREST		061 004	516,460	
US NATIONAL FOREST		061 013	7,193,550	
US NATIONAL FOREST		061 015	2,285,010	
US NATIONAL FOREST		062 001	827,050	
US NATIONAL FOREST		062 006	1,365,940	
US NATIONAL FOREST		095 001	3,841,110	
US NATIONAL FOREST		096 039	2,298,240	
US NATIONAL FOREST		096 080	3,681,410	
US NATIONAL FOREST		115 021A	342,130	
US NATIONAL FOREST		118 032A	1,061,470	
US NATIONAL FOREST		123 001	3,809,030	
US NATIONAL FOREST		124 001	1,865,050	
US NATIONAL FOREST		131 120	540,200	
US NATIONAL FOREST		131 125	668,800	
US NATIONAL FOREST		133 023	103,970	
US NATIONAL FOREST		136 004	1,286,250	
US NATIONAL FOREST		136 005	4,404,050	
US NATIONAL FOREST		137 001	4,557,000	
US NATIONAL FOREST		137 003	1,020,000	
US NATIONAL FOREST		139 001	766,120	

US NATIONAL FOREST		139 002	1,707,400	
US NATIONAL FOREST		139 003	3,687,000	
US NATIONAL FOREST		139 044	461,870	
US NATIONAL FOREST		140 118	3,495,590	
US NATIONAL FOREST		140 130	448,140	
US NATIONAL FOREST		143 010	1,137,080	
US NATIONAL FOREST		143 060	1,646,400	
US NATIONAL FOREST		143 061	639,220	
US NATIONAL FOREST		144 024	776,040	
US NATIONAL FOREST		145 079	1,297,120	
US NATIONAL FOREST		146 042	460,350	
US NATIONAL FOREST		146 043	3,789,270	
US NATIONAL FOREST		151 001	2,346,730	
US NATIONAL FOREST		151 026	2,224,770	
US NATIONAL FOREST		152 001	2,947,800	
US NATIONAL FOREST		152 002	4,664,000	
US NATIONAL FOREST		152 004	127,080	
US NATIONAL FOREST		152 005	4,768,500	
US NATIONAL FOREST		153 004	1,113,840	
US NATIONAL FOREST		153 005	797,120	
US NATIONAL FOREST		153 012	3,659,120	
US NATIONAL FOREST		154 001	2,218,580	
US NATIONAL FOREST		154 015	4,282,600	
US NATIONAL FOREST		155 012	1,326,510	
US NATIONAL FOREST		155 035	318,990	
US NATIONAL FOREST		155 037	283,360	
US NATIONAL FOREST		156 004	148,830	
US NATIONAL FOREST		159 008	3,417,000	
US NATL FOREST SERVICE		147 010	446,600	
US NATL FOREST SERVICE		147 011	616,000	
VICTORY BAPTIST CHURCH		040 127	602,410	
VICTORY HOME-HELPING HAND		151 031	1,550,910	
VICTORY MISSION OF THE	AMERICAS INC	065 100	334,200	
VICTORY MISSION OF THE AMER IN		065 100 001	23,680	

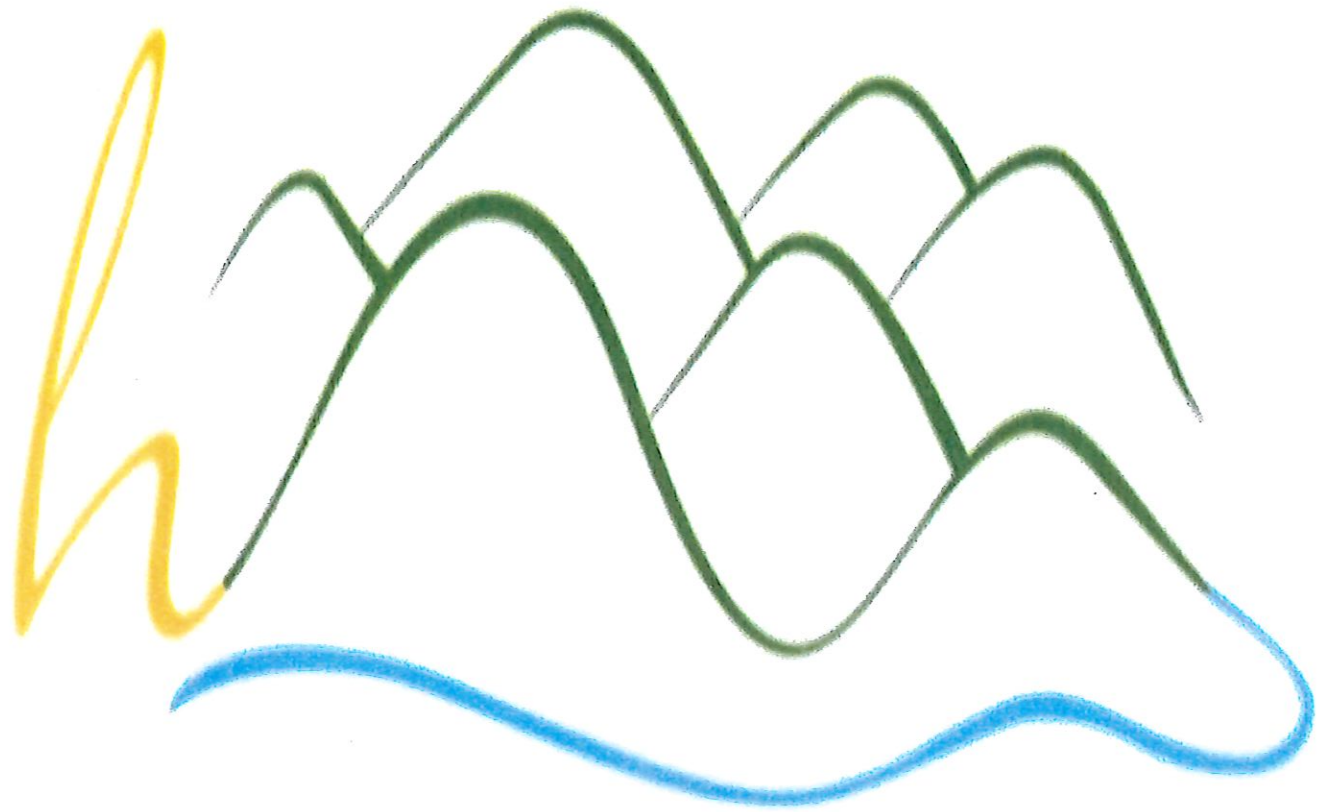
WARREN CEMETERY		085A007	50,000	Cemetary
WAT LAO BUDDHA SATTAH DHAMMA	INC	051 012	394,340	
WELCOME HOME BAPTIST	CHURCH AND PARSONAGE	133 001	484,300	
WELCOME HOME BAPTIST CHU		133 017	21,900	
WIKLE LELA S	(CEMETERY)	015 021	560	Cemetary
		TOTAL	\$635,506,180	

Habersham County Board of Tax Assessors
Retention Schedule

Address Changes	Keep 2 years	
Affidavits	Keep 5 years	Worksheets & Final Affidavits
Assessment Appeals	Keep 3 years	Case Files, Closed
Assessment Notices	Keep 3 years	Undeliverable Notices
Attorney Opinions	Permanent	
Bank Statements	Keep 7 years	
B.O.E Appeals	Keep 3 years	
Boat Reg. Listing	Keep 3 years	
Car Tag Appeals	Keep 2 years	
Conservation Use	Keep 5 years	Applications, Expired
Death Certificates	Keep 1 year	
Deeds	Keep 5 years	
Exempt Applications	Keep 1 year	Expired, Sold
Federal Aviation Listing	Keep 3 years	Airplanes
Field Cards/Review Cards	Keep 7 years	Worksheets of Appraisers
Homestead Exemptions	Keep 5 years	Applications, Expired & Income *Audit every 5 yrs.
Invoices	Keep 5 years	

Approved
m-Barry
A-Jim

Meeting Notices	Keep 5 years	
Minutes/Agenda	Permanent	
Mobile Home Appeals	Keep 7 years	Case Files, Closed
NADA Guides	Keep 5 years	
Property Record Cards	Keep 7 years	Field Cards
Personal Property Audit Records	Keep 7 years	worksheets & printouts from Audit company
Personal Property Record Cards	Keep 7 years	after Sold
Personal Property Returns	Keep 7 years	
Policies & Procedures	Permanent	
Public Utilities	Keep 7 years	
Real Property Record Cards	Permanent	
Receipt Books	Keep 5 years	
Sales Ratio Studies	Keep 10 years	
Tax Digests	Keep 14 years	
Taxpayers Return of Real Prop.	Keep 5 years	
Timber Forms	Keep 5 years	
VRef Aircraft Guides	Keep 5 years	



HABERSHAM COUNTY

GEORGIA | Est. 1818

Habersham County Board of Assessors Office

2022 Policy and Procedures Manual

BE IT RESOLVED THAT:

GEORGIA CODE STATES: “It shall be the duty of the Board to diligently investigate and inquire into the property owned in the county for the purpose of ascertaining what property, real and personal, is subject to taxation in the county and to require its proper return for taxation.” (Ga. Code 48-5-299)

GEORGIA CODE STATES: “The Board shall have authority to issue subpoenas for the production of any books, papers or documents which may contain any information material upon any question relative to the existence of or to the liability of property subject to taxation.” (Ga. Code 48-5-300)

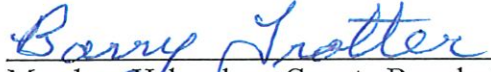
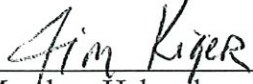
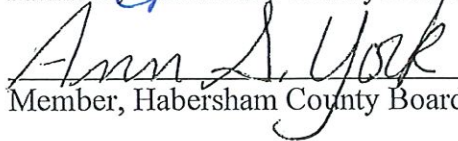
GEORGIA CODE STATES: “The county Board of Tax Assessors may, by rules and regulations, consistent with the provisions of this chapter, provide the manner of ascertaining the value for taxation of any property, real or personal, not appearing in the digest of any year within the period of the statute of limitations: It being the purpose and intent of this law to confer upon the said Board full power and authority necessary to have placed upon the digest an assessment or valuation of all property in the county of every charter which is subject to taxation and for which either state or county taxes may not have been paid in full.” (Ga. Code 48-5-305)

Therefore, be it resolved by the Board of Assessors of Habersham County that, in order to accomplish what is required by law in regard to Georgia Code, the following rules and regulations are adopted in regard to real and personal property assessments.

All Rules and regulations will be subject to change if a majority of said Board agrees on said changes and will be entered into the official record of the Board of Assessors’ minutes for the meeting in which changes are approved.

Be it resolved, the Habersham County Board of Assessors does unanimously approve and adopt this revision of the department’s policies and procedures and hereby declares all previous policies and procedures as null and void. We the Board of Habersham County Tax Assessors, do hereby enact this revision of policies and procedures for this department to be in effect and full force.

