



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, June 12, 2023, 9:00 a.m.

A G E N D A

- I. Call to order by Chairperson; invocation by Denise York
- II. Approve Agenda
- III. Old Business
 1. Minutes: May 22, 2023
 2. Miscellaneous:
 - a. Timber
 - b. Freeport Approval Listing Updated
- IV. New Business:
 - a. Affidavit 2022-19
 - b. Homestead Exemption:
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous – Eller, Martha W 078-125
 - 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 --
 - vi. Miscellaneous – Ayers, Deborah 043-193
 - d. Redaction Request: Dorsey, Anita S 134-006T
Hise, Tricia L 047-004B,C,D, 024-095E, 073-077B,
102-091

Agenda—Page 2

Thomas, Amy S 111-107 & 111-108

Turner, Jeffery 041-169J

Wooley, Pamela 128-010 & 128-045

e. Exempt Property Application: Israel CME Church 114C-009

f. Refund Request: Allen, Marlene 104-280

g. Status Update from Chief Appraiser

h. Miscellaneous:

Next meeting: June 26, 2023 (Monday)

Upcoming Holidays None



HABERSHAM COUNTY

Board of Tax Assessors

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

706-839-0100

FAX: 706-754-8079

Monday, June 12, 2023 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Monday, June 12, 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.

Denise York delivered the invocation.

Approval of Agenda:

Motion made by Mariah Holbrooks to approve the June 12, 2023 agenda with a 2-part Executive Session added; seconded by Denise York; voted unanimously to approve motion.

Old Business:

Board Minutes: May 22, 2023

Motion made by Michael Larson to forego the reading and approve the minutes of May 22, 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Miscellaneous:**Timber Update:**

Ms. Church provided the Board with an update on Timber. She reported that not all the parcels are able to be completed. Mike Cress emailed Ms. Church 6 out of the 12 parcels, and she is taking those into consideration as she reviews the property sales.

Freeport Updated Approval Listing

Ms. Garmon provided the Board with an updated listing of Freeport Exemptions office staff had received for Tax Year 2023. Motion made by Bill Terry to approve the updated Freeport Listing for Tax Year 2023; seconded by Michael Larson; voted unanimously to approve motion.

2023 Sales Report (Before Changes)

Ms. Garmon provided the Board with a sales report before any changes had been made. Motion made by Mariah Holbrooks to allow office staff to make adjustments as needed; seconded by Bill Terry; voted unanimously to approve motion. Denise York also asked what changes were made in the Bi-Tek system and Ms. Church explained that parcels had been duplicated when running reports but it has been resolved by Bi-Tek. The Board also received the sales report for Neighborhoods 1000 to 3207 after Ms. Church has reviewed the neighborhoods.

New Business:**Affidavit 2022-19**

Motion by Michael Larson to approve the 2022 19 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 Michael Larson; voted unanimously to approve motion.

Miscellaneous: Eller, Martha 078-125

Ms. Garmon provided the Board with an 100% Total Disabled Veteran Homestead exemption filed by Ms. Martha Eller. Ms. Eller's husband passed away December 30, 2022 and our office failed to notify her until a few weeks ago. Motion made by Michael Larson to approve the homestead exemption for Ms. Martha Eller for Tax Year 2023; seconded by Bill Terry; 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. Motion made by Denise York to approve the releases for all covenants expiring in 2022; 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 Bill Terry to approve all new applications for CUVA for Tax Year 2023 for properties over 10 acres with recommended approval by appraisal staff; seconded by Mariah Holbrooks; all in favor with exception by Denise York because of family being on the listing.

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 Denise York; 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 Michael Larson 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 Bill Terry; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, Eligibility Concerns, for Tax Year 2023.

DTECA & DTECB Properties LLC

Motion made by Bill Terry to approve the applications for Conservation Use Valuation Assessment for DTECA & DTECB Properties for Tax Year 2023; seconded by Denise York; voted unanimously to approve motion.

K & J Cattle Company

Motion made by Michael Larson to deny the application for Conservation Use Valuation Assessment for K & J Cattle Company for Tax Year 2023 due to ownership, use, & anticipated income not received; seconded by Denise York; voted unanimously to approve motion.

JDJ Entertainment LLC & Riba Rica Farms LLC

Motion made by Denise York to approve JDJ Entertainment & Riba Rica Farms contingent upon tax returns being submitted for Tax Year 2023; seconded by Michael Larson; voted unanimously to approve motion.

