



HABERSHAM COUNTY Board of Tax Assessors

130 Jacobs Way, Suite 201, Clarkesville, GA 30523
706-839-0100 Fax: 706-754-8079

Monday, August 28, 2023, 9:00 a.m.

A G E N D A

- I. Call to order by Chairperson; invocation by Mariah Holbrooks**
- II. Public Comments:**
- III. Approve Agenda**
- IV. Old Business**
 - 1. Minutes:** August 14, 2023
 - 2. Miscellaneous:**
- V. New Business:**
 - a. Affidavit 2023-2**
 - b. Affidavit 2023-3**
 - c. Homestead Exemption:**
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous –
 - d. 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 –
 - e. 2023 Late Appeal Listing**
 - f. Status Update from Chief Appraiser**
 - g. Exempt Property Application:** Habersham Community Theater 3 properties
 - h. Executive Session**
 - i. Miscellaneous:**

Habersham County Board of Assessors

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Next meeting: September 11, 2023 (Monday) **Upcoming Holidays September 4 (Labor Day)**



HABERSHAM COUNTY

Board of Tax Assessors

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Monday, August 28, 2023 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Monday, August 28, 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: Mariah Holbrooks, Member; Michael Larson, Member; Bill Terry, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: Amy Sgro, Chairperson; Denise York, Vice-Chairperson

Motion made by Bill Terry for Mariah Holbrooks to be acting-chair due to the absence of Chairperson Sgro & Vice-Chairperson York; seconded by Michael Larson; voted unanimously to approve motion.

Acting-Chairperson Holbrooks called the meeting to order at 9.00 a.m.

Acting-Chairperson Holbrooks delivered the invocation.

Approval of Agenda:

Motion made by Michael Larson to amend the agenda by removing the Executive Session and approve the August 28, 2023 agenda; seconded by Bill Terry; voted unanimously to approve motion.

Old Business:

Board Minutes: August 14, 2023

Motion made by Bill Terry to forego the reading and approve the minutes of August 14, 2023; seconded by Michael Larson; voted unanimously to approve motion.

Miscellaneous: CUVA: Routt, Jack & Gail 142-009 & 142-009B

Ms. Garmon provided the board with an update on the previously tabled Conservation Use Application filed by Mr. & Mrs. Jack Routt. After further research it was determined that it was placed on the previous excel sheet together due to a Reverse Mortgage. This application does need to be approved for Tax Year 2023. Motion made by Michael Larson to approve Conservation Use Applications for Jack & Gail Routt for Tax Year 2023; seconded by Bill Terry; voted unanimously to approve motion.

New Business:

Affi 2023-2 & 2023-3

Motion by Michael Larson to approve 2023 2 & 2023 3 Affidavit; seconded by Bill Terry; 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 Bill Terry; voted unanimously to approve motion.

Homestead Exemption Miscellaneous:

Murphy, Todd 051-012K

Ms. Garmon provided the Board with a Homestead Exemption filed by Mr. Todd Murphy. Mr. Murphy is a 100% Disabled Veteran and is entitled to homestead exemption for Tax Year 2021, 2022, & 2023. The total refund for his exemption

would be \$5,265.88. Motion made by Michael Larson to approve the homestead exemption for Tax Year 2021,2022, & 2023 and to provide Mr. Murphy a refund; 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 Michael Larson to approve the releases for all covenants expiring in 2022; seconded by Bill Terry; 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 properties over 10 acres with recommended approval by office staff; seconded by Michael Larson; 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 table Amos Creek Stables LLC for Tax Year 2023 for lack of supporting documentation; seconded by Bill Terry; voted unanimously to approve motion. Motion made by Michael Larson to approve all other 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.

2023 Late Appeal Listing

Ms. Garmon provided the board with a listing of late appeals that have been filed with our office. Motion made by Bill Terry to defer to the Board of Equalization with a recommendation for the appeals to not be heard; 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:

- Ms. Church is feeling better since she was out with COVID.
- Ms. Church & Ms. Garmon watched a GAAO presentation on the Sales Ratio Study. The BOCC will file an appeal & McCormick Solutions will assist the county with the appeal.
- The 2023 Digest was approved by the Department of Revenue for the Tax Commissioner to send out tax bills.
- Ms. Church explained that she & Ms. Garmon met with McCormick Solutions and apparently, we will be changing to WinGap in the near future. McCormick & Chairperson Sgro had a meeting with Alicia Vaughn, County Manager but Ms. Church wasn't in attendance. Bill Terry asked Ms. Church to obtain an update from McCormick & the BOCC and present it at the next meeting.
- The Board discussed the appeals and how Ms. Church needed to handle those. Motion made by Bill Terry to give Ms. Church and office staff the authority to make any changes they deem appropriate for the appeals and to provide the Board with a listing with Name, Map & Parcel, and any changes via email; seconded by Michael Larson; voted unanimously to approve motion.