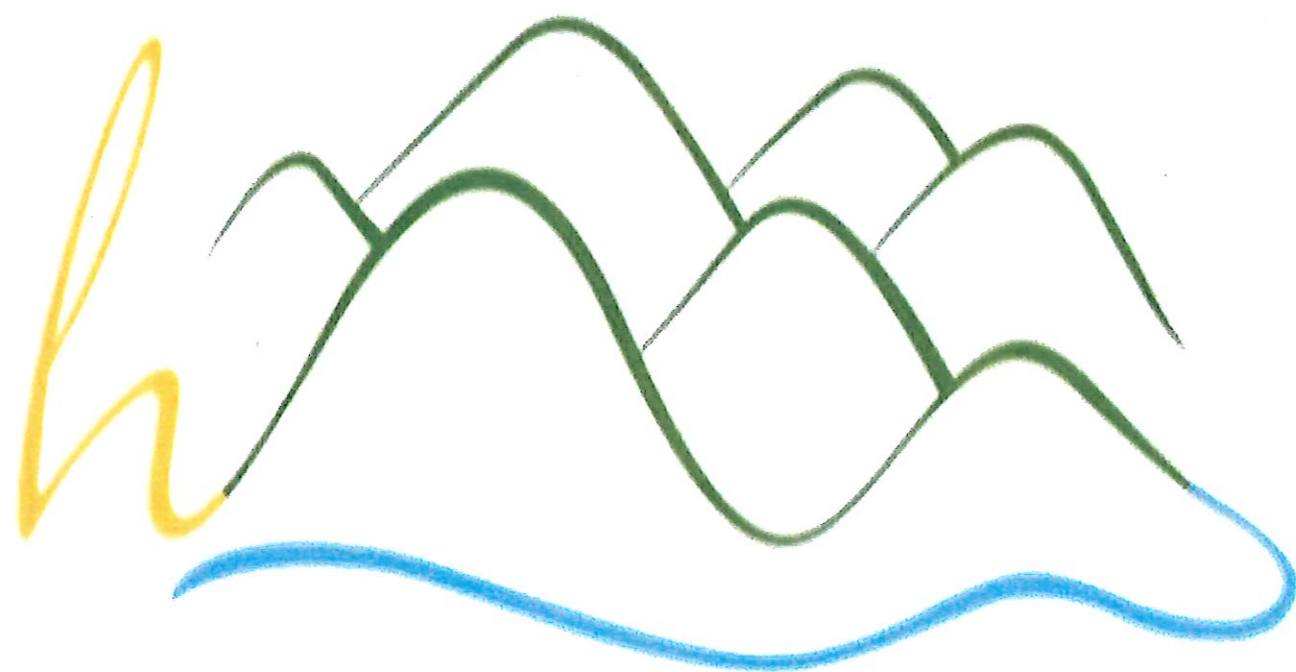
Approved this 12 Day of January, 2022.

 _____ Chairman	
 _____ Member, Habersham County Board of Assessors	 _____ Member, Habersham County Board of Assessors
 _____ Member, Habersham County Board of Assessors	_____ Member, Habersham County Board of Assessors

Habersham County Board of Assessors

Mission Statement

The Board of Assessors and the Assessors Office staff will, according to Georgia State Law, appraise all property in Habersham County at its **FAIR MARKET VALUE** so that no taxpayer is taxed for more than his/her fair share of taxes.



HABERSHAM COUNTY

GEORGIA | Est. 1818

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Code of Conduct

The Board of Assessors requires its employees to observe the highest standards of behavior and ethics in respect of its operations.

The Board of Assessors and its employees will:

- Be responsible and accountable for their actions and the manner in which they perform their functions and duties
- Comply with all relevant laws and act honestly and with integrity
- Not engage in deceptive or misleading conduct
- Not allow any private interests to conflict with their obligations and duties of the Assessors Office
- Not accept gifts or other benefits which might unduly influence the manner in which the taxpayer/customer is treated
- Maintain a safe and healthy work environment
- Treat all persons with respect and dignity and not discriminate on the basis of sex, race, religion, politics, age or other personal differences.
- Encourage cooperation among their fellow workers and value their commitment in carrying out functions and duties
- Use county assets for proper business purposes only
- Encourage behavior that ensures the safety and health of all employees
- Not allow any person to be disadvantaged in honesty reporting any breach of this code
- Conduct their duties and activities in a manner that will reflect credit upon themselves and shall avoid the appearance of impropriety.
- All inter-office conversation and telephone calls of a personal nature should be limited to a minimum amount of time and should be stopped immediately when a taxpayer enters the office
- All employees are to refrain from loud conversations and maintain a sense of good working ethics
- All employees must make the “need” of any and all taxpayers, either on the phone or in the office, first priority above all other interests.

Habersham County Board of Assessors

1. The Board of Assessors (BOA) has five members appointed by the governing authority of Habersham County. Members of the BOA serve three-year terms. Terms of office, vacancies, and removal from office are controlled by O.C.G.A. 48-5-295. Eligibility and Qualifications are controlled by O.C.G.A. 48-5-290 and 48-5-291.
2. The BOA shall be sworn in after appointment or reappointment. Board members **shall not** be eligible to vote or make motions until they have completed and received a passing grade for the initial 40 hour course required by the Georgia Department of Revenue. A new board member may vote without having a passing grade if the vote is necessary to make a quorum. (560-11-2-31; 48-5-291) No Board member shall remain on the Board that does not maintain a certificate issued by the Revenue Commissioner. (48-5-291-a (5))
3. Assessors are required to take the Foundation Courses before taking any other classes. Once the Foundation Courses are completed, Assessors will receive 20 hours credit for attending CAVEAT. The Foundation Courses are:
 - Course I – 40 hours
 - Exempt Properties – 20 hours
 - Specialized Assessments – 20 hours
 - Georgia Assessment Administration – 40 hours
4. The BOA shall meet at least twice a month. These meeting days have been set for the 2nd & 4th Monday of each month unless changed due to a Holiday.
5. The Board shall appoint a chairman and a secretary to serve during each tax year. The election of the chairman and secretary shall be the first order of business at the first Board meeting in January each year.

The duties of the chairman include:

- Presiding at Board Meetings
- Appointing committee members unless otherwise instructed by the Board
- Along with the secretary, signing all legal instruments requiring Board signature
- Speaking on behalf of the Board

The duties of the secretary include:

- Preparation of meeting notices and agendas on behalf of the Board
- Delivery of agenda packets and support information to each member at least 48 hours prior to the time of the next regular meeting. The packet shall include the minutes of the previous regular meeting.
- The Secretary and the Chief Appraiser will keep a before and after of the budget, what was cut, what was not and why.
- Preparation and posting of meeting notices as required by law on behalf of the Board.
- The Chief Appraiser & Secretary will review minutes of each Board meeting. When any items are discussed that other personnel need to be aware of, this information will be supplied to personnel verbally or in writing as deemed necessary by the Chief Appraiser.

6. Members of the Board receive compensation for service on the Board. Members receive reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the Appraisal Department budget.

- Travel on Department Business – The Habersham County Assessors Office (HCAO) will pay actual expenses incurred by members of the BOA for travel related to attend seminars, conferences or continuing education classes.
- Meetings – The Board members shall work only on regular meeting days or at other called meetings as approved by a majority of the members of the Board.
- Salary – Board members will receive \$200 per month salary.
- Receipts Required for Reimbursement—Receipts for hotel, meals, parking fees must always be provided.
- Accommodations – HCAO will pay the actual expenses for one room at a hotel, motel or other lodging facility per member.
- Meals – HCAO will pay for all meals while Assessors are in training. **There shall be NO reimbursement for alcoholic beverages.**
- Transportation – The county will provide a vehicle for travel to the Board members if necessary. Assessors may use their personal vehicles for out of town travel. HCAO will pay a mileage reimbursement in an amount established by the county governing authority. HCAO will pay for personal vehicle mileage to and from the destination and mileage incurred while at the destination.
- Items not reimbursed – HCAO will not pay for dry cleaning, shoeshines, haircuts, magazines or books, tickets to theater or sports events, pay per view charges or other such personal or incidental expenses.

Duties of the Board of Assessors

1. It shall be the duty of the Board to see that all taxable property within the county is returned and assessed at its just and fair valuation and that valuations as between individual taxpayers are justly and fairly equalized so that each taxpayer shall pay, as nearly as possible, only his proportionate share of the taxes.
2. The Board of Tax Assessors shall adhere to the assessment standards and techniques as required by law, the State Revenue Commissioner and the State Board of Equalization provided that in each instance the assessment placed on each parcel of property shall be that thus established by the County Board of Tax Assessors.
3. It shall be the duty of the Board to diligently investigate and inquire into the property owned in the County for the purpose of ascertaining what property, real and personal, is subject to taxation in the County and to require its proper return for taxation.
4. Members of the BOA have authority only when acting as a group or when authorized to take actions or provide comments following direction from the Board. **They have no authority to direct personnel or act in place of Department supervisors and the chain of command.**

5. The Board conducts its meetings under Roberts Rules of Order, Newly Revised 12th Edition unless other directed by Board Policy.
6. The Board may hold a closed or executive session that excludes the public to the extent permitted by law.
7. The administrative offices of the Board are located at 130 Jacob's Way, Suite 201, Clarkesville, GA 30523.
8. The Board appoints the Chief Appraiser who serves at the pleasure of the Board. The Board evaluates the Chief Appraiser annually. The Chief Appraiser is the sole employee of the BOA. It is the sole and exclusive duty of the Board, as mandated under state statute, to hire and fire the Chief Appraiser. The duty and responsibility fall on neither the County Manager not the Board of Commissioners.
9. The BOA will perform all supervisory functions of the Chief Appraiser (hiring, terminations, vacation and/or leave approval, annual performance evaluations, etc.) in accordance with Habersham County's Personnel Policy handbook. The entire BOA will have input into the writing of the Chief Appraiser's performance evaluation and all Assessors will be present at the annual performance evaluation meeting with the Chief Appraiser. The BOA will go into Executive Session.
10. Each year, the Chief Appraiser and the Deputy Chief Appraiser prepares a preliminary budget and delivers to each Board Member with a request for their comments and recommendations.
11. The Board shall give notice to the property owner each year of the assessment of the property as prescribed by O.C.G.A. 48-5-306.
12. The Board shall review and update the Office Policy document including the Board Policy and Duties annually, and at other times as needed.
13. The Board shall approve all homestead applications received in the office each year.
14. The Board must review the Tax-Exempt Digest each year pursuant to 48-5-263(b)(4).
15. The Board must review and approve the Manufactured Housing Digest prior to January 1 each year pursuant to Appraisal Procedures Manual (A.P.M) 560-11-9-08(2)