Conservation Use Miscellaneous: Ayers, Deborah

043-193

Ms. Garmon provided the Board with a letter office staff had received from Ms. Deborah Ayers. Ms. Ayers would like to come out of her Conservation Use covenant for Tax Year 2023. She is 69 years of age and has met all the qualifications of ownership. Motion made by Michael Larson to approve Ms. Deborah Ayers to come out of Conservation Use for Tax Year 2023; seconded by Denise York; voted unanimously to approve motion.

Redaction Requests:

Bush, Robyn 130-054C

Ms. Garmon provided the Board with a redaction request she had received from Ms. Robyn Bush. Ms. Bush is a correctional employee. Motion made by Bill Terry

to approve redaction request for Ms. Robyn Bush for Tax Year 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Dorsey, Janet 134-006T

Ms. Garmon provided the Board with a redaction request she had received from Ms. Janet Dorsey. Ms. Dorsey is a Law Enforcement Officer. Motion made by Mariah Holbrooks to approve redaction request for Ms. Janet Dorsey for Tax Year 2023; seconded by Denise York; voted unanimously to approve motion.

Hise, Tricia 047-004B, 004C, 004D, 024-095E, 073-077B, 102-091

Ms. Garmon provided the Board with a redaction request she had received from Ms. Tricia Hise. Ms. Hise is the Chief Magistrate Judge for Habersham County. Motion made by Michael Larson to approve redaction request for Ms. Tricia Hise for Tax Year 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Thomas, Amy 111-107 & 111-108

Ms. Garmon provided the Board with a redaction request she had received from Ms. Amy Thomas. Ms. Thomas is a Magistrate Judge for Habersham County. Motion made by Bill Terry to approve redaction request for Ms. Amy Thomas for Tax Year 2023; seconded by Michael Larson; voted unanimously to approve motion.

Turner, Jeffery 041-169J

Ms. Garmon provided the Board with a redaction request she had received from Mr. Jeffery Turner. Mr. Turner is a Law Enforcement Officer. Motion made by Michael Larson to approve redaction request for Mr. Turner for Tax Year 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Wooley, Pamela 128-010 & 128-045

Ms. Garmon provided the Board with a redaction request she had received from Ms. Pamela Wooley. Ms. Wooley is the Probate Judge for Habersham. Motion

made by Denise York to approve redaction request for Ms. Pamela Wooley for Tax Year 2023; seconded by Bill Terry; voted unanimously to approve motion.

Exempt Property Application: Israel CME Church 114C-009

Ms. Garmon provided the Board with an Exempt Property Application that had been received from Israel CME Church. Israel CME Church has owned this property since 2010 and it has been used for overflow parking. Motion made by Mariah Holbrooks to approve Exempt Property Application for Israel CME Church for Tax Year 2023 and to provide a refund for Tax Year 2022, 2021, & 2020; seconded by Bill Terry; voted unanimously to approve motion.

Refund Request: Allen, Marlene 104-280

Ms. Garmon provided the Board with a Refund Request she received from Ms. Marlene Allen. Ms. Allen was being charged with 2.82 acres of land. However, in 2013, she deeded 1.08 acres of land to her grandson to build a house on and our office never deducted the acreage from Ms. Allen. A refund should be issued to Ms. Allen in the amount of \$647.12 for 3 years. Motion made by Denise York to approve the refund request for Tax Year 2022, 2021, & 2020 for Ms. Marlene Allen; 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:

- Currently have been busy with Neighborhood Reviews. As of today, we are up to Neighborhood 3900.
- Ms. Garmon & Ms. Church attended CAVEAT in Athens a few weeks ago. We learned of the Homestead Tax Relief Grant that will be applied to this year's Tax bills. The information does not have to show on the assessment notices but the Tax Commissioner has to be sure it's on the tax bills.
- Ms. Church provided the Overall Qualified Statistics for the entire county to the Board: The Qualified Sales are 731 total. Our Median Ratio is 96.729. The PRD is 1.02 and the COD is 10.156. Currently there are 285 sales left to review with 200 of them being Qualified. The 200 Qualified Sales have statistics of a median of 89.524. The PRD is 1.11 and the COD is 31.208.

- Ms. Church informed the Board that we have 2 employees that have turned in their notice. Mandy Green will be leaving us on June 23rd and Misty Dover will be leaving us on July 5th. Ms. Church would like to get someone to do a revaluation instead of hiring 2 employees.

Miscellaneous:

Executive Session:

Chairperson Sgro indicated they wanted to go into Executive Session. She proceeded to ask Ms. Church & Ms. Garmon to leave.

