



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, April 24, 2023, 9:00 a.m.

A G E N D A

- I. Call to order by Chairperson; invocation by Mariah Holbrooks
- II. Approve Agenda
- III. Public Comments: Godwin, Jeffery & Deborah 102-236
Kozyra, Jeffery 043-203
Platt, George 023-070
- IV. Old Business
 1. Minutes: April 10, 2023
 2. Conservation Use: Hearn, Charles P & Julia 033-059
 3. Miscellaneous:
- V. New Business:
 - a. 2023 Disabled Veteran Listing
 - b. Affidavit 2022-16
 - c. Homestead Exemption:
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing --
 - iii. Miscellaneous --
 - d. 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 --
 - e. Status Update from Chief Appraiser

f. Miscellaneous:

Next meeting: May 8, 2023 (Monday)

Upcoming Holidays NONE



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Monday, April 24, 2023 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Monday, April 24, 2023, at 9:00 a.m. in the Conference Room located at 130 Jacob's Way, Clarkesville, in Habersham County, Georgia on the 2nd floor.

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.

Mariah Holbrooks delivered the invocation.

Approval of Agenda:

Motion made by Denise York to approve the April 24, 2023 agenda; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Public Comments:

Godwin, Jeffery & Deborah 102-236

Ms. Deborah Godwin appeared before the Board to discuss her homestead exemption for 319 Hollywood Hwy Clarkesville. She recently filed for an Age 65 Homestead Exemption however, her driver's license was not changed to the correct address until April 16, 2023. Ms. Godwin said the office staff did not tell her the address had to be changed prior to April 1st and was unaware of this until

she received a letter from our department. Mr. & Mrs. Godwin currently have a standard homestead exemption at 150 Alfred Taylor Rd. in Demorest. When the Board asked if she was residing at 319 Hollywood Hwy on January 1st, her first answer was no. However, when Chairperson Sgro informed her that she had to be residing there on January 1st, she said yes, she was. Ms. Godwin was given the paperwork to fill out to remove the homestead at 150 Alfred Taylor Road however, the paperwork has not been submitted to us. Motion made by Mariah Holbrooks to table until all of paperwork is completed; seconded by Denise York; voted unanimously to approve motion.

Kozyra, Jeffery 043-203

Mr. Jeffery Kozyra appeared before the Board to discuss his 100% Totally Disabled Homestead Exemption. Mr. Kozyra made application for the EL3 exemption on April 13, 2023. He requested the exemption be given to him for previous years since he has been considered legally blind since 2016. Chairperson Sgro explained to Mr. Kozyra that state law does not allow the board to give the exemption in previous years unless he was a 100% disabled veteran which he is not. Motion made by Denise York to deny for previous years since state requirements do not allow this; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Platt, George 023-070

Mr. George Platt appeared before the Board to discuss his Age 65 Total School Tax Exemption for Tax Year 2021 & 2022. Mr. Platt was denied in 2021 due to no record of ownership filed in his name until June 2021. Mr. Platt provided his income for Tax Year 2022 and meets all of the qualifications. Motion made by Chairperson Sgro to deny for 2021 since the deed was not recorded in a timely manner; seconded by Mariah Holbrooks; voted unanimously to approve motion. Motion made by Mariah Holbrooks to approve for Tax Year 2022 since all qualifications had been met; seconded by Denise York; voted unanimously to approve motion.

Old Business:

Board Minutes: April 10, 2023

Motion made by Denise York to forego the reading and approve the minutes of April 10, 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Conservation Use:

Hearn, Charles & Julia 033-059

The Board discussed a previously tabled Conservation Use filed by Mr. Charles Hearn for Tax Year 2023. Ms. Garmon provided the Board with a copy of the covenants for the Doe Heights subdivision where the property is located. After discussion, the Board agreed to have the county attorney give his opinion on this matter.

Miscellaneous:

Timber

Bill Terry asked if an appraiser could go with the registered forester to learn & observe how to appraise timber. Ms. Church stated she would have to check into that because after speaking with Mike Cress earlier last week, he may not be able to complete the work as requested.

New Business:

2023 Disabled Veteran Listing

Ms. Garmon provided the board with the attached listing of disabled veterans exemptions that were submitted for review and approval by the Board for Tax Year 2023. The disabled veterans will also need a refund for 3 years since they were all approved disability with the Veteran's office before 2019. Motion made by Mariah Holbrooks to approve the listing of Disabled Veterans Exemptions for Tax Year 2023; seconded by Denise York; voted unanimously to approve motion.

Affidavit 2022-16

Motion by Mariah Holbrooks to approve the 2022 16 Affidavit; seconded by Denise York; 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.

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:

- Office staff have been very busy with the taxpayers that are coming into the office due to the letters we mailed.
- Mr. C W Lindsay came to see us and left us a letter to provide to David Wall along with a copy for our records. Mr. Lindsay indicated that someone is cutting trees on his property. The Board agreed that he needs to file a report with the Sheriff's Office.
- Ms. Church has been busy calculating land values since Bonnie has been in training all week.
- Ran a report for indicated base rates for the Orchard Reserve in Cornelia. This new subdivision has been selling for \$206,000 to \$211,000 per unit. The indicated base rate report shows \$172 per square foot. Ms. Church has already changed the price for this subdivision.