BOA Supervision of the Chief Appraiser

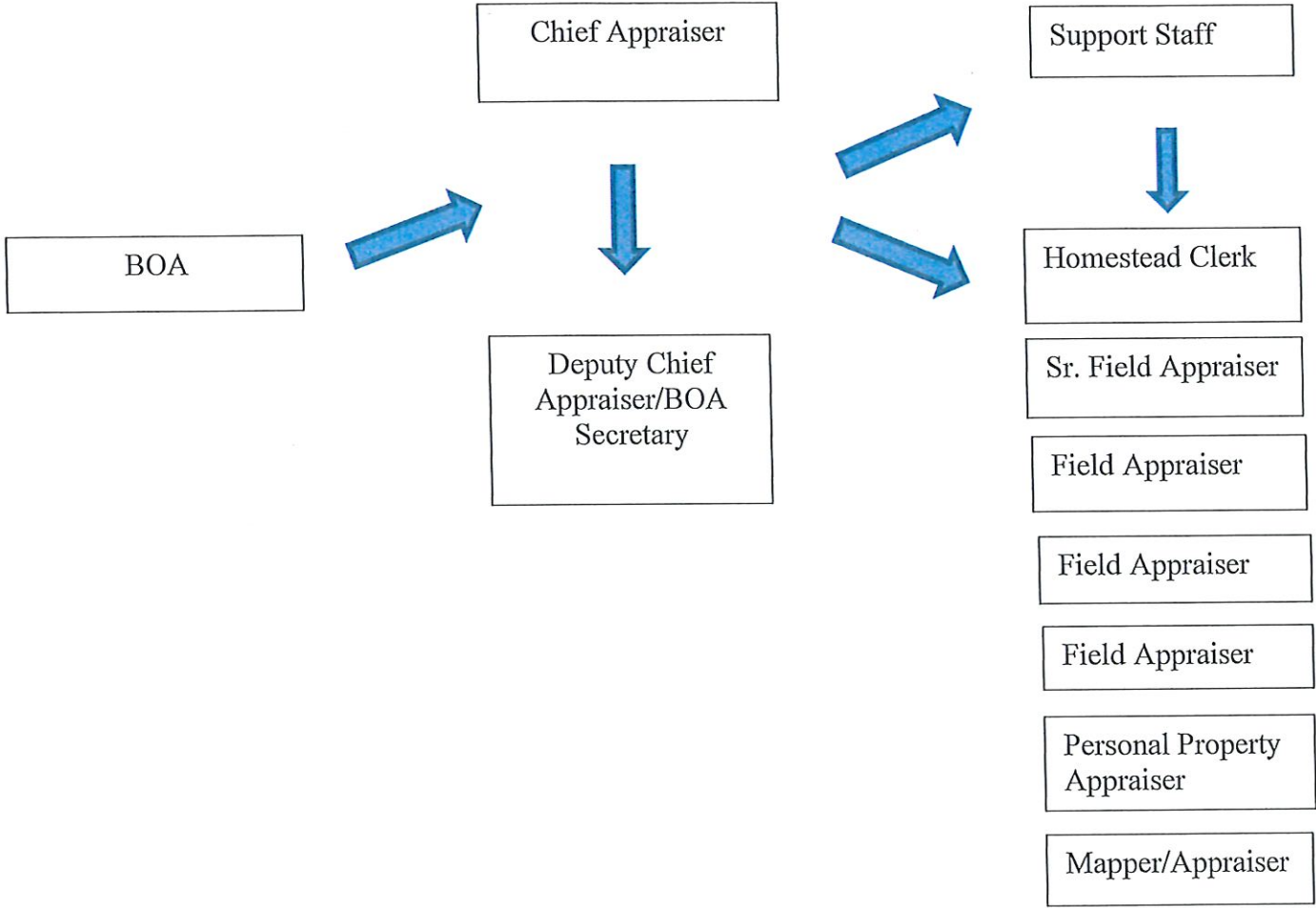
1. The Chief Appraiser of Habersham County will be directly supervised by the Habersham County Board of Assessors (BOA), under the provisions of the Habersham County Personnel Policy.
2. If the BOA decides to terminate or hire a Chief Appraiser, the County Commissioners shall be notified of all pertinent facts prior to taking such action.
3. In the absence of a Chief Appraiser, the BOA will appoint an acting Chief Appraiser, or directly supervise the Assessors Office staff.
4. If a major event should occur, or if there is a major absence from the office, in the Assessors Office, the Chief Appraiser shall contact the BOA either in writing or by direct verbal communication.
5. The Chief Appraiser must follow O.C.G.A. 48-5-264 (Designation and Duties of Chief Appraiser).

6. If the Chief Appraiser is not in the office, the Deputy Chief Appraiser will assume the role of Chief Appraiser, and if both the Chief Appraiser and Deputy Chief are out of the office, the next appraiser with seniority on staff will be in charge.

Duties and responsibilities of the Chief Appraiser

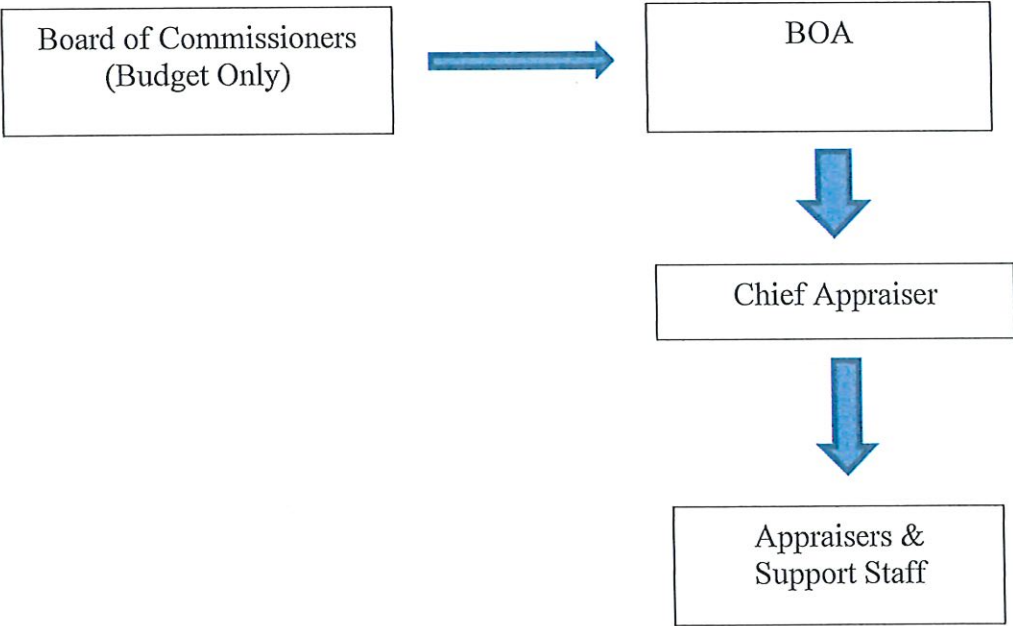
1. The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Property Tax Code, and other applicable laws and rules. The Chief Appraiser's responsibilities include many statutory duties related to the development of appraisal digest and the administration of the appraisal office. Additionally, the Board assigns tasks to the Chief Appraiser as needed for conduct of Board duties and implementation of Board policy.
2. The Chief Appraiser plans, organizes, supervised and directs the accurate appraisal of real and personal property and the activities of subordinate personnel.
3. The Chief Appraiser must follow O.C.G.A 48-5-264 and 48-5-264-1 (Designation and Duties of the Chief Appraiser).
4. The Chief Appraiser must follow O.C.G.A. 48-5-306 and APM 560-11-10-.01(3).
5. The Chief Appraiser must keep the Board informed on the progress of appraisal activities.
6. The Chief Appraiser must attend all meetings and provide staff recommendations for all appropriate Board actions.
7. The Chief Appraiser must prepare a proposed budget for each year.
8. The Chief Appraiser must serve as the Department's spokesperson in providing information to the news media, taxing units and the general public.
9. In conjunction with Department counsel, the Chief Appraiser must provide recommendations for Board action on litigation.
10. The Chief Appraiser must report to the Board each year concerning the accuracy of Department appraisals and contractor performance.
11. The Chief Appraiser must discharge other duties as provided by the Board and/or by law.
12. The Chief Appraiser will maintain communications with the representative of the Georgia Department of Revenue (DOR) assigned to assist Habersham County, and will consult with DOR officials as needed.

BOA Staffing Chart



Communication Policy

- 1. Any legal or civil matter facing the Habersham County Board of Assessors or the office will be coordinated by the chairman of the Board and assisted by the Chief Appraiser. Any such matter will precipitate a special called meeting of the Board immediately.
- 2. Any special action or occurrence with the Habersham County Board of Assessors or Assessors office will precipitate the immediate notification of the Board and may require immediate calling of a special meeting. Examples for this action: legal suits or pending actions, County Commissioner edicts, employee termination or hiring of final two candidates, or any major problem or opportunity the Board should be aware of.
- 3. Any public communication by a member of the Board of Assessors or Assessors Office staff, verbal or written, must be approved by the Board prior to release. A Board member or office staff can offer their own comment as an individual, omitting their association with the Assessors Office.
- 4. All written communications with the public or other offices shall be on letterhead stationery and the letter and envelope must be typed in block style format containing proper greeting, body, etc.
- 5. All Office Staff: Any written or verbal communication with the BOA, BOCC, BOE or other offices must go through the following chain of command:



Appraisal Staff Duties

1. Make appraisals of the fair market value of all taxable property in the county except property returned directly to the State Revenue Commissioner, such as public utilities & Motor Vehicles.
2. Maintain all records for the county in a current condition to include the cataloging and indexing of all real and personal property in the county.
3. Prepare an Exempt Digest to submit to the Board of Assessors for their review.
4. Prepare and mail assessment notices after the Board has determined the final assessments. All assessment notices must meet SB 346.
5. Attend hearings of the local Board of Equalization and provide information to the Board regarding valuation and assessments approved by the Board of Assessors on those properties where appeals have been made to the local Board of Equalization.
6. Provide information to the Department of Revenue and Department of Audits as needed by the department and in the form requested by the department.
7. Attend the standard approved training courses as directed by the State Department of Revenue commissioner for all personnel of the various counties.
8. Comply with the rules and regulations for staff duties established by the Department of Revenue commissioner.
9. Field Staff will use any means available in the process of appraising property. These practices shall include field visits to said property, review of internet resources such as real estate listings and rental websites which may have photographs of the property's interior areas, real estate flyers left at properties for sale and any other information available.
10. If access is denied to a property, the appraiser staff should proceed as follows:
 - a. If access is denied by the owner, the appraiser should use any information available even a building permit to make a reasonable effort to arrive at an appropriate value of property.
 - b. We shall make an effort to inspect all property prior to assigning an opinion of value.
11. All stored records will be examined each year to determine removal of outdated files. Retention files kept in accordance with state regulations shall be filed in a neat and orderly fashion in the storage area.
12. No Digest may be sent to the Department of Revenue for approval with more than 3% appeals in a non-reval year and 5% in a reval year.
13. All Appraisers must date and initial all property record cards in order to maintain a clear and accurate timeline for all properties.
14. Real Property Appraisers shall perform their duties of reviewing properties through field inspections; field inspections shall be performed on each property, including any and all land, structures, and other features.
15. Appraisers should not enter any structure on any property without the proper approval given by the property owner.
16. All assessments shall be performed by listing the characteristics of the property and structures from the outside; internal inspections shall be performed only when there are necessary details to be determined in which information cannot be obtained through an external inspection.

17. Real Property Appraisers shall not go around any locked gate; instead, will return to the office and will make a phone call to the taxpayer. If no response, a letter will be sent giving the taxpayer 10 days to contact our office. If no response from letter is received, appraisers will review property on aerial maps and/or use building permit if available, and establish a value using the best information available.

18. Real Property Appraisers shall take photos of all buildings. Photos shall be taken of the following:

- (1) Overall view of the land or lot
- (2) All structures from front, sides & back,
- (3) Outbuildings such as Utility, Detach Garages, Pools, Tennis Courts, etc.

No photos shall be taken of the following: (1) children or other persons onsite (2) Garage contents (3) Car tags (4) Personal items in view (5) No photos of interior without approval from owner.

19. An Appraiser shall have the authority to remove the location, topography, and/or other adjustments (or add) on an individual parcel when, in the opinion of the Appraiser and the Chief Appraiser such adjustment is warranted.

20. Land-locked parcels will be given a reduction due to no access. This adjustment may be given through the Road Type category.

