



HABERSHAM COUNTY

GEORGIA | Est. 1818

HABERSHAM COUNTY

Board of Tax Assessors

130 Jacobs Way, Suite 201, Clarkesville, GA 30523

706-839-0100

Fax: 706-754-8079

Monday, March 13, 2023, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Michael Larson
- II. Approve Agenda
- III. Old Business
 1. Minutes: February 27, 2023
 2. Minutes: February 28, 2023
 3. Miscellaneous:
- IV. New Business:
 - a. Affidavit 2022-13
 - b. Homestead Exemption:
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing --
 - iii. Miscellaneous ---
 - c. Conservation Use Valuation Assessment:
 - i. 2023 Releases –
 - ii. 2023 Recommended Approvals --
 - iii. 2023 Under 10 acres --
 - iv. 2023 Family Farms/LLC--
 - v. 2023 Eligibility Concerns -- NONE
 - vi. Miscellaneous –
 - d. Status Update from Chief Appraiser
 - e. Miscellaneous:

Next meeting: March 27, 2023 (Monday)

Upcoming Holidays None



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Monday, March 13, 2023 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Monday, March 13, 2023, 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: Amy Sgro, Chairperson; Mariah Holbrooks, Member; Michael Larson, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: Denise York, Vice-Chairperson; Bill Terry, Member

Chairperson Sgro called the meeting to order at 9.00 a.m.

Michael Larson delivered the invocation.

Approval of Agenda:

Motion made by Mariah Holbrooks to approve the March 13, 2023 agenda; seconded by Michael Larson; voted unanimously to approve motion.

Old Business:

Board Minutes: February 27, 2023

Motion made by Mariah Holbrooks to forego the reading and approve the minutes of February 27, 2023; seconded by Michael Larson; voted unanimously to approve motion.

Budget Minutes: February 28, 2023

Motion made by Mariah Holbrooks to forego the reading and approve the Budget minutes of February 28, 2023; seconded by Michael Larson; voted unanimously to approve motion.

New Business:

Affidavit 2022-13

Motion by Mariah Holbrooks to approve the 2022 13 Affidavit; seconded by Michael Larson; voted unanimously to approve motion.

Homestead Exemption:

The attached listing of applicants for various homestead exemptions was submitted for review and approval by the Board for Tax Year 2023. Motion made by Michael Larson to approve the listing of homestead exemption applications for Tax Year 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.

The attached listing of applicants for various homestead exemptions was submitted for review and denial by the Board for Tax Year 2023. Motion made by Mariah Holbrooks to approve the denial listing of homestead exemption applications for Tax Year 2023; seconded by Michael Larson; voted unanimously to approve motion.

Conservation Use:

The Board reviewed the attached listing of applications for release for Conservation Use Valuation Assessment covenants expiring December 31, 2022 or breached, with and without penalties, for Tax Year 2023. Motion made by Mariah Holbrooks to approve the releases for all covenants listed for Tax Year 2023; seconded by Michael Larson; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, over 10 acres, for Tax Year 2023. Motion made by Mariah Holbrooks to approve all new applications for CUVA for Tax Year 2023 for properties over 10 acres with recommended approval by appraisal staff with the

exception of Michael Larson; seconded by Michael Larson; voted unanimously to approve motion. Motion made by Mariah Holbrooks to approve the Conservation application for Michael Larson for Tax Year 2023; seconded by Amy Sgro; all in favor with Michael Larson abstaining from the voting.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, under 10 acres, for Tax Year 2023. Motion made by Michael Larson to approve all new applications for CUVA for Tax Year 2023 for properties under 10 acres with recommended approval by appraisal staff; seconded by Mariah Holbrooks; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, Family Farms/LLC's/LP's, for Tax Year 2023. Motion made by Mariah Holbrooks to approve all new applications for CUVA for Tax Year 2023 for properties, Family Farms/LLC's/LP's with recommended approval by appraisal staff; seconded by Michael Larson; voted unanimously to approve motion.