Exempt Property Application: Habersham Community Theater 3 properties

Ms. Garmon provided the Board with an Exempt Property Application she had received from Habersham Community Theater. Upon receiving the application, Ms. Garmon forwarded it to the County Attorney for his opinion. Ms. Garmon received Ralph Taylor's opinion and it is for approval of exempt status. Motion made by Bill Terry to approve exempt status for Habersham Community Theater for Tax Year 2023; seconded by Michael Larson; voted unanimously to approve motion.

Miscellaneous:

Ms. Garmon asked the Board if the Executive Session protocols sent out via email last week needed to be placed in the Policies & Procedures. The Board agreed to place them in the Policies & Procedures since this is recommended by the County Attorney.

Adjournment

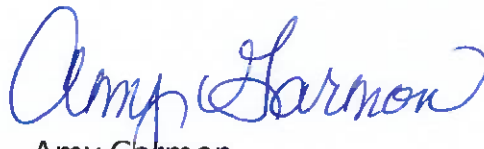
Motion made by Bill Terry to adjourn the meeting; seconded by Michael Larson; voted unanimously to approve motion. The meeting was adjourned by Acting-Chairperson Holbrooks at 10:32 a.m.

Respectfully submitted,



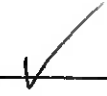
Mariah Holbrooks, Acting-Chairperson

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy
Chief Appraiser

Approved: 
Denied: _____

Approval Listings
August 28, 2023

<u>Name</u>	<u>Map Parcel</u>	<u>Exemptions</u>	<u>Accepted Application</u>	<u>Reviewed Application</u>
BENSON, DORIS	021-248	EL2	MISTY	AMY
BREWER, JAMES R	143-029	EL2	KRISTI	AMY
DENSON, EVELYN LUCILLE	129-066	EL2	KRISTI	AMY
FORD, BETTY H	116B-035	EL2	KERSTON	AMY
GIBBS, RONALD HAMILTON	044-077	EL2	MISTY	AMY
NOSCA, ALLEN	042-218	EL2	KRISTI	AMY
OWENS, ELEANOR	108-216	EL2	KRISTI	AMY
TOOMEY, ROBERT	063-137	EL2	KERSTON	AMY

Approved
m-mike
2-Bill

CUVA APPLICATIONS
8/28/2023

TO BE RELEASED

NAME	MAP	PARCEL	ACREAGE	TYPE	COMMENTS
ALEXANDER, ALMA M	65	016C	28.07	EXPIRED	TO BE RELEASED BY BOARD
BATSON FAMILY LP	43	113	175	EXPIRED	TO BE RELEASED BY BOARD
BATSON FAMILY LP	43	113	86.18	EXPIRED	TO BE RELEASED BY BOARD
BATSON FAMILY LP	44	90	28	EXPIRED	TO BE RELEASED BY BOARD
BATSON FAMILY LP	109	9	58.44	EXPIRED	TO BE RELEASED BY BOARD
BENFIELD, MARY BELLE	32	13	27.15	PASSED	TO BE RELEASED BY BOARD
BLACK, EDNA	21	175	10.13	PASSED	TO BE RELEASED BY BOARD
BLACK, EDNA	21	176	14.38	PASSED	TO BE RELEASED BY BOARD
BLACK, MARVIN & JOEANNE EST	35	35	59.25	PASSED	TO BE RELEASED BY BOARD
CRAWFORD, CHIQUITA SWANN	55	41	50	EXPIRED	TO BE RELEASED BY BOARD
CROUCH, DAVID L	141	89	3.65	EXPIRED	TO BE RELEASED BY BOARD
DAVIDSON, BARRY & NORMA	141	154	14.37	EXPIRED	TO BE RELEASED BY BOARD
ECHOLS & SONS LLC	44	005A	38.91	EXPIRED	TO BE RELEASED BY BOARD
ECHOLS, KALEN & CHELSIE	44	5	6.93	EXPIRED	TO BE RELEASED BY BOARD
HAMES, AUGUSTUS GRANT	141	89	3.65	EXPIRED	TO BE RELEASED BY BOARD
HANEY, TERRI	98	83	12.11	EXPIRED	TO BE RELEASED BY BOARD
HARKNESS, CHARLES	6	30	13.39	EXPIRED	TO BE RELEASED BY BOARD
HARRIS, LOGAN H & KYLE D	144	095B	23.6	EXPIRED	TO BE RELEASED BY BOARD
HARRIS, THOMAS & HELEN	38	075E	372.17	PASSED	TO BE RELEASED BY BOARD
HAYNIE, GENEVIEVE G	10	20	38.73	EXPIRED	TO BE RELEASED BY BOARD
HESTER STANLEY JOINT REV TRUST	126	78	56.25	EXPIRED	TO BE RELEASED BY BOARD
HULSEY, GARY B	29	143	16.02	EXPIRED	TO BE RELEASED BY BOARD
JONES, GEORGE CLINTON & MELISSA L	106	016A	10.14	EXPIRED	TO BE RELEASED BY BOARD
JVW ENTERPRISE GEORGIA LLC	48	24	40	EXPIRED	TO BE RELEASED BY BOARD
KEMPEY, JENNIFER BATSON & ETAL	44	90	28	EXPIRED	TO BE RELEASED BY BOARD
KINNEY, JAMES	109	211	50.83	PASSED	TO BE RELEASED BY BOARD
LL HERRIN FAMILY FARMS LLLP	21	249	14.92	EXPIRED	TO BE RELEASED BY BOARD
LOGGINS, JOHN & LINDA	131	62	49.32	PASSED	TO BE RELEASED BY BOARD
LOUDERMILK, MRS JD	131	2	23.84	PASSED	TO BE RELEASED BY BOARD