21. When Appraisers are out in the field performing county work, it is prohibited to have spouses, children, family members or friends visit the work site. You are on property belonging to someone else and conducting official business with the county and therefore should restrict personal visits.

22. When Appraisers are out in the field driving one of the county vehicles, it is prohibited to have spouses, children, family members or friends in the vehicles.

23. Major Remodeling & Renovations

a. The following shall be classified as Major Remodeling & Renovations:

- *New roof or repair of roof
- *New electrical or wiring
- *Plumbing issues other than replacing fixtures
- *Foundation repair
- *Water damage repair
- *Sewer line repair
- *Treatment of mold

b. The following shall not be classified as major remodeling & renovations:

- *Painting
- *Floor Covering Change

General Office Policies

- 1. The office will open to the public promptly at 8:00 a.m. each workday, and will close at 5:00 p.m. If an employee is to be absent because of illness or emergency, the employee must notify the Chief Appraiser and/or Deputy Chief Appraiser before 8:15 a.m.
- 2. All personnel will be available to assist the public at the reception counter. In discussing matters of a more personal nature, the taxpayer should be interviewed in a private office or at the employee’s desk.
- 3. All inter-office conversation and personal calls should be limited to a minimum amount of time.
- 4. An employee requesting annual leave or sick leave for a medical appointment should notify the Chief Appraiser well in advance by verbal or written communication, regardless of the amount of time to be used. Annual leave should be scheduled as far in advance as possible. Emergency leave will be approved on a case-by-case basis.
- 5. Before leaving the office for fieldwork, each appraiser should advise the clerical staff of the approximate area he or she will be working in and the approximate time he or she expects to return to the office.
- 6. When an existing job position becomes available, the next most qualified person in the office will be considered first for the position.
- 7. Smoking and the use of tobacco products is not allowed in the office or in the county vehicles. This also applies to the field.
- 8. No hostile behavior will be tolerated in the Assessor’s office. Anyone acting in a threatening or hostile way will be reported immediately to the local authorities. Any employee hearing such threats or witnessing hostile behavior in the office should call 911 immediately and request assistance.
- 9. Office staff shall NOT offer legal advice, recommendations for specific services such as surveyors, real estate agents, fee appraisers, and/or attorneys. The Board desires an unbiased and fair feeling towards all citizens whether or not they provide any of the services listed above.
- 10. The use of cell phones for personal calls should be limited. Cell phones may be used briefly in a designated area away from the front desk.

Dress Code

The Habersham County Appraisal Department’s objective in establishing a relaxed, casual and informal dress code is to enable our employees to work comfortably in the workplace. Yet, certain standards are established so employees are not confused about the meaning of the terms: relaxed, casual, and informal dress. Our goal is for employees to be comfortable in the workplace while projecting a neat, clean and professional appearance.

Casual Dress Guidelines

Because all casual clothing is not suitable for the office, these guidelines will help you determine what is appropriate to wear to work. Clothing that works well for the beach, yard work, dance clubs, exercise sessions and sports contests may not be appropriate for a professional, casual appearance at work.

Clothing that reveals too much cleavage, your back, chest, stomach or underwear is not appropriate for a place of business. Shorts, tank tops, mesh shirts, cutoff shirts, thongs, sweatpants, jogging suits, ripped jeans and T-Shirts with controversial slogans are not appropriate. Jeans and athletic footwear are acceptable so long as they are in presentable condition.

Casual Business Attire Recommendation

In a casual work setting, employees should wear clothing that is comfortable and practical for work, but not distracting or offensive to others. Any clothing that has words, terms, or pictures that may be offensive to other employees is unacceptable. Sports team, university and fashion brand names on clothing are generally acceptable if the logo is small and does not dominate the article of clothing.

Hygiene, Makeup, Jewelry and Perfume

The Habersham County Assessors Office considers it very important that employees be well-groomed, neat and dressed appropriately for their respective job functions. Employees are expected to dress in attire that is clean, pressed and in good repair. Daily personal hygiene is essential for all employees. Makeup and perfume should be worn in good taste and not to excess. Jewelry should be in good taste with limited visible body piercing.

Hats and Head Coverings

Hats are not appropriate in the office. Head coverings that are required for religious purposes are allowed. Hats can be worn in the field.

Policies for N.O.D.’s (Not On Digest), Refunds & E&R’s (Errors and Releases)

1. Staff shall abide by the Resolution passed by the Habersham County Board of County Commissioners, April 18, 2011, {Addendum A}.
2. N.O.D.’s will only be worked for three previous years due to the fact that refunds can only be made up to three previous years. (48-5-303)
3. N.O.D. property value may be change or the bill released for three years if there is an error of fact. No change will be made because of a change in judgment. If a N.O.D. results from a clerical error, the Board will review and approve each billing change request for current and prior year’s assessments. These cases will be brought before the Board for consideration in the Board’s regular meeting(s).
4. Having completed and signed the affidavit of corrections, the Tax Assessors office will send the affidavit to the County Commissioners’ office for the County Commissioners to sign, and our office will send the signed affidavit to the Tax Commissioner’s office, whose personnel will carry out any further action.
5. N.O.D.’S will be eliminated on Real Estate accounts unless the 40% assessment exceeds \$1000. Said property will be set up for property taxation from the year of discovery forward.
6. In cases where homestead exemption was not given to a taxpayer, due to the fault of one of the tax offices, the Board of Assessors may grant the homestead exemption for the current tax year plus

previous tax years, in accordance to eligibility and other legal provisions based on the individual situation.

7. The Board of Assessors may correct factual errors in the Tax Digest within 3 years. (48-5-303)
8. No refund will be made in the case where a new plat or deed has been made and the acreage is now more or less than what is on the deed. The acreage will be changed per the new plat for the following year.

General Assessment Policies

1. Make appraisals of the fair market value of all taxable property in the County except property returned directly to the State Revenue Commissioner under the provisions of an Act approved March 23, 1935, (GA. L. 1935, P. 11), as amended.
2. Maintain all tax records and maps for the County in a current condition to include the mapping, platting, cataloging, and indexing of all Real and Personal Property in the County.
3. Staffing of the Board of Assessors office shall be in compliance with Official Code of Georgia Annotated.
4. The Tax Commissioner's office is to be notified in writing of any action taken by the Board of Assessors affecting that office.
5. No employee of the Tax Assessors office shall make any fee appraisals, property sales, or surveys in Habersham County as a consultant, representative or any other business/commercial aspect.
6. No employee of the Tax Assessors office shall participate in any sale of property for tax purposes.
7. In efforts to prevent disruptions to office functionality, requests for educational leave during business hours will be brought before the Board of Assessors for consideration on a case-by-case basis. If such educational leave is approved, it must be revisited prior to each semester, when continuing a course or seeking a degree/certificate, for review and determination. No blanket continuation will be entertained by the Board of Assessors.
8. Any change in value of property owned by employees of the Tax Assessors office, except normal area changes, and all cases in which the value is lowered, as well as any property purchased or sold during the fiscal year by any employee of the Tax Assessors office, shall be brought before the Board of Assessors.
9. The Tax Assessors office shall make available any information needed by the Chamber of Commerce (or any other County-related organization) to assist them in their efforts to attract business into Habersham County.
10. The Tax Assessors office shall make available any information needed by the Habersham County Sheriff's office (or any city police) to assist them in their efforts to rescue people due to fire, drugs, etc. Information made available would consist of owners name, physical addresses, and telephone numbers if available, etc.
11. Photocopies will be made for a charge of \$.25 per copy (includes property record cards). Government agencies will not be charged.
12. Charges, costs and all other fees are to be consistent with the Resolution for Habersham County GIS Data & Information as determined and passed by the Habersham County Board of County Commissioners, November 19, 2007 {Addendum B}
13. All staff shall issue a receipt for all transactions larger or equal to \$1.00 utilizing the designated receipt book; Receipts shall be written for producing and reconciling office funds.
14. A "fax" or "e-mail" will be accepted as a valid submission & writing with the exceptions of applications for homestead exemptions or other applications requiring income documentation or anything requiring

notarization. Inscribed dates and times on faxes or emails shall be considered the official receipt date and time. It is the responsibility of the sender to ensure document is received by the Board of Assessors' office.

Open Records, Retention & Available Information Policies

1. Requests for all open records, other than property card prints, one-step processes to produce information, sales reports, miscellaneous reports, shall be required to submit the request in writing to the appropriate staff member for processing.
2. All requests shall be fulfilled within the allotted timeframe as prescribed by federal, state and local laws.
3. All staff shall abide by the Retention Schedule as approved and passed by the Board of Assessors. {See Page 33}

Redaction Policies

1. For purposes of this policy, "listed personal information" shall refer to certain personal information described in O. C. G. A. 50-18-72(a)(21). The Board of Assessors and/or staff thereof may be referred to as BOA.
2. In accordance with O. C. G. A. 50-18-72(a)(21), it shall be the policy of the Habersham County Board of Tax Assessors that certain personal information, limited to 1) home address; 2) telephone numbers; 3) social security numbers; and 4) insurance and medical information, of qualified requestors shall be redacted from public records contained within the office. The following guidelines shall apply:
 - a) Any person requesting the above-described information MUST file the appropriate application for qualification requirements and identification purposes.
 - b) Once the application is submitted to the office of the BOA, the Chief Appraiser and/or Deputy Chief Appraiser shall determine the eligibility of the applicant and/or methods request is to be handled, in cases where the applicant or property does not adhere to procedures set forth. Should there be an applicant where the policies do not clearly specify the method, for which they should be handled, the Chief Appraiser and/or Deputy Chief Appraiser shall forward the approval of the application to the Board of Assessors with possible consultation with the County Attorney.
 - c) Upon submitting the completed application, approval/denial shall be determined within seven business days.
 - d) Applications submitted, which are denied by the Board of Assessors due to any and all reasons, identified for eligibility requirements, shall be filed in the appropriate location with no action taken after denial notification is mailed to applicant.
 - e) Redaction of the listed personal information from the current year's tax digest shall be performed within seven business days of approval.
 - f) Removal of the listed personal information from the CAMA (Computer-aided mass appraisal) system shall be performed within seven business days of approval. The physical address shall be maintained for internal appraisal purposes.
 - g) A roll of all requests for redactions shall be maintained for auditing purposes.