Miscellaneous:

Ms. Garmon asked the Board for their opinion on purchasing a stamp that says Habersham County Board of Tax Assessors. This would save the board members from having to write their name on every homestead application & Conservation Application. The Board was in agreement with purchasing a stamp.

Adjournment

Motion made by Denise York to adjourn the meeting; seconded by Mariah Holbrooks; voted unanimously to approve motion. The meeting was adjourned by Chairperson Sgro at 11:13 a.m.

Respectfully submitted,



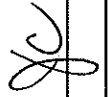
Amy Sgro, Chairperson

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy
Chief Appraiser

Approved: 
 Denied: _____

Veteran Homestead Listing

April 24, 2023

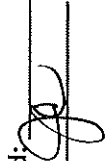
<u>Name:</u>	<u>Map/Parcel:</u>	<u>Exemption:</u>	<u>Refund Amt</u>	<u>Date awarded disability</u>	<u>Accepted Application</u>	<u>Reviewed Application</u>
Hughes, Walter Glenn & Rhonda	129-042J	SD,LD	\$2,775.19	1/14/2015	Kristi	Amy
Trousdale, Robert	005-021A	SD,LD	\$2,730.13	4/12/2016	Megan	Amy
Wilkinson, William Kenneth	083-066	SD,LD	\$1,124.38	3/1/2018	Misty	Amy

Approved: 
 Denied: _____

Approval Listings
April 24, 2023

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application
ACERES, ALVARO	124-254	ES5, EL5, EL7F	Kerston	Amy
ALLRED, BETHANI	064-084B	ES1, EL7F	Megan	Amy
ANDERSON, STEVE	109-193A	EL2	Bonnie	Amy
ARELLANO, SAN JUANA	078-140	ES1, EL7F	Misty	Amy
ARMOUR, DELLA	127-095	EL2	Misty	Amy
ARROWOOD, TIM	073-016A	ES1, EL7F	Megan	Amy
BARNES, TAMMY WARREN	005-023	ES1, EL7F	Kristi	Amy
BEAUPRE, MARGARET	054-014	EL2	Kristi	Amy
BENDER, IRENE	097-012A	EL2	Kerston	Amy
BONE, CAROLYN	113-061	ESC, EL2, EL7F	Kerston	Amy
BOUNNHANG, PHAXAI	089B-176	ESC, EL2, EL7F	Bonnie	Amy
BRAMLETT, KATHERINE	038-050	ESC, EL2, EL7F	Kerston	Amy
BREVARD, KENNETH	116D-011	ES1, EL3, EL7F	Kerston	Amy
BROOKS, KATIE	141-024	ES1, EL7F	Kristi	Amy
BROWN, JOHN EDGAR	041-210A	ES1, EL7F	Kristi	Amy
BRUMFIELD, ROBERTA	021-136	ESC, EL2, EL7F	Mandy	Amy
BUTLER, MAYLON	043-332	EL1	Megan	Amy
CATO, NANCY HUEY	116C-078	EL2	Kristi	Amy
CAULDWELL JR, CHARLES R	040-177H	ESC, EL2, EL7F	Kristi	Amy
CAUSEY, DEBRA	078-200	ES3, EL7F	Kerston	Amy
CHAPMAN, DANNY	023-132C	ESC, EL1, EL7F	Kerston	Amy
CHILDERS, MARIA ANNA	052-001L	ESC, EL2, EL7F	Misty	Amy
CHURCH, RANDY	116B-038	EL1	Kristi	Amy
COSTA, BEVERLY	072-031	ESC, EL2, EL7F	Misty	Amy
CRAIG, CHARLES M	106-057H	EL1	Misty	Amy
DAMRON, KRISTEN LEIGH	021-020A	ES1, EL7F	Kristi	Amy
DAVIS, DAVID	129-109	ESC, EL2, EL7F	Robin	Amy
DITULIO, KAREN	041-208C	ESC, EL2, EL7F	Robin	Amy
DYER, JAMES G	054-112	EL2	Misty	Amy
FALLS, SUE KAREN	102-013B	ESC, EL1, EL7F	Misty	Amy
FLANAGAN, NANCY ANN	130-095	EL2	Misty	Amy
FLEMING, KENZIE	116B-057	ES1, EL7F	Kristi	Amy
FOLEY, PATRICIA	050-018	ES1, EL2	Amy	Amy
GEDA, MICHAEL	084-003	EL1	Kristi	Amy
GRIFFIN, PATRICIA	088-049G	EL2	Kerston	Amy
GRIZZLE, JANIS	114A-060J	ESC, EL2, EL7F	Kerston	Amy
GROVES, DENNIS	038-031	ESC, EL2, EL7F	Kerston	Amy
HAGLUND, DOROTHY	104-329	EL1	Kristi	Amy
HAU, DAVID L	025-001C	ESC, EL2, EL7F	Megan	Amy
HENDRIX, KATHY	085C-018	EL2	Kerston	Amy