Motion made by Michael Larson to enter Executive Session at 11:54 a.m.; seconded by Bill Terry; voted unanimously to approve motion.

Motion made by Denise York to exit Executive Session at 1:14 p.m.; seconded by Bill Terry; voted unanimously to approve motion.

2023/2024 Budget

Chairperson Sgro asked if anything needed to be modified concerning the budget. Chairperson Sgro will be speaking with Alicia Vaughn, County Manager in the next few days. The following items will be discussed: (1) Request for Proposal—Chairperson Sgro would like to request an additional 15% be added to the \$1,000,000 price we requested in the budget. (2) Ms. Denise York wants to request a contact with a Residential, Industrial, & Commercial Appraiser to assist with county appraisals. This person needs to work with our field appraisers. (3) Chairperson Sgro wants to request the money for new Software recommended by the Peer Review.

Fieldale Farms

Ms. Denise York mentioned Fieldale Farms in Cornelia again and asked Ms. Church if she had a chance to reach out to Hall County to find out who they use. Ms. Church spoke with Steve Watson, Hall County Chief Appraiser and he indicated he had fired 3 of his staff and hired someone else to assist with appraisals. Ms. York wants to obtain someone for the digest in 2024. Ms. Church will go back to this once she

gets notices to the printer. Ms. York mentioned that she noticed the building used as Human Resources for Fieldale is listed as Residential & not Commercial or Industrial. Ms. York indicated that it has been totally remodeled from residential purposes and it is a business office now.

Ms. York mentioned the Sierra Vista Apartments in Cornelia. Ms. York asked Ms. Church if she had looked at doing an income-based appraisal. Ms. Church has not reviewed this currently.

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 1:32 p.m.

Respectfully submitted,



Amy Sgro, Chairperson

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy
Chief Appraiser

<u>NAME</u>	<u>ABSTRACT #</u>	<u>FREPORT AMOUNT</u>	<u>INVENTORY AMOUNT</u>
ETHICON INC	5224	68,122,507	5,259,741
FARM SUPPLY CO	5304	1,119,808	41,882
FOUNDATION GEOTEXTILES LLC	34082	362,063	234
GLOBALTECH INDUSTRIES INC	20246	3,341,649	116,475
GSG FASTENERS LLC	30708	11,674,240	255,101
HABERSHAM METAL PRODUCTS CO	7007	563,248	376,311
HANSON AGGREGATES SOUTHEAST	37050	73,976	1
HANSON AGGREGATES SOUTHEAST	4217	1,582,821	39,456
K & W SUPPLY INC	9099	185,867	0
KELLY PIPE CO	36986	1,181,974	331,437
KLOECKNER METALS CORPORATION	36208	25,904	0
MORGAN CONCRETE COMPANY	22695	274,971	6,092
MY POOL PAL COMPANY LLC	28977	87,757	13,598
NICOLON CORPORATION	11954	14,975,992	473,889
PIEDMONT PROPERTIES OF GEORGIA	12661	1,712,308	3,550
PITTMAN CONSTRUCTION CO	34058	128,563	48,936
PRO TRUSS & COMPONENTS	28636	24,160	0
SALFORD BBI	28788	3,707,969	931,027
WESTLAKE ROYAL WINDOWS LLC	23885	3,778,533	403,180
WILBANKS LUMBER CO	17426	359,308	3,252
CURRAHEE TRAILERS	18462	2,396,676	0
HYFLOW SOUTHEAST INC	35088	2,883,135	603,162
INITIALS INC	27659	160,485	4,328
PBR INC D/B/A SKAPS INDUSTRIES	37066	920,366	0
STEELCELL	25509	128,445	1,546,251

Approved
 m- Bill
 2- michael

Before

SALES REPORT
HABERSHAM COUNTY
068

Residential Qualified

Habersham County 068
Analysis

Sales Ratio

Number of Sales: 976	
Mean Ratio %: 84.200	
Median Ratio %: 79.446	
Mode Ratio %: 75, 77	
Weighted Mean %: 77.497	
Price-Related Differential %: 1.086	
Mean Std Dev %: 33.813	Coef. of Var. %: 40.157
Median Std Dev %: 34.146	Coef. of Var. %: 42.980
	Coef. of Disp %: 25.144
	Coef. of Disp %: 26.034