- h) Removal of the listed personal information from the website containing appraisal information of the office of the Board of Assessors, currently www.qpublic.net, shall be performed immediately following the approval of the redaction request by the Deputy Chief Appraiser.
- i) All applications are subject to verification upon submission and re-verification of employment status at any time. Should the requestor become ineligible, the office of the BOA shall give written notice of ineligibility and the listed personal information will no longer be considered as removed.
- j) Applications, in which the requestor is deemed ineligible, shall be notified in writing of ineligibility and the listed personal information will not be considered removed. Denials based on ineligibility may be deemed for one or more of the following reasons, but not limited to: ineligible due to employment, not a property owner/(rent), property in the name of someone other than an "immediate" family member or dependent.
- k) Applications will be considered as to property owned by requestor upon the date of submission. Should the requestor buy, sell, move, etc. after an application is submitted, the requestor must complete an additional application disclosing the change in ownership of property.
- l) Should any of the time frames listed in this policy be deemed by the Chief Appraiser as insufficient, for good reasons, may contact the applicant to notify them of approximate time for processing.
- m) The Board of Assessors reserves the rights to make exceptions for instances where the policies listed above are not conclusive. The policy may be amended as to reflect those instances. It shall never be the intention of the Board of Assessors to withhold any information subject to the open records act. All details of policy shall be in accordance and be amended upon changes in the law, as necessary.
- n) Should an applicant pass away, the redaction may stay on the parcel unless the property is sold. (See County Attorney Opinion, dated 12/2020)
- o) Should an applicant change employers, the redaction will stay on the parcel unless the property is sold. (See County Attorney Opinion, dated 12/2020)

Policies for Homestead Exemptions

1. Manufactured Homes:

a. When, and if, a mobile home is removed from property receiving homestead exemption and another mobile home is placed on the property by the same owner, the exemption shall remain on the property.
2. Spouse(s):

a. In cases where homestead was lost due to property being transferred from one spouse to another where the receiving spouse had no previous interest and no return was made, the Board of Assessors may grant the homestead exemption.

b. When homestead is lost due to the death of a spouse and title passes to the surviving spouse by legal document, homestead shall continue with the surviving spouse upon proof of identity. Homestead shall begin the year identity is established.

c. Office staff will mail a death letter to the address the tax bill is mailed if a surviving spouse is listed in the obituary or on the death certificate. If unknown, office staff will still mail a letter.

d. When a homestead is titled only in the husband or wife’s name, then the homestead must be signed by the individual that owns the property.
3. Ownership for Family Farms, Joint Survivorships, Etc.:

a. Should a property be titled in the name of a Trust when an owner signs for Homestead Exemption, office staff shall request the trust paperwork to prove the person signing for Homestead is on the Trust paperwork.

b. Should a property already have Homestead Exemption and the name is change to a trust name, office staff shall mail a 30-day letter requesting the submission of the trust paperwork before the homestead is removed.

c. O.C.G.A 48-5-40: Should a taxpayer have a Contract to Purchase Property and apply for homestead exemption, then the exemption may be granted upon office staff reviewing the Contract to Purchase.

d. Specified ownership of a property shall be considered as in the following table:

Type of Account	Percentage of Ownership Identified
JT TEN (Joint Tenancy)	50% each listed taxpayer
JTWROS (Joint Tenancy With Right of Survivorship)	50% each listed taxpayer (full ownership upon death of either owner)
POD (Payable on Death)	100% first listed taxpayer; transfers to second listed taxpayer upon death of first)
IRA-Individual Retirement Accounts Dividends (and all associated)	Exempt from Earned Income Totals NON-Exempt and must be included in Earned Income Totals
4. Miscellaneous:

a. This policy is to assist office staff in accepting and processing homestead exemption applications to ensure the taxpayer is treated equally and is given the appropriate information concerning all homestead exemptions. This policy is considered as minimum requirements for the application process.

I. Office staff shall:

1) Evaluate all exemptions the applicant is eligible for.

2) Verify mailing address AND physical address

3) Obtain Phone Number

- 4) If Mobile Home, note on card
 - 5) Employees initial & note current Tax Commissioner
 - 6) RECEIPT must be given showing date signed & exemption applied for
 - 7) Obtain a copy of taxpayer's driver's license to verify taxpayer is a resident of Georgia & scan to property record.
- II. HB 1166 Habersham County Homestead Exemption (EL7F)
- 1) Print a property record card to note changes/no changes (this card has a printed date.
 - 2) Review square footage breakdown with sketch of house with taxpayer
 - 3) Taxpayer must initial card reflecting no corrections or changed noted.
- III. Age 62/65 & Disability
- a. If unsure of income, complete L1 and L2 exemption (L2 will be given IF proof of income is supplied in timely manner)
 - 1) Supplemental information (proof of income, disability letters, etc) should be highlighted or circled on information sheet.
 - 2) Disability letters from the Social Security Administration and/or Department of Veteran's Affairs shall constitute sufficient evidence to the disability of the taxpayer; either of these letters shall be used in lieu of the two required doctor's letters due to the nature of their existence.
- IV. Income Based Exemptions-Eligibility Requirements
- a. In all situations with submission of applicants for homestead exemption, where income is a determining factor of eligibility, all applicants shall submit a copy (or office staff to make copies from taxpayers' files) of their prior year's income tax returns; including but not limited to, IRS Form 1040, any W-2 forms, or other similar documentation deemed necessary by the office staff and/or Board of Assessors. Income documentation is solely collected to provide proof of eligibility and shall NOT be given to anyone regardless of the situation.
 - b. Any taxpayer may request their social security numbers be redacted on the copy of the Income Tax Return submitted for income documentation for the homestead exemption. Staff shall abide by these wishes and use a heavy marker to strike through the taxpayers' social security number on all related documents, with exception of the original homestead exemption application(s).
 - c. Board determined this income listed on Line 11 is considered taxable income according to the IRS; therefore, any income listed on Line 11 of the federal IRS Form 1040 shall be considered with other yearly income not specifically excluded by any of the Georgia laws regarding income limitations for homestead exemption.
(See Page 35)
 - d. Should a taxpayer/applicant not be required by IRS regulations to file an income tax return for the prior year and did not do so, the taxpayer/applicant may sign an Income Affidavit form provided by the staff. This Affidavit of Income shall serve as a legal means to provide eligibility for the homestead exemption applied.
 - e. In any case where a taxpayer/applicant of a homestead exemption refuses to supply a copy of his/her IRS Income Tax Return, office staff shall physically review their income tax return, determine eligibility, and make detailed notes using an income affidavit form, with the taxpayer's signature. This will suffice ONLY in a situation with adamant refusal to copy their income tax returns.

- f. Should a taxpayer pull money out of their self-contributed pensions & Annuities (retirements) this amount would be considered as EXEMPT from the \$12,000 income limit.
 - g. Should a taxpayer have short term or long-term disability on their federal 1040 IRS form, then this amount would be considered as EXEMPT from the \$12,000 income limit.
 - h. Should a homestead be denied for any reason, office staff shall place the application in the next tax year box for 1 year. After the first year, the homestead will be placed in the dead file if the taxpayer fails to meet all the qualifications.
- V. Applications:
- a. When completing a homestead exemption application, staff should place the first taxpayer's last name & first name on the application for easier filing of application even if they are not signing the application.
- VI. Driver's License:
- a. Office staff will obtain a copy of the taxpayer driver's license that is filing for homestead exemption.
 - b. Driver's License must be changed to correct address prior to January 1st of the tax year in which the taxpayer is seeking approval of homestead.
- VII. Veteran Exemptions:
- a. Should a taxpayer sign for a 100% disabled veteran exemption the Board will review those applications immediately and may or may not approve for the current tax year depending on when the taxpayer was considered disabled through the Veteran's office.
 - b. Should a taxpayer receive their deceased spouse military pension, our office will consider this amount as EXEMPT from the \$12,000 income limit.

Policies for Covenant Properties

Anyone signing a Covenant card must show picture ID before signing.

Anyone applying for someone other than themselves must have legal documentation empowering them to do so.
EXAMPLES: POWER OF ATTORNEY, ATTORNEY-IN-FACT OR COUR APPROVED FIDUCIARY, ETC.

1. Conservation Use:

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed.
- b. No covenant will be considered in any type of industrial or commercial zoning with the exception of planned commercial farming district.
- a. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
- b. All property under covenant shall have proper notation made on the property record card.
- c. Applications for covenant on property owned by more than one person must have the application signed by all parties. In the case of property owned by a Family Corporation, all officers are required to sign, and a copy of the State Charter must be provided. If husband and wife own the property, both parties must sign. If one party of a husband and wife ownership is unable to sign due to medical reasons a CUVA Unable to Sign Form must be filed with application.
- d. An owner can add newly acquired property to an existing covenant for the remainder of the covenant unless the newly acquired property exceeds more than 50 acres. (House Bill 916)
- e. All buildings on covenant property must be field checked.
- f. When a County line splits property, the Board will consider each parcel on a case-by-case basis.
- g. Any property with an improvement on it will have the value of the improvement and 1.00 acre excluded from the Conservation Use covenant. (House Bill 916) If the house is torn down and the property sell then the 1.00 acre cannot be combined back together until the covenant expires. When a house is built after the covenant is signed, the 1.00 acre will not be split out until the covenant is up for renewal.
- h. All property must be good faith production of agricultural or timber products to be approved for Conservation Use Valuation. "Primary Purpose" is the "principle use to which the property is devoted, as distinct from an incidental, occasional, intermediate or temporary use for some other purpose not detrimental to or in conflict with its primary purpose". (GEORGIA CODE ANNOTATED 48-5-7.4) (AS AMENDED)
- i. All covenant application shall consist of 10 (ten) acres or more in size unless a schedule E or F with Form 1040 or Form 4835 is provided. (House Bill 916)
- j. Appraisal staff shall visit all property when a new Conservation Use Valuation Application is filed in our office.
- k. The Board of Assessors must provide proof of an on-site inspection of the property if it is denied Conservation Use for the primary purpose not being agricultural or timber related. (House Bill 916)
- l. In the case of property exchange, a letter stating the reason for the exchange and benefit to the taxpayer and the County shall be submitted to the Board of Tax Assessors for approval. Each

request will be treated accordingly on a case-by-case basis. Exchange or sale of property for right-of-way due to County ordinances shall not be considered a breach of the covenant.

- m. Any property under a Conservation Use covenant where there is a change in ownership and/or acreage shall be notified to sign an updated application for CUV reflecting the appropriate change.
- n. Any property under a Conservation Use covenant where there has been a change in the name by adding a Living or Revocable Trust **shall not** be required to sign an updated application for CUVA.
- o. Any property under a Conservation Use covenant where there has been a divorce between the owners and both parcels are split with each parcel keeping less than 10 acres, then the BOA would treat this split as a foreclosure & breach with no penalty.
- p. Upon the death of an owner of property under a Conservation Use covenant, the office shall notify the surviving family and/or agent of the status of the covenant (exclusions apply when information of death is not attainable by office staff).
- q. Upon a breach of a covenant, office staff shall compose a memo, including the penalty amount and description of property, to be presented to the Tax Commissioner with a copy forwarded to the County Manager.
- r. Properties that are under Conservation Use Covenants may not be combined with each other until both covenants have expired.
- s. Should a taxpayer purchase a piece of property that is under a Conservation Use covenant, the covenant must be continued until expiration unless a breach of covenant is determined.
- t. Should a taxpayer request splitting their parcel into two separate parcels for mortgage purposes only, the taxpayer would need to sign a covenant for each tract with the understanding if either parcel was sold creating a breach, both parcels would be breached. Notations shall be made on each property record card clearly identify the requirements for the covenant.
- u. An application for continuation of such current use assessment upon a change in ownership of all or a part of the qualified property shall be filed on or before the last date for filing tax returns in the year following the year in which the change in ownership occurred. (Official Code Georgia Annotated 48-5-7.4(j)(1))
- v. A taxpayer may lease up to 6 acres for a cell tower site that does not have to become a separate parcel. This shall not constitute a breach however the leased property shall not be subject to the covenant and shall be subject to ad valorem taxation at fair market value. (Official Code Georgia Annotated 48-5-7.4 (p)(5))
- w. Should a taxpayer have 10 acres under a Conservation Use covenant and decide to deed up to 5 acres to a child or a family member within the 4th degree of civil reckoning, the remaining acreage will be allowed to continue under Conservation Use until expiration. (Official Code Georgia Annotated 48-5-7.4 (o)(1)(2))
- x. Should a taxpayer decide to create a zipline on the property as a business, the Board shall review each covenant on a case-by-case basis.
- y. Releases for Conservation Use Covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.
- z. Any taxpayer that wants to breach the Conservation Use covenant solely as a result of a medically demonstrable illness or disability which renders the owner of the real property physically unable to continue the property in the qualifying use shall submit documentation. The documentation should be from their primary physician treating their illness or disability and shall include the name of the physician, practice name, and reason of illness or disability.