Status Update from Chief Appraiser

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

- Bi-Tek: Ms. Church spoke with Bi-Tek on refreshing the Test system and updating the OBXF values.
- Timber: Ms. Church spoke with Andy Scroggs regarding timber. Mr. Scroggs gave her the name of someone but due to the fact he now does Timber for the Department of Revenue it would be a conflict of interest. She also spoke with Mike Cress a registered forester that Franklin County Tax Assessors uses. Mr. Cress would be interested in doing the work for Habersham.
- April 1 Deadline: Spoke with Rob Moore, Public Information Officer regarding issuing a statement regarding the April 1st deadline. He agreed to allow Joan to read it before publishing.
- Santiago Holdings: Ms. Church informed the BOA of the recent Board of Equalization hearing with Santiago Holdings. Since Ms. Santiago has corrected the reason for the denial the BOE recommended it go back to the board of assessors. Motion made by Mariah Holbrooks to approve the

Conservation Covenant for Tax Year 2022 for Santiago Holdings; seconded by Michael Larson; voted unanimously to approve motion.

Adjournment

Motion made by Michael Larson to adjourn the meeting; seconded by Mariah Holbrooks; voted unanimously to approve motion. The meeting was adjourned by Chairperson Sgro at 9:41 a.m.

Respectfully submitted,



Amy Sgro, Chairperson

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy
Chief Appraiser



Habersham County Board of Tax Assessors
130 Jacobs Way, Suite 201, Clarkesville, GA 30523
706-839-0100 Fax: 706-754-8079
www.habershamga.com

2023/2024 Budget
February 28, 2023

The 2023/2024 Budget was emailed to Chairperson Amy Sgro, Vice-Chairperson Denise York, Mariah Holbrooks, Michael Larson, & Bill Terry for their approval of the 2023/2024 Budget after changes were made as the Board requested.

Mariah Holbrooks emailed her approval on March 6, 2023.

Michael Larson emailed his approval on March 1, 2023.

Bill Terry emailed his approval on February 28, 2023.

Chairperson Amy Sgro emailed her approval on March 11, 2023.

Vice-Chairperson Denise York emailed her approval on March 11, 2023.

Respectfully submitted,

Amy Sgro, Chairperson
Attest:

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

Approved: 
 Denied: _____

Approval Listings
 March 13, 2023

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application
ANDREWS, THEODORE	144-062H	ESC, EL2, EL7F	Kristi	Amy
AUSTIN, LINDA P	104-242	EL2	Kristi	Amy
BAIN, BETTY	044-128	ESC, EL1, EL7F	Kristi	Amy
BANKS, ANNIE	022-095	ESC, EL2, EL7F	Misty	Amy
BRONER, BONNIE	114A-037	ES1, EL7F	Kristi	Amy
CAMARGO, MARIA	090-024D	ES1, EL7F	Misty	Amy
CAPORALE, GABRIELE	040-181	ES1, EL7F	Kristi	Amy
CARTER, HENRY K	102-013	ESC, EL1, EL7F	Kristi	Amy
CHAMBERS FAMILY REVOCABLE TR	019-128	ESC, EL1, EL7F	Kristi	Amy
CHASTAIN, MARTHA	145-032	EL2	Kristi	Amy
CHEEK, JOHN	124-258	ES1, EL7F	Misty	Amy
CHITWOOD, TERRY	131-085	EL1	Misty	Amy
CREECH, SHIRLEY	126-077	ES1, EL7F	Kristi	Amy
DASHER, KENNETH	068-026	ESC, EL2, EL7F	Kerston	Amy
DAVIS, CHARLES F	134-032F	ES1, EL7F	Kristi	Amy
DOVER, ALICE	051-005W	ES1, EL7F	Kristi	Amy
DRAUCEK, MARY	042-063	ES1, EL7F	Misty	Amy
DYE, DAVID	125-004M	ESC, EL2, EL7F	Misty	Amy
FENGYUAN, HE	087D-026	ES1, EL7F	Kerston	Amy
FITZGERALD, MARIE	110-094	ES1, EL3, EL7F	Kristi	Amy
FREE, DORIS	029-103	ESC, EL2, EL7F	Misty	Amy
GARY, LORI	025-081D	ES1, EL7F	Misty	Amy
GRIFFETH, DOUGLAS	041-047S	ES1, EL7F	Kristi	Amy
HALL, ANTHONY M	142-120	ES1, EL7F	Kristi	Amy
HASSAN, MONA	049-063	ES1, EL7F	Kerston	Amy
HOLCOMB, MARK W	022-105	ESC, EL2, EL7F	Kristi	Amy
HOOD, CONNIE	092-038	EL1	Kristi	Amy
HUDSON, VALARIE	114A-051	ESC, EL2, EL7F	Robin	Amy
HUNTER, PHILLIP	109-023	EL2	Misty	Amy
IRVIN, ALAN	103-034C	ES1, EL7F	Kristi	Amy
JARRELL, TIMOTHY	132-076	ES1, EL7F	Kristi	Amy
KOHLER, WALTER	041-114E	ES1, EL7F	Mandy	Amy
KOHLER-CAMP, PAMELA	010-002	EL2	Kristi	Amy
KRABbenhOFT, BONNIE	112D-009	ESC, EL2, EL7F	Kristi	Amy
LATHAN, GLORIA	113-026A	EL7F	Kristi	Amy
LE QUIER, KRISTIN	018-046	ES1, EL7F	Kristi	Amy
LEMBO, ANGELO	020-207	EL1, EL7F	Kristi	Amy
LEWALLEN, EVELYN	099-195J	ESC, EL2, EL7F	Kerston	Amy
LEYVA, DOMINGO	087D-025	ES1, EL7F	Kristi	Amy
LEYVA, ERICA	132-039U	ES1, EL7F	Kristi	Amy

