



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 27, 2023, 9:00 a.m.

A G E N D A

- I. Call to order by Chairperson; invocation by Bill Terry**
- II. Approve Agenda**
- III. Old Business**
 - 1. Minutes:** March 13, 2023
 - 2. Miscellaneous:**
- IV. New Business:**
 - a. Affidavit 2022-14**
 - b. Homestead Exemption:**
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing --
 - iii. Miscellaneous ---
 - c. Conservation Use Valuation Assessment:**
 - i. 2023 Releases – NONE
 - ii. 2023 Recommended Approvals -- NONE
 - iii. 2023 Under 10 acres -- NONE
 - iv. 2023 Family Farms/LLC-- NONE
 - v. 2023 Eligibility Concerns -- NONE
 - vi. Miscellaneous –
 - d. Policies & Procedures: Disability Exemption**
 - e. Exempt Property Application: Manor Place Limited Partnership 091B-005B**
 - f. Status Update from Chief Appraiser**
 - g. Miscellaneous:**

Next meeting: April 10, 2023 (Monday)

Upcoming Holidays Good Friday (April 7)



HABERSHAM COUNTY

Board of Tax Assessors

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

706-839-0100

FAX: 706-754-8079

Monday, March 27, 2023 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Monday, March 27, 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; Denise York, Vice-Chairperson; Mariah Holbrooks, Member; Michael Larson, Member; Bill Terry, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: None

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

Bill Terry delivered the invocation.

Approval of Agenda:

Motion made by Mariah Holbrooks to approve the March 27, 2023 agenda; seconded by Denise York; voted unanimously to approve motion.

Old Business:

Board Minutes: March 13, 2023

Motion made by Mariah Holbrooks to forego the reading and approve the minutes of March 13, 2023; seconded by Denise York; voted unanimously to approve motion.

New Business:

Affidavit 2022-14

Motion by Denise York to approve the 2022 14 Affidavit; seconded by Mariah Holbrooks; 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 Mariah Holbrooks to approve the listing of homestead exemption applications for Tax Year 2023; seconded by Denise York; 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 Denise York; voted unanimously to approve motion.

Policies & Procedures: Disability Exemption

Ms. Garmon informed the board of the need to audit the records of the taxpayers claiming the 100% Disabled Total School Homestead Exemption. Currently, we audit income every 5 years and we have never asked for updated Physician's statement. After speaking with Donnie Hunt, County Attorney, it is recommended to audit every 5 years for the Physician's statements as well. Motion made by Denise York to add to our policies & procedures that we audit the disability exemption every 5 years; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Exempt Application: Manor Place Limited Partnership 091B-005B

Ms. Garmon informed the Board of an Exempt Application the office had received from Manor Place Limited Partnership. Previously the property was listed as Manor Place Senior Housing and change the name in 2021. A recommendation from Ralph Taylor, County Attorney was given to deny the application since a Limited Partnership is unable to hold Exempt Status. Motion made by Mariah Holbrooks to

deny as advised by the County Attorney; seconded by Denise York; 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:

- Attended a webinar with TruRoll for homestead exemption. TruRoll searches for taxpayers claiming homestead exemption that have either passed away or getting exemption somewhere else. The board would like to find out if there are set up fees.
- Building & Planning – Mike Beecham asked us to complete a survey for the next 20 years.
- Attended a Department Head Meeting on March 20th.
- BOE Hearings – Held on March 23rd and we had 5 scheduled however, 2 had withdrawn, 2 showed up, and 1 no show. The BOE ruled in our favor for the ones that attended. Also, Santiago Holdings withdrew because their Conservation Use was approved at the previous BOA meeting.
- Airplanes – The County Clerk received a listing of all airplanes & their values.
- Timber – Mike Cress is supposed to call Joan back today to hopefully meet to look at the properties and give a quote to how much he would charge.
- Personnel – Mandy & Kerston took their Appraiser 1 test. Both passed but did not make an 80 to advance. Will have to retake before going on to take their Appraiser 2 test. Also, Misty came back today after being out for 5 weeks due to her eyes.