Commercial Qualified

Habersham County Analysis	068	Sales Ratio		
		Number of Sales: 35		
		Mean Ratio %: 57.844		
		Median Ratio %: 54.514		
		Mode Ratio %: 10, 37, 62, 75		
		Weighted Mean %: 38.031		
		Price-Related Differential %: 1.521		
		Mean Std Dev %: 31.872		
		Median Std Dev %: 32.051		
			Coef. of Var. %: 55.101	Coef. of Disp %: 43.075
			Coef. of Var. %: 58.794	Coef. of Disp %: 45.532

SALES REPORT
HABERSHAM COUNTY 068

Industrial Qualified

Parcel#	Land Code	U/M	#Bldgs	AYB	EYB	Style	Q	MKT-D	Land Units	Zone	O/B	Value	Land Value	App Value	Book	Page	Date	IN	Q	IV	Sales Price	%Ratio	\$Unit
090 025J	0600	10/00	0			0			1,5300 AC	11	0		63,300	63,300	01301	0016	Mar 30 2022	WD	Q	V	80,000	79.125	52287.58
				PIN#: NBH#: 01300 Heated Area: \$Heated Area: 0.00																			
102 010	0641	41/06	2	1967	1970	3	3	2	18,0000 AC	HB		17,910	284,280	1,291,170	01323	0008	Nov 3 2022	WD	Q	I	2,225,000	58.030	24.77
				PIN#: 076 001A NBH#: 03300 Heated Area: 80,894 \$Heated Area: 27.51																			

Habersham County Analysis	068	Sales Ratio
Number of Sales: 2		
Mean Ratio %: 68.578		
Median Ratio %: 68.578		
Mode Ratio %: 58.79		
Weighted Mean %: 58.762		
Price-Related Differential %: 1.167		
Mean Std Dev %: 14.916		
Median Std Dev %: 14.916		
		Coef. of Var. %: 21.751
		Coef. of Var. %: 21.751
		Coef. of Disp %: 15.380
		Coef. of Disp %: 15.380

Habersham County Analysis	068	Sales Ratio		
		Number of Sales: 12		
		Mean Ratio %: 82.751		
		Median Ratio %: 82.294		
		Mode Ratio %: 47, 57, 60, 68, 77, 82, 83, 85, 89, 108, 112, 124		
		Weighted Mean %: 82.438		
		Price-Related Differential %: 1.004		
		Mean Std Dev %: 23.340	Coef. of Var. %: 28.205	Coef. of Disp %: 21.363
		Median Std Dev %: 23.345	Coef. of Var. %: 28.368	Coef. of Disp %: 21.482

SALES REPORT
HABERSHAM COUNTY 068

Residential Qualified

Habersham County 068
Analysis

Sales Ratio

Number of Sales: 594

Mean Ratio %: 98.262

Median Ratio %: 96.840

Mode Ratio %: 100

Weighted Mean %: 96.618

Price-Related Differential %: 1.017

Mean Std Dev %: 19.259

Median Std Dev %: 19.312

Coef. of Var. %: 19.600

Coef. of Var. %: 19.942

Coef. of Disp %: 10.198

Coef. of Disp %: 10.221

NB# 1000-3207

After

RUN DATE: 6/8/2023 12:52 PM

SALES REPORT
HABERSHAM COUNTY 068

Commercial
Qualified

Parcel#	Land Code	U/M	#Bldgs	AYB	EYB	Style	Q	MKT-D	Land Units	Zone	O/B Value	Land Value	App Value	Book	Page	Date	IN	Q	I/V	Sales Price	%Ratio	\$Unit
089B056	0600	40/06	2	1937	1994	1	3	2	1.0000	LT	2,050	29,950	335,660	01319	0148	Sep 20 2022	WD	Q	1	350,000	95.903	21.75
			PIN#: 052C006 NBH#: 01600 Heated Area: 14,510 \$Heated Area: 24.12																			
127 159	0700	48/06	1	2022	2022	1	3	2	0.8800	AC	10,530	51,560	364,290	01308	0875	May 25 2022	WD	Q	V	55,000	93.745	62500.00
			PIN#: 126 070 NBH#: 03200 Heated Area: 7,500 \$Heated Area: 0.00																			

NBH 1000-3207

Habersham County Analysis	068	Sales Ratio
Number of Sales: 14		
Mean Ratio %: 86.938		
Median Ratio %: 94.032		
Mode Ratio %: 94		
Weighted Mean %: 78.215		
Price-Related Differential %: 1.112		
Mean Std Dev %: 18.994		
Median Std Dev %: 20.371		
		Coef. of Var. %: 21.848
		Coef. of Disp %: 12.602
		Coef. of Var. %: 21.664
		Coef. of Disp %: 16.607