Approved
 m-michael
 2-mariah

LIGHTFOOT, ROBERT	040-044E	ES1, EL7F	Kristi	Amy
MCCOY, JAMES R	100-005B	ES1, EL7F	Kristi	Amy
MILLER, TERESA	027-086	EL2	Kristi	Amy
MOON, KAMARIN	027-123P	ES1, EL7F	Bonnie	Amy
NOON, HOWARD	029-032J	ES1, EL7F	Kristi	Amy
PARK, JO JOHNSON	045-002	ESC, EL2, EL7F	Kristi	Amy
PETRAKOS, STEVEN	124-003A	ES1, EL7F	Misty	Amy
PICCIOTTI, DANA	108-107U	ES1, EL7F	Megan	Amy
RAMEY, LINDA	066-007M	ESC, EL1, EL7F	Kristi	Amy
RAMEY, WILLIAM B	097-149	ESC, EL2, EL7F	Misty	Amy
REARDON, SUSAN	099-097G	ESC, EL2, EL7F	Megan	Amy
RUARK, KEITH	108-073	EL1, EL7F	Kristi	Amy
SANDERS, JAMIE G	078-017	ES5, EL5, EL7F	Kristi	Amy
SOMMERS, DAVID	080-035E	ESC, EL1, EL7F	Kristi	Amy
STEENSMA, GEORGE	047-001H	ES1, EL7F	Kristi	Amy
TIPTON, BARRY	068-002B	ES1, EL2	Kristi	Amy
TOBY, GARY R	116A-120	ESC, EL2, EL7F	Amy	Amy
TOWE, LANNIE	047-001V	ESC, EL2, EL7F	Kerston	Amy
TUCKER, MELISSA	108-014	ES1, EL7F	Kerston	Amy
WALDEN, BOBBY	040-018	EL1	Kristi	Amy
WARD, BARBARA	068-023	ESC, EL2, EL7F	Kerston	Amy
WEAVER, JOHNNY	035-101	EL2	Misty	Amy
WRIGHT, ANGELA	099-116B	ES1, EL7F	Kristi	Amy

Approved: [Signature]
Denied: _____

DENIAL LIST : Board Meeting
March 13, 2023

Name:	Map/Parcel:	Exemption:	Reason for denial:	Accepted Application	Reviewed Application
GOSNELL, CODY	096-009	S1,L7F	NOT IN HIS NAME ON JAN 1	KRISTI	AMY