Miscellaneous:

The following items were discussed by Board members:

- WinGap: Chairperson Amy Sgro & Mariah Holbrooks indicated in their class last week, the other county in Georgia using Bi-Tek will be going to WinGap by the end of the year
- Chairperson Amy Sgro thinks we should prop door open or have the meeting in the hallway conference room and asked the thoughts of the other members. Denise York & Michael Larson were not in favor of propping the

door open and suggested checking with office staff to see if they are ok with it. Ms. Garmon will also check with the Commissioner's office to see if we can get on the schedule for using the conference room on the Main floor for meetings. She will also check to be sure we can login with laptop and use the monitor in there.

- Mapping: The board asked if there had been any hiring of a mapper in the place of Jewell Shirley. Ms. Church indicated that not as this time. Chairperson Sgro suggested a backup plan for mapping to point out the need for the budget. It was also suggested that Bonnie get quotes for Mapping.
- Budget: Denise York mentioned the training for staff members. Ms. Church indicated training has been included in the Budget for all employees. It was also brought up regarding CAVEAT. The assessors would like to attend as well. Ms. Garmon mentioned she would check with the DOR to see if the assessors could attend without having their core classes.
- Appraiser Teams: Chairperson Sgro mentioned that we need 3 appraiser teams per the peer review. The Board wants Ms. Church to request 2 new positions in the budget hearing on Wednesday. Also, the Board would like an organizational chart to be sent via email to them before Wednesday.
- Reappraisal of parcels: Bill Terry asked when the reappraisal of parcels is going to be done. Ms. Church informed the Board that no schedule had been created yet, but it has been asked for in the upcoming budget. Ms. Church indicated in a week or two, she will begin neighborhood reviews. Chairperson Sgro & Mariah Holbrooks mentioned that Blair pointed out in class that we can use the 2023 sales.
- Sales Ratio: Chairperson Sgro wants to see the sales ratio at each meeting starting next month.
- Bill Terry mentioned that he feels his property is underassessed and wants Ms. Church to review the entire subdivision.

Adjournment

Motion made by Mariah Holbrooks to adjourn the meeting; seconded by Denise York; voted unanimously to approve motion. The meeting was adjourned by Chairperson Sgro at 10:58 a.m.

Respectfully submitted,



Amy Sgro, Chairperson

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy
Chief Appraiser

Approved: 
 Denied: _____

Approval Listings
 March 27, 2023

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application
ADDIS, DENNIS	112B-061	EL2	Kristi	Amy
ALLISON, VIRGINA I	114A-091	EL2	Megan	Amy
BARRON, COREY	071-013	ES1, EL7F	Kristi	Amy
BECKER, BARRY T	020-068	ESC, EL1, EL7F	Kristi	Amy
BOYER, GISELA	131-145W	ES1, EL7F	Kristi	Amy
BRADFORD, FLO	049-017	EL1	Kristi	Amy
BRAGG, TIMOTHY	099-230	EL7F	Kristi	Amy
BROWN III, BRADLEY JOHN	043-295	ES1, EL7F	Misty	Amy
BUNTEN, GARY	019-212	ESC, EL1, EL7F	Misty/Kristi	Amy
CARR, CHARLES	043-124	EL1	Kristi	Amy
CARSON, CAROL	068-074A	EL7F	Kristi	Amy
CLOUATRE, VICKEY A	065-066	ESC, EL2, EL7F	Kristi	Amy
COLE, MARK D	108-084	ESC, EL2, EL7F	Kristi	Amy
CRANE, DEBBIE	102-039	EL1	Kristi	Amy
DANIEL, MARY Q	112C-069	EL2	Kristi	Amy
ELROD, JERRY	070-007	EL7F	Amy	Amy
GOSS, EMILY C	081-003B	ES1, EL7F	Kristi	Amy
GREBE, MICHAEL P	109-223M	ESC, EL2, EL7F	Misty	Amy
HALL, ASHLEY N	043-088	ES1, EL7F	Kristi	Amy
HAMMOND, RONNIE	112A-034	ESC, EL2, EL7F	Kristi	Amy
HILL, VICKIE	085D-036	EL2	Kristi	Amy
HOLCOMB, PHILLIP	111-078	ESC, EL1, EL7F	Kristi	Amy
HOOVER, RANDALL E	131-096Y	ESC, EL1, EL7F	Kristi	Amy
HOWARD, ALICE	080-005A	ESC, EL2, EL7F	Megan	Amy
JOHNSON, FLORA L	073-012A	ES1, EL3, EL7F	Misty	Amy
KEYES, CHERYL	127-181	ES1, EL7F	Kristi	Amy
LANCASTER, BRANDY F	051-005X	ES1, EL7F	Kristi	Amy
LAVIN, DONNA	084-059L	ESC, EL2, EL7F	Kerston	Amy
MABRY, LINDA	127-148	EL2	Kerston	Amy
MARTIN, THERESA	125-082	EL2	Kerston	Amy
MCCALL, BRAXTON	078-0126D	ES1, EL7F	Kristi	Amy
MILLER, TERESA R	124-180	ESC, EL2, EL7F	Misty/Kristi	Amy
NIX, STEVEN LARRY	077-089	ES1, EL7F	Kristi	Amy
OSBOURNE, TERRELL HOYT	081-003V	ESC, EL1, EL7F	Kristi	Amy
PAINTER, BRENDA	010-022	EL2	Misty	Amy
PARKER, LINDA	104-026	ESC, EL2, EL7F	Kristi	Amy
PERT, KATHLEEN	042-049	ES1, EL7F	Kristi	Amy
PHILLIPS, JULIE	021-061A	ES1, EL7F	Kristi	Amy
QUARLES, RICHARD B	110-144	ESC, EL2, EL7F	Kristi	Amy
REGAN, WILLIAM JOSHUA	108-238G	ES1, EL7F	Kristi	Amy