Approved
M-Michael
8-8-11

MAPLE SPRINGS HOLDINGS LLC	128	031B	163.4	EXPIRED	TO BE RELEASED BY BOARD
MARTIN, DOREEN & SALLIE	55	41	50	EXPIRED	TO BE RELEASED BY BOARD
MASSEY, DEBORAH B	21	249	14.92	EXPIRED	TO BE RELEASED BY BOARD
MERROW, JAN & ETAL	63	129	253.4	EXPIRED	TO BE RELEASED BY BOARD
MILTON, MARTIN JR	126	030D	60.99	EXPIRED	TO BE RELEASED BY BOARD
NICHOLS, MARY ANNE P	39	10	41.85	EXPIRED	TO BE RELEASED BY BOARD
NICHOLSON, JULIAN O & DIANE	36	2	281.58	EXPIRED	TO BE RELEASED BY BOARD
OVERSTREET, JAMES & SARAH	126	78	56.25	EXPIRED	TO BE RELEASED BY BOARD
OVERSTREET, SARAH E	1269	78	56.25	EXPIRED	TO BE RELEASED BY BOARD
RICH, MARK	39	050A	11.67	EXPIRED	TO BE RELEASED BY BOARD
RUDESEAL, CHARLES ESTATE	55	13	9.96	EXPIRED	TO BE RELEASED BY BOARD
RUDESEAL, LYNN	55	13	9.96	EXPIRED	TO BE RELEASED BY BOARD
SEGARS, ISREAL DAVID	40	081A	10	PASSED	TO BE RELEASED BY BOARD
STEVENS, JOHN A TRUST	63	129	253.4	EXPIRED	TO BE RELEASED BY BOARD
SUTTON R L	16	25	31.09	EXPIRED	TO BE RELEASED BY BOARD
THOMPSON, JOSEPH JAMES	99	002A	10	EXPIRED	TO BE RELEASED BY BOARD
TROTTER, JOE & FRANCES	40	101	10	EXPIRED	TO BE RELEASED BY BOARD
WATKINS, MIRIAM REBECCA	48	24	40	EXPIRED	TO BE RELEASED BY BOARD
WILBANKS, JOSEPH	65	16	356.47	EXPIRED	TO BE RELEASED BY BOARD
YOUNGBLOOD, KENNETH	144	150	29.29	EXPIRED	TO BE RELEASED BY BOARD

[illegible]

Approved
m-Bill
g-milk

FAMILY FARMS/LLC'S

8/28/2023	MAP	PARCEL	ACREAGE	C ACREAGE	TYPE	LAND USE	VISITED, NO SUPPLEMENTAL DOCUMENTS AS OF 08/22/23	VISITED/COMMENTS
AMOS CREEK STABLES LLC	19	170	17.74	17.74	NEW	PASTURE	VISITED	
DOUBLE VIEW LLC	108	031B	64.77	64.77	NEW	PASTURE	VISITED	
KELLY BEA PROPERTIES LLC	130	175	51.55	50.55	NEW	PASTURE	VISITED	

Approved
M-mike
2-Bill

Table (Amos Creek)
M-mike
2-Bill

2023 LATE APPEALS

<u>NAME</u>	<u>MAP</u>	<u>PARCEL</u>
DAVIS SHAWN	6	81
SHOCKLEY CHERYL	20	151
HOLMES CHARLES E	22	17
BREWER DEBRA	28	176
STAMEY RAY HAROLD	78	127
ROOK AT CORNELIA LLC	83	38
ROOK AT CORNELIA LLC	83	39
ROOK AT CORNELIA LLC	83	40
ROOK AT CORNELIA LLC	83	41
SHIELDS BRITTANY	102	165
DREW TIMOTHY & JAIME	127	202A
CANUP LUCAS	141	35A

Defer to BOE
w/ recommendation
Not to hear
m- Bill
a- Mike