Dan
m-march
e-michael

CUVA APPLICATIONS
3/13/2023

TO BE RELEASED

<u>NAME</u>	<u>MAP</u>	<u>PARCEL</u>	<u>ACREAGE</u>	<u>TYPE</u>	<u>COMMENTS</u>
197 INVESTMENTS	128	031C	19.42	EXPIRED	
197 INVESTMENTS	128	31	487.11	EXPIRED	
197 INVESTMENTS	128	31	79.44	EXPIRED	
197 INVESTMENTS	129	132	30.12	EXPIRED	
197 INVESTMENTS	129	120	15.95	EXPIRED	
197 INVESTMENTS	129	134	17.14	EXPIRED	
ALLISON, JOHN R & MAY R	100	43	11.71	EXPIRED	
BUCHANAN, RICHARD	125	50	121.79	EXPIRED	
BURKHALTER, DENNIS & BETY J	96	075B	9.08	EXPIRED	
BURNS ORCHARD HOLDINGS LLC	129	134	17.14	EXPIRED	
BURNS ORCHARD HOLDINGS LLC	127	031C	19.42	EXPIRED	
BURNS ORCHARD HOLDINGS LLC	129	120	15.95	EXPIRED	
BURNS ORCHARD HOLDINGS LLC	128	031D	22.2	EXPIRED	
BURNS ORCHARD HOLDINGS LLC	129	132	30.12	EXPIRED	
BURNS ORCHARD HOLDINGS LLC	128	31	79.44	EXPIRED	
CANTRELL, ERIC.	140	140	56.17	EXPIRED	
CANTRELL, ERVIN & FAYE	106	73	41.63	EXPIRED	
CANTRELL, RONNIE	54	61	13.4	EXPIRED	
CHASTAIN, ROBERT & MARTHA SUE	145	32	10.95	EXPIRED	
CODY, ANN	108	201	13.46	EXPIRED	
ELDRIDGE, FRED & BARRIE	17	38	73.64	EXPIRED	
FICKLIN, ROY & RACHEL	99	001B	30	EXPIRED	
FRITCHEY, JOHN A	19	023F	18.97	EXPIRED	
MCCLELLON, DANNY S & LEIGH ANN	46	017A	16.66	EXPIRED	
MCINTYRE, JOHNNY	38	2	13.93	EXPIRED	
NIXON, WILLIAM & KRISTEN	96	76	10.13	EXPIRED	
PATTON FARM LLC	128	031E	138.51	EXPIRED	
PRICKETT, WALTER	143	59	126.91	EXPIRED	
RICH, MICHAEL S	65	016D	11	EXPIRED	

Approved
m-11 March
g-11 March

[illegible]