Approved
 m-mariah
 2- Denise

RICHARDS, STEPHEN	139-006	ESC, EL1, EL7F	Kristi	Amy
ROSENQUIST, KEVIN ALAN	068-002G	ES1, EL7F	Kristi	Amy
SISAVATH, ALEXSON	009-050A	ES1, EL7F	Kristi	Amy
SMITH, AUDREY JO	027-122E	ES1, EL7F	Kristi	Amy
SMITH, BARBARA J	110-106T	EL2	Misty	Amy
SMITH, MITCHELL	082-037W	EL2	Kristi	Amy
STEPHENS, KAY W	080-095K	ESC, EL2, EL7F	Kristi	Amy
TEAGUE, STEVEN	124-209	ES3	Kristi	Amy
TENCH, JOHN WAYNE	055-012	EL1	Kristi	Amy
TIPTON, BARRY	068-002B	EL7F	Kristi	Amy
VERDE, PAUL	099-085	ES5,EL5	Kerston	Amy
VISI, WILLIAM	019-029	ES1, EL7F	Kristi	Amy
WAGNER, JANIE	051-008L	EL2	Kristi	Amy
WARD, OLIVIA	044-001F	ES1, EL7F	Kristi	Amy
WARREN, LORI ANN	081-003W	ES1, EL7F	Kristi	Amy
WEBB, GERALD F	080-037F	ESC, EL2, EL7F	Kristi	Amy
WELBORN, KELLY	042-007	ES1, EL7F	Kristi	Amy
WELLS, TYIES	027-123K	ES1, EL7F	Megan	Amy
WHITTIER, KARLA	104-165	ES1, EL7F	Kristi	Amy
WIGGINS, AMELIA JO	110-164	ES1, EL7F	Kristi	Amy
WILKES, ROGER	022-071	EL7F	Misty	Amy
WILSON, TIMOTHY J	078-098	ES1, EL7F	Kristi	Amy
WOOD, TERRI	080-096M	EL2	Kristi	Amy
WORLEY, TRACY LEE	035-099A	ES1, EL7F	Kristi	Amy
ZIMMERMAN, DEBORAH	070-037	EL2	Kristi	Amy

Approved: 
Denied: _____

DENIAL LIST : Board Meeting

March 27, 2023

<u>Name:</u>	<u>Map/Parcel:</u>	<u>Exemption:</u>	<u>Reason for denial:</u>	<u>Accepted Application</u>	<u>Reviewed Application</u>
MILLER, JAMES J	108-011	S1,L7F	LIMITED TERM DRIVERS LICENSE	KRISTI	AMY

Denied
Mr Mariah
2-Denise