RUN DATE: 6/8/2023 1:24 PM

SALES REPORT
HABERSHAM COUNTY 068

Industrial Qualified

Parcel#	Land Code	U/M	#Bldgs	AYB	EYB	Style	Q	MKT-D	Land Units	Zone	O/B Value	Land Value	App Value	Book	Page	Date	IN	Q	I/V	Sales Price	%Ratio	\$Unit
090 025J	0600	10/00	0			0			1,5300 AC	11	0	78,500	78,500	01301	0016	Mar 30 2022	WD	Q	V	80,000	98.125	52287.58
										PIN#: NBH#: 01300 Heated Area: \$Heated Area: 0.00												

NBH 1000 - 3207

Habersham County Analysis	068	Sales Ratio
Number of Sales: 1		
Mean Ratio %: 98.125		
Median Ratio %: 98.125		
Mode Ratio %: 98		
Weighted Mean %: 98.125		
Price-Related Differential %: 1.000		
Mean Std Dev %: 0.000		
Median Std Dev %: 0.000		
Coef. of Var. %: 0.000		
Coef. of Disp %: 0.000		
Coef. of Var. %: 0.000		
Coef. of Disp %: 0.000		

RUN DATE: 6/8/2023 12:54 PM

SALES REPORT
HABERSHAM COUNTY 068

Agricultural
Qualified

Parcel#	Land Code	U/M	#Bldgs	AYB	EYB	Style	Q	MKT-D	Land Units	Zone	O/B	Value	Land Value	App Value	Book	Page	Date	IN	Q	I/V	Sales Price	%Ratio	\$Unit
128 019	0140	50/01	1	1985	2005	5	3	2	33,2400	AC LI	840	287,190	522,040	01313	0168	Jun 30 2022	QC	Q	I	578,000	90.318	261.66	
				PIN#: 096 090 NBH#: 02900 Heated Area: 1,692 \$Heated Area: 341.61																			
130 161	0140	50/01	1	1969	1969	5	3	2	25,7000	AC LI	250	168,590	292,130	01315	0305	Aug 2 2022	AD	Q	I	309,000	94.540	134.70	
				PIN#: 117 106 NBH#: 03000 Heated Area: 1,860 \$Heated Area: 166.13																			
144 005	0140	50/00	0			0			212,7800	AC LI	30	1,027,730	1,027,760	01310	0106	Jun 10 2022	TD	Q	V	950,000	108.182	4464.71	
				PIN#: 115 011 NBH#: 03100 Heated Area: \$Heated Area: 0.00																			
146 093	0130	50/01	1	1948	2010	1	3	3	12,0400	AC AGRI	12,190	112,480	406,020	01322	0732	Oct 27 2022	WD	Q	I	425,000	95.534	173.66	
				PIN#: 117 061F NBH#: 03000 Heated Area: 2,107 \$Heated Area: 201.71																			

Habersham County
Analysis

Sales Ratio

Number of Sales: 16
Mean Ratio %: 92.642
Median Ratio %: 95.985
Mode Ratio %: 95, 96, 100
Weighted Mean %: 93.122
Price-Related Differential %: 0.995
Mean Std Dev %: 20.706
Median Std Dev %: 20.992
Coef. of Var. %: 22.350
Coef. of Disp %: 12.111
Coef. of Var. %: 21.870

NBH 1000-3207

Approved: 
Denied: _____

Approval Listings
June 12, 2023

<u>Name</u>	<u>Map Parcel</u>	<u>Exemptions</u>	<u>Accepted Application</u>	<u>Reviewed Application</u>
ACTON, ASHLEY	051-012V	ES1, EL7F	Megan	Amy
ALLEN, WALTER WAYNE	097-022	EL1, EL7F	Misty	Amy
HARRIS, MARVIN RUSSELL	053-014	ESC, EL1, EL7F	Misty	Amy
HARVELL, BLANCHE	098-044B	ESC, EL2, EL7F	Misty	Amy
KING, CEMEAL B	028-113	ESC, EL1, EL7F	Robin	Amy
LATTANAXAY, KONG	092-037	ESC, EL2, EL7F	Kristi	Amy
MACKO, DANIEL	125-107D	ES1, EL7F	Robin	Amy
MANN, MARTHA L	142-022X	ESC, EL1, EL7F	Megan	Amy
PENDREY, KEITH	141-037	EL7F	Kristi	Amy
POSEY, JOHN	038-050N	ES1, EL7F	Kerston	Amy
RABY, BARBARA	125-053	EL2	Robin	Amy
SIMS, JOSEPHINE	87A-013	ESE	Misty	Amy