HILL, MICHAEL	040-226	ES1, EL7F	Kerston	Amy
HOCKENBERRY, GARY JOSEPH	091D-011	ESC, EL2, EL7F	Misty	Amy
HOLLAND, DANNY	096-041Y	ES1, EL7F	Kerston	Amy
HOUSE, JOEL	107-005	ESC, EL2, EL7F	Bonnie	Amy
HULING, PATRICIA	097-088B	ES1, EL7F	Misty	Amy
HUMPHRIES, JOHN	047-004R	EL1	Kristi	Amy
HUTCHINSON, LARRY JOHN	069-013B	ESC, EL1, EL7F	Kristi	Amy
IRVIN, KENNETH W	110-132	ESC, EL2, EL7F	Misty	Amy
KAMINSKI, BRYAN	042-019	ES1, EL7F	Misty	Amy
KELLER, DANIEL	084-055E	ES1, EL7F	Misty	Amy
KNIGHT, DANIEL P	071-029E	EL1	Misty	Amy
LEE, CHRISTOPHER	102-158	ES1, EL7F	Misty	Amy
LEPPEK, CAROLYN	132-042	ES3, EL7F	Megan	Amy
LIMAS, MANUEL	055-023G	ESC, EL2, EL7F	Misty	Amy
MARTIN, ROSE MARY	102-122	ESC, EL1, EL7F	Megan	Amy
MCCONNELL, ALFRED	024-092	ESC, EL2, EL7F	Megan	Amy
MIMS, VICKI	025-102	EL2	Amy	Amy
MINSKOFF, DOROTHY N	108-105X	ES1, EL7F	Misty	Amy
MIZE, JIMMY	043-265	ESC, EL2, EL7F	Kristi	Amy
MONTEAU, SANDRA	140-096B	ESC, EL1, EL7F	Misty	Amy
NICHOLAS, PATTI A	145-023	EL1	Misty	Amy
ORR, ARMOND	040-208	ESD, ELD, EL7F	Misty	Amy
PALMER, LARRY	041-179	ESC, EL2, EL7F	Kristi	Amy
PARDUE, JOHN	134-054A	ES1, EL3, EL7F	Megan	Amy
PARRISH, NICOLE SUZANNE	057-058	ES1, EL7F	Kristi	Amy
PHILIPS, CAROL	127-009B	ESC, EL2, EL7F	Kerston	Amy
POTTER, GRANT	125-125A	ES1, EL7F	Misty	Amy
REEDER, HENSON B JR	108-012	EL2	Kristi	Amy
RUCKER, HUGH	062-051	EL1	Joan	Amy
SAYER, STEWART	131-007	EL1	Kristi	Amy
SCOTT, VICTOR	057-091E	ES1, EL3, EL7F	Kristi	Amy
SMITH, TRACY	068-090	ESC, EL2, EL7F	Kerston	Amy
SPRAGGINS, PATRICIA LORI	064-084A	ES1, EL7F	Kristi	Amy
TAYLOR, KENDRA	042-138	ESC, EL2, EL7F	Misty	Amy
TAYLOR, MICHAEL DOUGLAS	021-119	ESC, EL2, EL7F	Misty	Amy
TERRACCIANO, JAMES	062-036	ESC, EL1, EL7F	Kristi	Amy
VIGUERAZ, MILTON A	070-025	ES1, EL7F	Kristi	Amy
VOIGHT, DONNA	140-080	EL1	Kristi	Amy
VONIER, WENDELL F	112A-031	EL1	Kristi	Amy
VULLO, JENNIFER	035-036	ESC, EL2, EL7F	Kristi	Amy
WATERS, FREDDA	047-023	EL1	Kristi	Amy
WATSON, DAVID	111-096N	ES1, EL7F	Kristi	Amy
WEST, ROBERT	021-161	EL1	Kristi	Amy
WHEELER, ADAM DREW	041-050	ES1, EL7F	Kristi	Amy
YORK, GARY C	021-164	EL2	Joan	Amy
ZUFELT, LADONNA	071-058A	EL7F	Kerston	Amy

Approved: 
 Denied: _____

DENIAL LIST : Board Meeting
April 24, 2023

<u>Name:</u>	<u>Map/Parcel:</u>	<u>Exemption:</u>	<u>Reason for denial:</u>	<u>Accepted Application</u>	<u>Reviewed Application</u>
ABERNATHY, BRYSON	114A-093	S1,L7F	NOT JANUARY 1 OWNER	MEGAN	AMY
DEAL, LEON K	097-064A	L2	INCOME OVER \$12,000	MANDY	AMY
FRANCISCO, EVELIA	089B-168	S1,L7F	LIMITED TERM DRIVERS LICENSE	MISTY	AMY
PARAMO-MARTINEZ, RICARDO	054-095	S1,L7F	WRONG ADDRESS ON LICENSE	KRISTI	AMY
TORRES, DYLAN	029-070	S1,L7F	NOT OCCUPIED	MEGAN	AMY