



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 26, 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. Old Business**
 - 1. Minutes:** June 12, 2023
 - 2. 2023 Digest**
 - 3. Miscellaneous:**
- IV. New Business:**
 - a. Affidavit 2022-20**
 - b. Homestead Exemption:**
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous – Crowe, Wanda G 039-066
 - c. Conservation Use Valuation Assessment:**
 - i. 2023 Releases –
 - ii. 2023 Recommended Approvals --
 - iii. 2023 Under 10 acres -- NONE
 - iv. 2023 Family Farms/LLC--
 - v. 2023 Eligibility Concerns --
 - vi. Miscellaneous –
 - d. Redaction Request:** Luders, Eric L 132-029A
 - e. Status Update from Chief Appraiser**
 - f. Miscellaneous:**

Next meeting: July 10, 2023 (Monday)

Upcoming Holidays Independence Day (July 4, 2023)



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Monday, June 26, 2023 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Monday, June 26, 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; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: Michael Larson, Member; Bill Terry, Member

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

Mariah Holbrook delivered the invocation.

Approval of Agenda:

Motion made by Denise York to approve the June 26, 2023 agenda; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Old Business:

Board Minutes: June 12, 2023

Motion made by Mariah Holbrook to forego the reading and approve the minutes of June 12, 2023; seconded by Denise York; voted unanimously to approve motion.

2023 Digest

Ms. Church provided the Board with the statistics of sales before & after sale prices. Everything looks good according to the state guidelines. Motion made by Mariah Holbrook to approve digest as presented and mail notices; seconded by Denise York; voted unanimously to approve motion.

Miscellaneous:

Chairperson Sgro informed the Board that she had spoken with County Manager Alicia Vaughn & Commissioner Bruce Palmer regarding personnel. The Board wants to hire another Deputy Chief Appraiser & an Assistant Chief Appraiser to help. Motion made by Mariah Holbrooks to amend the 2023/2024 Budget request to add a Deputy Chief Appraiser & an Assistant Chief Appraiser; seconded by Denise York; voted unanimously to approve motion.

Ms. Garmon provided the Board with a quote from McCormick solutions. Chairperson Sgro asked that Ms. Garmon send it to the County Manager so they could hopefully approve it at the meeting. The Board has questions regarding page 7 of the contract & the billing invoices. Chairperson Sgro thinks it would be good to have it split up with Industrial, Commercial & part of the review. Motion made Mariah Holbrooks to take the contract & pricing information to the county manager for review; seconded by Denise York; voted unanimously to approve motion.

The BOA asked about Building & Planning and the Permits. Chairperson Sgro indicated she was working on this matter since the office is having problems.

New Business:

Affidavit 2022-20

Motion by Mariah Holbrooks to approve the 2022 20 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 Denise York to approve the listing of homestead exemption applications for Tax Year 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Miscellaneous: Crowe, Wanda G 039-066

Ms. Garmon provided the Board with an Age 65 Total School Tax Homestead exemption filed by Ms. Wanda G Crowe. Motion made by Mariah Holbrooks to approve the homestead exemption for Ms. Wanda Crowe for Tax Year 2023; seconded by Denise York; 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 Mariah Holbrooks; 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; 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 Amy Sgro 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 Mariah Holbrooks; voted unanimously to approve motion.

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

Echols & Sons LLC

Motion made by Mariah Holbrooks to approve the application for Conservation Use Valuation Assessment for Echols & Sons LLC for Tax Year 2023; seconded by Denise York; voted unanimously to approve motion.

410 Goss LLC

Motion made by Denise York to deny the application for Conservation Use Valuation Assessment for 410 Goss LLC for Tax Year 2023 based upon the county attorney recommendation; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Redaction Requests:

Luders, Eric L 132-029A

Ms. Garmon provided the Board with a redaction request received from Mr. Eric Luders. Mr. Luders is a Law Enforcement Officer. Motion made by Mariah Holbrooks to approve redaction request for Mr. Eric Luders 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:

- Ms. Church is finished with Neighborhood Reviews.
- Mandy Green's last day was Friday, June 23.
- Ms. Church sent the notices to the printer and they will be mailed on June 30th.

Adjournment

Motion made by Mariah Holbrooks to adjourn the meeting; seconded by Amy Sgro; voted unanimously to approve motion. The meeting was adjourned by Chairperson Sgro at 10:41 a.m.

Respectfully submitted,



Amy Sgro, Chairperson

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy
Chief Appraiser

Approved:  _____

Denied: _____

Approval Listings

June 26, 2023

<u>Name</u>	<u>Map Parcel</u>	<u>Exemptions</u>	<u>Accepted Application</u>	<u>Reviewed Application</u>
LYDEN, JOHN MARTIN III	019-163	ESC, EL2, EL7F	Misty	Amy
ROGERS, LAURA IRWIN	099-008	EL2	Misty	Amy
SAMPLES, MISTY	026-073A	ES1, EL7F	Misty	Amy
WALLER, WILLIAM A JR	102-011R	ESC, EL2, EL7F	Misty	Amy

Approved
M-Renise
2-Mariah

6/26/2023

[illegible]

Approved

m-Denise

2-Methyl

TO BE APPROVED

[illegible]

Approved
M-Nipal
J-Dance

FAMILY FARMS/LLCS

<u>NAME</u>	<u>MAP</u>	<u>PARCEL</u>	<u>ACREAGE</u>	<u>C ACREAGE</u>	<u>TYPE</u>	<u>LAND USE</u>	<u>VISITED/COMMENTS</u>
MCFARMLLC	107	3	30.67	30.67	NEW	TIMBER	
MCFARMLLC	105	21	62	62	NEW	PASTURE	
MCFARMLLC	103	14	41	41	NEW	MIX	
MCFARMLLC	99	209	148.48	148.48	NEW	PASTURE	
RUTTA MISHPACHA 4 LP	26	074D	65.67	65.67	CONT	MIX	
VERDANT FARM LLC	18	24	25.96	25.95	CONT	PASTURE	

Approved
M-Amy Sgo
2-Maria H

ELIGIBILITY CONCERNS

[illegible]

m-mairah
2-Deise