Approved
m-mariah
2- Michael

6/12/2023

TO BE RELEASED

[illegible]

Approved
M. Denise
S. Michael

[illegible]

Opponent
Bill
Marshall
2-3-2

[illegible]

Approved
m-michael
g-Denise

FAMILY FARMS/LLCS

NAME	MAP	PARCEL	ACREAGE	CACREAGE	TYPE	LAND USE	VISITED/COMMENTS
O & P RANCH LLC	100	12	38.97	38.97	CONTINUATION	PASTURE	
RONSON & ASSOCIATES LLC	32	8	70.35	69.35	CONTINUATION	MIX	
SNOWY RIVER RANCH LLC	125	85	67.92	67.92	CONTINUATION	MIX	

Approved
M-Michael
2-Bill

[illegible]

Denial

m-michael
2-Denise

2- Denise
2- Michael

WaterShom Board of Assessors
130 Jacobs Way Suite 201
Clarkesville GA 30523

To whom it may concern:

My name is Deborah Ayers. I own the
parcel 043 093 on Paradise Park Road (Spur)

I would like to have my property removed
from the Conservation Program.

I am 69 years old (birthdate 09-20-1953)

I understand that this can be done with
NO PENALTY.

I have owned this property since 3/1/80 and
I am currently in a renewal conservation covenant.

Deborah K. B. Ayers

Attached: a copy of current Driver's License.

Approved
m-michael
2- Denise



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

CONSERVATION USE REQUEST TO END COVENANT WITHOUT PENALTY

Map/Parcel Number(s): Parcel 043 Phone #: 770) 868-9609
Taxpayer Name: Deborah K. B. Ayers 868-9609 (cell)

Reason for ending covenant: (Please check one)



Age 65: O.C.G.A. 48-5-7.4 (q)(3) An owner electing to discontinue the property in its qualify use provided such owner has renewed without an intervening lapse and has reached the age of 65 or older and has kept the property in a qualifying use under the renewal covenant for at least 3 years. (Need a copy of drivers license)



Age 67: O.C.G.A. 48-5-7.4 (q)(4) An owner electing to discontinue the property in its qualify use provided such owner entered into the covenant for bona fide conservation use for the first time after reaching Age 67 and has either owned the property for at least 15 years or inherited the property and has kept the property in a qualifying use under the covenant for at least 3 years. (Need a copy of drivers license)



Medical: O.C.G.A. 48-5-7.4 (q)(2) Any case in which a covenant is breached 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, provided that the board of tax assessors shall require satisfactory evidence which clearly demonstrates that the breach is the result of a medically demonstrable illness or disability. (Need a letter explaining illness from a certified physician) **Please Note: Could result in other covenanted property being removed from Covenant.



Death: O.C.G.A. 48-5-7.4(n)(3) The penalty imposed shall not apply in any case where a covenant is breached solely as a result of the death of an owner who was a party to the covenant. (Need a copy of death certificate)

Deborah K. B. Ayers
Taxpayers Signature

06-06-2023
Date Signed

For Office Use Only:

Tax Year to be removed 2023

Items needed: ☐ Driver's License ☐ Letter from Physician ☐ Death Certificate

Notes: Removed 6-13-23 Approved 6-12-23

USA
Georgia
GOVERNOR Nathan Deal
092053

DRIVER'S LICENSE

DL NO. 050329313
CLASS C
DOB 09/20/1953
EXP 09/20/2024
DEBORAH KAY BATSON
AYERS

5190 OZORA CHURCH RD
LOGANVILLE, GA 30052-3402
WALTON

Restrictions A
Iss 09/16/2016
End NONE

Sex F Eyes BLU
Hgt 5'-08" Wgt 205 lb
DD1 283938331120044721

COMMERCIAL
Deborah K. Batson
Nathan Deal



June 1, 2023

Habersham County Tax Assessors

To Whom it may concern:

There is a mistake regarding the acreage of my property at 193 Allen Dr in Clarksville.

My property is actually 1.72 acres but I am taxed on 2.82 acres. This is a mistake going back to 2013 when I gave my grandson property to build a house on.

Thank you for correcting this acreage so my taxes will be correct going forward, and I'm looking forward to a refund of my overpaid tax for these years.

Regards,

Marlene Allen

P.O. Box 344

Clarksville, Ga. 30523

104-280

\$647.12
Approved refund
for 3 years
m- Denise
2- Michael