2. Preferential Assessment

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed.
- b. All residential dwellings will have 1-acre home site held out of the Preferential Agricultural Covenant.
- c. All property under covenant shall have proper notation made on the property record card.
- d. Releases for Preferential Assessment Covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.

3. Environmentally Sensitive

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed.
- b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
- c. All property under covenant shall have proper notation made on the property record card.
- d. Releases for Environmentally Sensitive Covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.

4. Historic Property

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed.
- b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
- c. All property under covenant shall have proper notation made on the property record card.
- d. Releases for Forest Land Protection Act will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.

5. Residential-Transitional

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed.
- b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
- c. All property under covenant shall have proper notation made on the property record card.
- d. Releases for Forest Land Protection Act will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.

6. Forest Land Protection Act (FLPA)

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed.
- b. Anyone applying for Forest Land Protection Act must be an individual(s) or any entity registered to do business in the State of Georgia.
- c. All Covenant applications shall consist of 200 acres or more of forest land.
- d. Anyone currently receiving Conservation Use or Preferential Assessment may not receive FLPA with either covenant; however, they may make a one-time switch from such covenant to FLPA if the property qualifies. This one-time switch will not constitute a breach.
- e. Releases for Forest Land Protection Act will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.

GIS/Mapping Policies

1. It shall be the duty of the Mapping Department to maintain an accurate set of tax maps. The mappers will process all deeds and make all necessary changes on the maps. The maps shall show (when applicable) parcel area in acreage figures. Property lines are to be updated annually.
2. The Mapping Department is to be under the supervision of the Chief Appraiser who will develop the necessary procedures to see that all map work is completed as accurately and efficiently as possible.
3. Contiguous tracts may be combined at the request of the owner(s) so long as all tracts are in the same name(s). These requests must be made between January 1st and April 1st each tax year or during the 45 day assessment notice appeal period.
4. Office staff will verify property taxes are paid on property before combining takes place. A letter of denial shall be mailed if property taxes are not paid.
5. All Power Line Easements (main metal transmission lines) being across properties, will be considered by either a percentage reduction or adjustment in depth factor according to whether the easement effects the front or back of a given parcel as it relates to market value.
6. Property lying within a flood plain shall be given an adjustment, if necessary.
7. All plats used to correct acreage and/or to split into two or more parcels must be dated and recorded by **January 1** of the year for which the adjustment is to be made. Notifications of acreage corrections should be given to the Assessor's office from January 1st through April 1st or during the appeal period.
8. All new subdivisions, being three or more lots, not having final approval by **December 31st** of the year in which the subdivision was created but having streets, water lines, power, gas, cable, etc., in place, shall be valued according to the amenities being in place.
9. No subdivisions or subdivided tracts shall be re-combined for at least three years after the initial division of the original tract. At the end of the three years, these lots may be combined at the discretion of the Board of Assessors, contingent upon certain criteria, i.e., activity such as recent sales, improvement, current listing of the property, etc.
10. Absorption Rate: All lots in an approved subdivision shall be separated into individual lots once a subdivision plat is recorded in the Clerk of Superior Court's office. Lots will be valued according to fair market value using the best information available. All unsold lots in a subdivision where less than 75% of the total lots have sold should be calculated with an absorption rate of 50% per lot. All unsold lots in a subdivision where 75% or more of the lots have sold should be valued at fair market value with no absorption rate calculated.
11. Should a developer sell the majority of the subdivision lots to another developer, the new owner shall get an absorption rate of 25%. All unsold lots in a subdivision where 75% or more of the lots have sold should be valued at fair market value with no absorption rate calculated.
12. Subdivisions with final approval and recording after January 1 shall be valued in accordance with Georgia's Assessment Date unless the developer requests, in writing, the lots be separated for taxation. Requests made after April 1 will not be considered. Valuation of these lots shall be in accordance to the condition and marketability on January 1 of the current tax year.
13. Areas designated as common area, green space, etc. (on recorded plats) shall receive a nominal value of \$100. Any property owned by a subdivision's homeowners' association shall receive a nominal value of \$100.
14. Property ownership will be transferred to maintain an accurate chain of title. Accurate chain of title shall mean property transferred by
ACCEPTABLE DEED, WARRANTY OR QUIT CLAIM, YEARS SUPPORT, OR COURT ORDERED DOCUMENTS.

15. All properties listed in the name of a deceased owner shall remain in the name of the Estate of that individual owner unless/until an officially recorded document (Deed of Assent, Executors Deed, or Affidavit) transferring ownership has been produced to the office of the Board of Assessors within the standard limitations and calendar year for each tax digest as to accurately list the January 1st owner of each tax year.
16. The Board of Assessors shall be presented for final approval/decision for any special circumstances where the policies and procedures are not clear for action to be taken by office staff.
17. One (1) acre will be held out as a site for each cell tower unless otherwise noted in the contract.
18. Annexed Property will become effective for ad valorem tax purposes as of January 1st following the annexation. (Attorney General Opinion 69-259)

Exempt Property Policies

1. All animal waste systems certified by the A.S.C.S. shall be exempt from taxation.
2. All requests for exempt status shall be made by filing an application form with the Tax Assessors office except in cases where the property is deemed “exempt” based on information obtained by the Tax Assessors’ office.
3. No property shall be considered for Exempt Status unless taxpayer submits a written request for consideration, preferably an Office Application for Exempt Status.
4. Additional documents, necessary in determining eligibility, may be requested prior to review by the Board of Assessors. Subpoenas may be issued to obtain necessary information and/or documents for final determination of the request.
5. When the Board of Assessors approves or denies an application for Exempt Status, the Deputy Chief Appraiser will send notification to the owner.
6. All property that has been approved with Tax Exempt Status will have proper notation made on the property record card.
7. At the First meeting of each Tax Year, Board of Assessors will approve or deny a listing of all Exempt Property in Habersham County.

Manufactured Housing Policies

1. Homestead Exemption:

- a. When, and if, a mobile home is removed from property receiving homestead exemption and another mobile home is placed on the property by the same owner, the exemption shall remain on the property.
- b. All laws concerning homestead exemptions shall be followed; however, in cases where manufactured homes are purchased prior to January 1st of that tax year and the title has not been changed, exemption may be approved with a contingency for the submission of the proper current title listing of ownership of the manufactured home. A taxpayer may submit documentation to establish January 1st ownership for purposes of determining eligibility for homestead exemption for the tax year; such documentation may include current title, financial documentation provided by the individual's bank, Mortgage Company, closing documents or other effective ownership documentation to indicate accurate and current ownership information. The BOA staff shall confirm with the Tax Commissioner's Office of current action being taken to resolve the transfer of title by the current owner/homestead exemption applicant. The contingency approval shall remain in effect until the billing period for the current year's digest or October 1st of the same year, whichever date occurs first. The BOA may approve the homestead exemption application with contingency during the standard review period of homestead exemption applications; however, the approval shall not become effective until submission of proper documentation of the proper title transfer of the manufactured home owned by the homestead exemption applicant/property owner by the contingency deadline. Should the homestead exemption applicant/property owner fail to transfer the current title of the manufactured home by the contingency deadline, the current digest years homestead exemption application shall then become denied for failure to meet eligibility requirements. The property owner may then apply for the next tax year by submitting the proper application for homestead exemption with all ownership requirements applicable for determination of eligibility for the new application submitted. Any instance that is not covered in the guidelines shall be reviewed on a case by case issue.

2. Titles:

- a. According to the Tax Commissioner and Georgia State Law, all manufactured homes shall have titles (1963 & up) unless the owner of such manufactured home has successfully completed the process for a Certificate of Permanent Location. A title must be applied for before ownership can be transferred. A warranty deed shall not be considered transfer of title and shall not replace the title originally given to the manufactured home except when a Certificate of Permanent Location has been obtained. All manufactured homes shall be considered personal property unless homestead exemption has been filed and approved. In such cases of Certificate of Permanent Location, the manufactured home shall be considered real property until such time a Removal of Permanent Location is issued where the manufactured home becomes personal property. Any instance not considered in this paragraph may be reviewed and decided upon on a case by case basis.
- b. All manufactured homes must have the title changed within 45 days of purchase.

3. Decals:

- a. According to Georgia Law, all manufactured homes must "prominently display" a current tax year's decal. As agreeable by the Tax Commissioner, all manufactured homes deemed as having "no value" by an appraiser of the Tax Assessors office shall forego the requirement of

obtaining a decal from the County Tax Commissioner each year. In lieu of this decal, a written notice by the Tax Assessors office will be issued the first year the subject is deemed of “no value”. This written notice shall be displayed on the manufactured home in such a way that any County official may have easy visibility of such notice. This notice will remain for subsequent years or until manufactured home is destroyed. Such notice shall be given to the taxpayer at no cost for the first year; however, if this notice is lost or destroyed, a replacement notice must be given. The taxpayer shall pay a sum of \$5.00 for each replacement notice.

4. Permits:

- a. If the Tax Commissioner’s office forwards a copy of the “Relocation Permit” for a manufactured home, the office staff shall hold the Building Permits for manufactured housing until a corresponding Relocation Permit is obtained then a site review and appraisal shall be performed. Should the office find Building Permits with no matching Relocation Permit, the appraisal staff shall confirm the existence of the manufactured home listed on such permit and list on the current year’s tax digest accordingly.

5. Corrections and Deletions:

- a. Non-homestead mobile homes shall be maintained on the Assessors’ records in a manner of January 1st owner’s name, location, description, and value. This information is generally obtained from the Tax Commissioner’s office and review of property by a field appraiser. To assure taxability of the current year, an appraiser shall visit the location and ascertain any information available. This verification of existence and/or other information shall be updated, if needed, in the Assessors records and forwarded to the Tax Commissioner for final ruling concerning current year’s taxes and/or any delinquent tax bills. It is the understanding of the Board of Assessors that the office can relate information and facts obtained by the staff to the Tax Commissioner, but consent of error and releases must be made by the Tax Commissioner.

Motor Vehicle Valuation Policy

1. All appeals of automobile valuations shall be submitted in writing.
2. Submissions should include tag number, State Valuation, current mileage, current condition, and any other information deemed necessary to complete the appraiser’s review and recommendations.
3. Upon submission of an automobile valuation appeal, the Personal Property Appraiser shall review the information included in the appeal and determine the most accurate fair market valuation to be recommended to the Board of Assessors.
4. The Personal Property Appraiser shall utilize a valuation resource guide, if available, to compare and analyze information necessary in determining an accurate valuation. Physical inspections will be considered when the book value approach is inadequate (vehicle wrecked, motor not repairable, vehicle inoperable, etc.).
5. Once the Personal Property Appraiser determines a value for the vehicle under appeal, the appraiser shall forward the recommended valuations directly to the Tax Commissioner for change.