TO BE APPROVED

NAME	MAP	PARCEL	ACREAGE	C ACREAGE	TYPE	LAND USE	VISITED/COMMENTS
ALLISON, JOHN R & MAY R	100	43	11.71	10.71	RENEWAL	PASTURE	MARY UNABLE TO SIGN, FORM ATTACHED
ALLRED, JAMES & MARY	25	008A	18.48	17.48	NEW	PASTURE	VISITED
BATES, KELLY BROOKE	18	8	13.25	12.25	NEW	TIMBER	VISITED
BUCHANAN, RICHARD	125	50	121.79	120.79	RENEWAL	MIX	
CANTRELL, ERIC	140	140	56.17	55.17	RENEWAL	TIMBER	
CANTRELL, ERVIN	106	73	41.63	40.63	NEW	MIX	VISITED
CANTRELL, RONNIE	54	61	13.4	12.4	RENEWAL	TIMBER	
CHASTAIN, ROBERT F & MARTHA S	145	32	10.95	9.95	RENEWAL	MIX	
CODY, ANN	108	201	13.46	12.46	RENEWAL	TIMBER	
ELDRIDGE, FRED & BARRIE	17	38	73.64	72.64	RENEWAL	TIMBER	
FICKLIN, ROY & RACHEL	99	001B	30	30	RENEWAL	PASTURE	
FRITCHEY, JOHN A	19	023F	18.97	18.97	RENEWAL	MIX	
GILBERT, SAMUEL W	61	003A	10	10	NEW	MIX	VISITED
HALPIN, FRANK & NORMA K	46	016A	126.16	126.16	CONTINUATION	MIX	
HALPIN, JOSHUA & CHRISTINE	46	16	12	10	CONTINUATION	MIX	
HILL, GREGORY & MARELOS	46	017A	16.66	15.66	RENEWAL	PASTURE	
JETER, JULIA ANN S. TRUST	66	7	103.38	102.38	RENEWAL	TIMBER	
LARSON, MICHAEL & KYONG	142	134	81.7	80.7	NEW	MIX	VISITED
MCDEARIS, JOHN & JULIA ANN	25	147A	19.34	18.34	NEW	TIMBER	VISITED
MCINTYRE, JOHNNY	38	2	13.93	12.93	RENEWAL	PASTURE	
MYERS, TED & DONNA	18	014G	11.37	11.37	NEW	TIMBER	VISITED
NIXON, WILLIAM, & KRISTEN	96	76	10.13	10.13	RENEWAL	TIMBER	
PALMER, LARRY & CAROLYN	41	179	19.44	17.44	CONTINUATION	TIMBER	
PRICKETT, WALTER	143	59	123.43	122.43	RENEWAL	MIX	
RHODES, WADE C & BARBARA	145	090E	16.08	15.08	NEW	TIMBER	VISITED
RICH, MICHAEL S	65	016D	11	10	RENEWAL	MIX	
ROBERTS, KIM	23	027A	10.87	9.87	RENEWAL	TIMBER	
SHIRLEY, DAVID & TERESA	63	111	29.72	28.72	RENEWAL	TIMBER	
SIMONS, ALAN M	24	092B	60.97	60.97	RENEWAL	TIMBER	
THOMAS, JAMES W	41	11	97.63	96.63	NEW	PASTURE	RESIGNED DUE TO DEATH
THOMPSON, KENNY D & SONDRAN ANN	64	81	14.6	13.6	NEW	MIX	VISITED
VANDIVER, FRANKLIN JOEL	43	309B	13.02	12.02	NEW	TIMBER	VISITED

M-mariah & Amy approved

Approved w/ exception of michael
Larson
M-mariah
& Michael

WELLONS, J D	99	77	10.87	9.87	RENEWAL	TIMBER	
WHEELER, CHESTER & DEBRA	22	198	17.97	16.97	RENEWAL	TIMBER	
WOOD, TOMMY & DEBORAH	65	46	24.2	23.2	RENEWAL	PASTURE	
YEARWOOD, AUSTIN & MARLEE	145	126	21.76	19.76	NEW	MIX	VISITED

[illegible]

Approved
M-Michael
E-Michael

FAMILY FARMS/LLC'S

NAME	MAP	PARCEL	ACREAGE	C ACREAGE	TYPE	LAND USE	VISITED/COMMENTS
BURNS ORCHARD HOLDINGS LLC	127	031C	19.42	19.42	RENEWAL	PASTURE	VISITED
BURNS ORCHARD HOLDINGS LLC	128	31	79.44	79.44	RENEWAL	PASTURE	VISITED
BURNS ORCHARD HOLDINGS LLC	128	031D	22.2	22.2	RENEWAL	PASTURE	VISITED
BURNS ORCHARD HOLDINGS LLC	129	120	15.95	14.95	RENEWAL	PASTURE	VISITED
BURNS ORCHARD HOLDINGS LLC	129	132	30.12	30.12	RENEWAL	PASTURE	VISITED
BURNS ORCHARD HOLDINGS LLC	129	134	17.14	13.14	RENEWAL	PASTURE	VISITED
PATTON PLACE LLC	128	19	33.24	32.24	NEW	PASTURE	VISITED

Approved
m-m-nichols
e-m-nichols