Personal Property Policies

1. General Guidelines:

- a. The appraisal staff shall on behalf of the Board of Assessors investigate diligently and inquire into property owned in county for purpose of ascertaining what real and tangible personal property is subject to taxation in the county and require proper return of property taxation. O.C.G.A. 48-5-299(a)
- b. Appraisal staff shall deem any property owner that does not file a return by the deadline as returning for taxation the same property as was returned or deemed to have been returned in the preceding tax year at the same valuation as was finally subject to taxation the preceding year. O.C.G.A. 48-5-20
- c. The appraisal staff shall follow all the guidelines set forth in the Appraisal Procedures Manual (APM).
- d. When valuing items that have been overhauled the appraisal staff shall use the composite conversion factors furnished by the Department of Revenue.
- e. All personal property in the county is to be individually reviewed within each three-year period.
- f. O.C.G.A. 48-5-16 requires that Personal Property used in connection with a business be returned in the county where the main office is or where it is more or less permanently located.
- g. O.C.G.A. 48-5-314 classifies the records of the taxpayer in the county's files as confidential and not open to public inspection.
- h. O.C.G.A 48-5-48.1 – Freeport Exemption for Habersham County:
 - a. Raw Materials – 100%
 - b. Goods in Process – 100%
 - c. Finished Goods – 100%
- i. The Board of Assessors will officially adopt the Personal Property Reporting Forms set by the Department of Revenue.
 - A. PT50-A-Aircraft
 - B. PT50-M-Marine
 - C. PT50-P-Personal Property

2. Audit:

- a. Appraisal staff shall perform, consistent with Georgia law, audits of the records of the property owners to verify the returns of personal property.
- b. Appraisal staff shall audit all personal property returns every three to five years. These accounts will be selected on a fair and random basis consistent with the requirements of O.C.G.A. 48-5-299. (See Page 32)
- c. Appraisal staff shall forward any account to the County Attorney that fails to submit information that was requested with the subpoena for appropriate action and the Businesses that fail to claim their certified subpoena, the Code Enforcement officer would hand deliver these. (Addendum C)

3. Miscellaneous:

- a. Manufactured Homes will be valued utilizing the Bi-Tek, LLC. The N.A.D.A. Manufactured Home manual will be utilized as an alternative valuation method when deemed necessary by the staff. Manufactured homes located in the County will be inspected to determine if the proper decal is attached to and displayed on the manufactured home by the owner as provided by law, notify the residents of those manufactured homes to which a decal is not

attached of the provisions of Code Sections 48-5-492 and 48-5-493; and furnish to the Tax Collector or Tax Commissioner a periodic list of those manufactured homes to which a decal is not attached. Appointment of agent for inspections shall be determined by the County Commissioners.

- b. The Department of Revenue/Local Government Services adopted a new REVENUE CHAPTER 560-11-10 ENTITLED "APPRAISAL PROCEDURES MANUAL" on September 17, 1999, with an effective date of October 10, 1999. This chapter established ten rules 560-11-10.01 through 560-11-10.10. This chapter was promulgated pursuant to O.C.G.A. 48-5-269.1 which directed the Revenue Commissioner to adopt by rule, subject to CHAPTER 13 OF TITLE 50, the "GEORGIA ADMINISTRATIVE PROCEDURE ACT", and maintain an appropriate procedure manual for use by County property appraisal staff in appraising tangible real and personal property for ad valorem tax purposes. REVENUE RULE 560-11-10.08 is a new rule that establishes technical procedures to be followed. The APPRAISAL PROCEDURES MANUAL will now constitute the basis for personal property unless otherwise noted within this policy booklet.
- c. Only the official stamp of the U.S. Post Office will determine the postmark and the date of mailing through the U.S. Post Office. If mailed through a commercial service entity (Federal Express, UPS, ETC) the date of receipt as verified by the mailing service will determine timely filing. In-house postage meter stamps will NOT be considered if date is different from U.S. Post Office Stamp or commercial service date of receipt.
- d. Subpoenas may be issued in accordance with Georgia Law to obtain necessary verification information for accounts that filed reports with an appraised value of \$7,501 or more if said verification information requested on the report form is not submitted. This information will include, but not be limited to, taxpayers' general ledger, journals, book depreciation records, physical inventory.
- e. Every personal property return shall be subject to review under the provisions of the Appraisal Procedures Manual, RULE 560-11-10.08(04) COPYRIGHTED.
- f. Any equipment not being used in a business where the equipment is being phased out or completely liquidated (not in use) may be allowed a 75% discount from the depreciated value of the equipment in question.
- g. Personal Property accounts exceeding a \$7500 (100%) value discovered by verification procedures other than a field audit will be set up for property taxation for the year of discovery and, at a minimum, two previous years if applicable. Additional years within the statute of limitations may be assessed at the discretion of the Board of Tax Assessors.

Appeals & Assessment Notice Policies

1. All returned assessment notices will be posted at County Courthouse for 30 days. Probate Court Judge will certify the listing. No appeal may be filed for any of the notices found to be on the listing.
2. Taxpayers will have 45 days from the date on the postmark of the Assessment Notice to file an appeal.
3. Appeals may be faxed or email to our office.
4. If an appeal is filed and the taxpayer does not designate an appeal path as required by O.C.G.A. 48-5-306, the appeal must automatically revert to the BOE.
5. If an appeal is filed after the deadline, the appeal will automatically be forwarded to BOE to allow the taxpayer to have their day in court.
6. In cases where a Hearing Officer can't be found for \$25/hour, appeal reverts to BOE.
7. In cases where arbitration is chosen, an appraisal must be submitted within 45 days. If an appraisal is not submitted within 45 days, the appeal will terminate unless taxpayer notifies BOA to send to BOE.
8. The following should be provided to property owners filing or in lieu of filing appeals shall include, but not limited to:
 - *Property record card of the property subject to an appeal.
 - *Map of the property & immediately surrounding area.
 - *Copy of the property owner's appeal form if available.
 - *Property record card of typical comparable properties used as qualified comparable properties.
 - *Form PT-311-1 Appeal rights & guidelines.

Audit Selection Criteria for Personal Property Accounts

The Habersham County Board of Assessors shall audit Business Personal Property accounts every fiscal year contingent on the yearly budget amount. These accounts will be selected on a fair and random basis consistent with the requirements of O.C.G.A. 48-5-299.

Accounts will be ranked in size according to the Fair Market Value to include the following categories:

<u>Account Class</u>	<u>FMV Size</u>
i. Under \$50,000	
ii. \$50,000-\$250,000	
iii. \$250,001-\$1,000,000	
iv. \$1,000,001-\$5,000,000	
v. \$5,000,001-\$50,000,000	
vi. Over \$50,000,000	

Any accounts that fail to file a return shall be subject to an audit.

Any accounts that have excessive decreases, disposals, or excessive loss in value shall be subject to an audit.

This policy shall not be so restrictive as to prevent any account from being audited as the need should arise due to unforeseen circumstances. If additional audits outside of the scope of this policy should arise, they shall be presented to the Board of Assessors for approval prior to review.

*APM: Audit Selection Criteria (section 560-11-10.08(4)(e)—The Appraisal staff shall recommend to the board of tax assessors a review and selection criteria, and the appraisal staff shall follow such criteria when adopted by the board. The criteria should be designed to maximize the number of personal property tax returns that may be reviewed or audited with existing resources. The criteria should be fair, unbiased, and developed consistent with the requirements of O.C.G.A. 48-5-299. All personal property accounts should be reviewed or audited at least once every three years.

*O.C.G.A 48-5-299(a) – It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law.

**Habersham County Board of Tax Assessors
Retention Schedule**

<u>Title</u>	<u>Retention</u>	<u>Description</u>
Address Changes	2 years	
Affidavits	5 years	Worksheets & Final Affidavits
Assessment Appeals	3 years	Case Files, Closed
Assessment Notices	3 years	Undeliverable Notices
Attorney Opinions	Permanent	
Bank Statements	7 years	
BOE Appeals	3 years	
Boat Registration Listing	3 years	
Car Tag Appeals	2 years	
Conservation Use	5 years	Applications, Expired
Death Certificates	1 year	
Deeds	5 years	
Exempt Applications	1 year	Expired, Sold
Federal Aviation Listing	3 years	Airplanes
Field Cards	7 years	Worksheets of Appraisers
Homestead Exemptions	5 years	Applications, Expired & Income **Audit every 5 yrs.
Homestead Reports	5 years	i.e. Audit Listing, Reconciliation Listing, etc.
Invoices	5 years	
Meeting Notices	5 years	
Minutes/Agenda	Permanent	
Mobile Home Appeals	7 years	Case Files, Closed
NADA Guides	5 years	
Property Record Cards	7 years	Field Cards
Personal Property Audit Records	7 years	Worksheets & printouts from Audit Company
Personal Property Record Cards	7 years	After Sold
Personal Property Returns	7 years	
Policies & Procedures	Permanent	
Public Utilities	7 years	Worksheets from DOR
Real Property Record Cards	Permanent	

Receipt Books	5 years	
Sales Ratio Studies	10 years	
Tax Digests	14 years	
Taxpayers Return of Real Property	5 years	
Timber Forms	5 years	
VRef Aircraft Guides	5 years	

IRS Form 1040, 1040A, 1040 EZ Line-by-Line Non-Exempt/Exempt Status

Line #	Line Listing	Exempt or NON-Exempt from Earned Income Totals
1	Wages, Salaries, Tips	NON-Exempt
2 a/b	Taxable Interest	NON-Exempt
3 a/b	Ordinary Dividends	NON-Exempt
4 a/b	IRA Distributions	Exempt
5 a/b	Pensions and Annuities	NON-Exempt ***** Unless Determined to be self-contributed because Exempt.
6 a/b	Social Security Benefits (including Disability Benefits)	Exempt
7	Capital Gains/Loss	NON-Exempt
8	Other Income	NON-Exempt
9	Total Income	NON-Exempt
11	Adjusted Gross Income	**** Income*****

IRS Form 1040 SR (Senior Citizens) (Same as above just larger print)

Line #	Line Listing	Exempt or NON-Exempt from Earned Income Totals
1	Wages, Salaries, Tips	NON-Exempt
2 a/b	Taxable Interest	NON-Exempt
3 a/b	Ordinary Dividends	NON-Exempt
4 a/b	IRA Distributions	Exempt
5 a/b	Pensions and Annuities	NON-Exempt ***** Unless Determined to be self-contributed because Exempt.
6 a/b	Social Security Benefits (including Disability Benefits)	Exempt
7	Capital Gains/Loss	NON-Exempt
8	Other Income	NON-Exempt
9	Total Income	NON-Exempt
11	Adjusted Gross Income	****Income*****

***DO NOT count military pensions

Master Timeline for Functions of the Board of Assessors

January 1	Open Books Mobile Homes Returned for Taxation Date of Assessment
January 5	MH Digest to Tax Commissioner
January 7	Work to begin on previous year sales reviews
January 15	Freeport forms mailed
February 1	Work on final sales ratio report; Begin working returns
April 1	MH Returns Due MH Tax Bills Due Close Books Last day for filing applications for the current year
April 15	Mail 30-day Intent to Breach CUVA for failure to file continuation
May 1	Mail Assessment Notices Begin 45-day appeal period until July 31
May 2	Review appeals, make appropriate changes, send 30-day notices until October 15 Forward appeals to BOE, HO, Arbitrator & attend hearings until October 15
June 1	Waiver date for failure to file for freeport
July 2	Review, verify, & Add new personal property until December 31 Create new parcels until December 31 Pick up new Conservation until December 31
September 1	Digest to be submitted
November 1	Mail CUVA expiration letters Field work completed on Mobile Homes
November 15	Tax Bills Due
December 2	Run all UC codes & start review of them
December 31	Mail personal property forms

STATE OF GEORGIA
COUNTY OF HABERSHAM

A RESOLUTION BY THE HABERSHAM COUNTY BOARD OF COMMISSIONERS
DELEGATING THE ADMINISTRATION OF O.C.G.A. § 48-5-380, INCLUDING THE
APPROVAL OR DISAPPROVAL OF CLAIMS AND THE AUTHORITY TO REFUND
TO TAXPAYERS TAXES AND LICENSE FEES ERRONEOUSLY OR ILLEGALLY
ASSESSED AND COLLECTED, WHERE THE REASON FOR THE CLAIM IS BASED
ON AN OBVIOUS CLERICAL ERROR

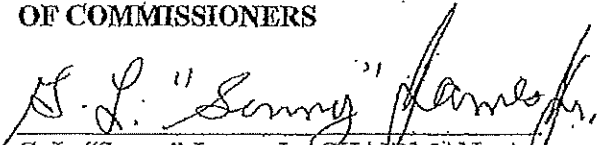
WHEREAS, O.C.G.A. § 48-5-380 provides that each county and municipality may
refund to taxpayers any and all taxes and license fees which are determined to have been
erroneously or illegally assessed and collected from the taxpayers under the laws of the State of
Georgia or under the resolutions or ordinances of any county or municipality or which are
determined to have been voluntarily or involuntarily overpaid by the taxpayers; and

WHEREAS, subsection (e) of said Code section provides that the governing authority of
any county may, by resolution, adopt rules and regulations governing the administration of
O.C.G.A. § 48-5-380 and may delegate the administration thereof, including the approval or
disapproval of claims where the reason for the claim is based on an obvious clerical error, to an
appropriate department in local government; and

NOW THEREFORE, BE IT HEREBY RESOLVED, that the Habersham County
Board of Commissioners hereby delegates to the County Finance Director or the County Tax
Commissioner, acting in cooperation with the Habersham County Board of Tax Assessors and
the County Attorney(s), the administration of O.C.G.A. § 48-5-380, including the approval or
disapproval of claims and the authority to refund to taxpayers any and all taxes and license fees
erroneously or illegally assessed to taxpayers and collected, where the reason for the claim is
based on an obvious clerical error.

Duly adopted this 18th day of April, 2011.

HABERSHAM COUNTY BOARD
OF COMMISSIONERS


G. L. "Sonny" James, Jr., CHAIRMAN

Attest:


Lisa Ritchie, County Clerk

Addendum B.

Habersham County GIS Data & Pricing Information

**A RESOLUTION ESTABLISHING FEES TO BE IMPOSED FOR
THE PRICING OF GIS DATA & INFORMATION**

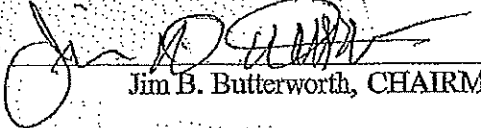
WHEREAS, the Habersham County Board of Tax Assessors have frequent requests for GIS Maps & Data from private entities; and

WHEREAS, there is a significant cost of continually updating and maintaining this information; and

WHEREAS, instituting a modest fee schedule would offset a small portion the expense to the County.

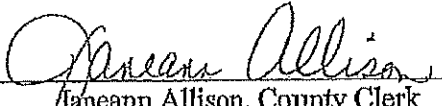
NOW THEREFORE, BE IT RESOLVED, by the Habersham County Commission duly assembled this 19th day of November, 2007, that the following fee schedule shall be implemented by the Habersham County Board of Tax Assessors.

BY:


Jim B. Butterworth, CHAIRMAN

The above Resolution was adopted by the Habersham County Board of Commissioners on this 19th day of November, 2007.

ATTEST:


Janeann Allison, County Clerk

Habersham County GIS Data & Pricing Information

GIS Service Pricing

1. Custom Map Design Rate: \$50.00 per hour (\$12.50 minimum fee) + Print cost per page.
2. Standard Prints: Standard prints only involve the media costs.
3. Geographic Analysis: Work related to database development, analysis, or manipulation will be billed at a rate of \$70.00 per hour (\$35.00 minimum fee).
4. Shipping: Appropriate postage will be added to all orders requiring shipping.
5. Alternate Formats: Maps can be delivered in digital formats. Custom map design and analysis rates would still apply.

Product	Size	Media Cost Per Page
Map	Letter (8.5 x 11) or Legal (8.5 x 14)	\$.50
Map	Tabloid (11 x 17)	\$1.00
Map	Large Format	\$3.00
Map	Large Format with Solid Fill Patterns or Orthophotography	\$8.00
Map	Full - Set Large Format Orthophotography	\$600.00

GIS Digital Data Costs

1. License Agreement: All data transactions require a signed license agreement prior to delivery.
2. Data Format: The data will be provided in either shapefile or geodatabase format.
3. Additional Processing Fees: A hourly rate of \$70.00 (\$35.00 minimum) will be imposed for conversion to formats other than shapefile or geodatabase. This rate will also apply when database analysis or manipulation is requested.
4. Coordinate System: All data will be delivered in Georgia State Plane South NAD83.
5. Payments: Make checks payable to Habersham County Board of Tax Assessors.
6. Shipping: Media and shipping costs are included in the pricing below.

Real Estate	Cost
Selected Parcel Polygons	\$30.00 + \$0.10 per parcel
Parcel Polygons Countywide	\$500.00
Subdivisions	\$30.00

Public Land Survey	Cost
Complete (1/4 Quarters, 1/4 Sections, Sections, Township, and Range)-Includes both lines and polygons	\$30.00

Administrative Boundaries	Cost
Political Townships and Corporate Limits	\$30.00

Zoning	Cost
Zoning	\$30.00

Habersham County GIS Data & Pricing Information

Transportation	Cost
County Road Centerlines (addressed)	\$100.00

2005 Color Orthophotography	Cost
2006 County MrSID Images (8 total)	\$300.00
2006 TIFF Images, 4000' x 4000' tiles, 0.5' pixel	\$30.00 each

Miscellaneous	Cost
Lakes, Ponds, Rivers, Streams and Drainage	\$30.00
Digital Elevation Model including Contour Lines	\$500.00

Dataset Packages	Cost
Complete Vector Dataset + Current Year Orthophotography-MrSID compressed format (\$1,370 value)	\$1,200.00
Complete Vector Dataset	\$900.00

Cost Exempt List for Data Purchasing

The following types of organizations are exempt from GIS data costs. Exempt organizations are still required to sign a Geographic Datasets Licensing Agreement and may be subject to standard processing fees.

1. Local Government
2. State Agency
3. Federal Agency
4. School District
5. Tax Supported University or Community College
6. Regional Development Agency
7. Electrical Membership Cooperative

Contractors may be granted access to the data at no cost if they are conducting work on behalf of an exempt organization. The exempt organization must make a formal request for the data and have a signed license agreement on file at Habersham County.

MEMORANDUM

TO: Habersham County Board of Tax Assessors
FROM: Ralph L. Taylor, III
DATE: August 18, 2016
SUBJECT: Nature and Extent of Power of Subpoena

This memo is an attorney-client communication and is subject to the attorney-client privilege.

The Board has inquired about the nature of the Board's power of subpoena in connection with its process of appraising property.

A. Basis of Power of Subpoena

The pertinent statute, O.C.G.A. § 48-5-300, provides the county board of tax assessors with authority to issue subpoenas for:

- the attendance of witnesses;
- the production of books, papers, or documents which may contain any information pertaining to the existence or liability of property subject to taxation;
- the production of books, papers, or documents which may contain any information pertaining to the identity of the owner of property liable to taxation;
- the production of books, papers, or documents which may contain any information pertaining to other matters necessary to the proper assessment of taxes lawfully due the state or county.

B. Form and Time Requirements for Service

The subpoena should be issued in the name of the board, shall be signed by any one or more members of the board or by the secretary of the board, and shall be served upon a taxpayer or witness or any party required to produce documents or records five days before the day upon which any hearing by the board is scheduled at which the attendance of the party or witness or the production of such documents is required.

C. Exemptions

The statute specifically exempts the following documents from subpoena power:

- Income tax records or returns;
- Property appraisals prior to the appeal process;
- Insurance policies; and
- Individual tenant sales information.

D. Enforcement

In the event a witness fails to respond to a valid subpoena (as described above), the statute gives the Board the power to bring a contempt citation before the superior court judge, and the judge is empowered to issue any orders as if it were a case pending before the court. Those powers typically include issuing an order requiring the witness to comply within a certain time period, and if the witness fails to comply, the judge has the authority to impose sanctions such as fines, attorney's fees, or even incarceration (although in my experience this rarely happens except in extreme circumstances).

The statute does provide that the enforcement powers do not apply where there is a legal excuse proffered by the witness for the noncompliance. There are very few recognized 'legal excuses' for noncompliance, but typically those excuses deal with special circumstances where there may be issues of adequate notice or whether the witness could not comply due to medical conditions or special circumstances.

E. Duty of Confidentiality

It should be mentioned that the Board has a statutory duty to maintain the confidentiality of certain information obtained in the course of its investigation. Pursuant to O.C.G.A. § 48-5-314, all records of the county board of tax assessors which consist of materials other than the return obtained from or furnished by an ad valorem taxpayer shall be confidential and shall not be subject to inspection by any person other than authorized personnel of appropriate tax administrators. As an illustration of the foregoing, materials which are confidential shall include, but shall not be limited to, taxpayers' accounting records, profit and loss statements, income and expense statements, balance sheets, and depreciation schedules. Such information shall remain confidential when it is made part of an appeal file.

This duty of confidentiality extends to third parties employed by the Board to conduct appraisal services. *Fulton County Board v. Saks Fifth Avenue*, 248 Ga. App. 836, 547 S.E.2d 620 (2001). It is not uncommon for parties to request that the county enter into a confidentiality/nondisclosure agreement prior to providing the requested information.

F. Recommendations

I would recommend the following policies and procedures:

1. Dependent upon the circumstances of the case, the Board (through its agent) can request documentation without the necessity of a subpoena. Where confidentiality may be an issue, it is reasonable for the Board to enter into a confidentiality agreement with the party producing the information.
2. Where a subpoena is necessary, review these guidelines to ensure compliance with the timing requirements for service of the subpoena.
3. Service should be perfected at least 5 days prior to the hearing. The statute is silent as to whether service by mail is acceptable or whether personal service is required. Personal service would be the preferred method.
4. If the witness does not comply with the subpoena, the Board may consider rescheduling the hearing if the Board is of the opinion that it cannot render a decision without the requested information. We would recommend that the Board issue a follow up letter explaining that Board may seek to have the witness held in contempt by the superior court if the witness fails to comply. It may be advisable to have this notice letter sent by the County Attorney.
5. It would be advisable to only pursue contempt citations for cases in which the Board determines the information to be vital to the investigation. And, in such cases, the Board should be able to demonstrate to the court that it has made every effort to obtain the information from the witness and that court intervention is absolutely necessary. In the case of *Fulton County Board v. Saks*, the Court of Appeals expressed frustration with the 'cavalier fashion in which taxpayer audits are being handled and the potential for abuse'. With those cautionary words in mind, it is recommended that the Board review policies and procedures in place with its third party provider to ensure compliance with all applicable laws.