



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, August 14, 2023, 9:00 a.m.

A G E N D A

- I. Call to order by Chairperson; invocation by Denise York**
- II. Public Comments:** Borrow, Constance
- III. Approve Agenda**
- IV. Old Business**
 - 1. Minutes:** July 24, 2023
 - 2. Miscellaneous:**
- V. New Business:**
 - a. Affidavit 2023-1**
 - b. Homestead Exemption:**
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous – Greene, Lu Anne 125-131V
 - 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 –
 - d. 2023 Appeal Update**
 - e. Status Update from Chief Appraiser**
 - f. Miscellaneous:**

Next meeting: August 28, 2023 (Monday)

Upcoming Holidays None



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Monday, August 14, 2023 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Monday, August 14, 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; Bill Terry, Member; Amy Garmon, Secretary

Absent: Michael Larson, Member; Joan Church, Chief Appraiser

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

Denise York delivered the invocation.

Approval of Agenda:

Motion made by Denise York to approve the August 14, 2023 agenda; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Public Comments: Barrow, Constance 025-147

Ms. Constance Barrow appeared before the Board to discuss the possibility of her Conservation Application being approved even though she is under the 10.00 acre limit. Ms. Barrow explained that she originally had Conservation Use on 10 plus acres and last year she sold a portion to her neighbor. She stated she plainly forgot about the Covenant and was stuck with a \$7000 penalty which she did pay.

Chairperson Sgro explained that the decision to approve or deny the Conservation

Use Application would be brought up in New Business and then they would take a closer look at it.

Old Business:

Board Minutes: July 24, 2023

Motion made by Bill Terry to forego the reading and approve the minutes of July 24, 2023; seconded by Denise York; voted unanimously to approve motion.

New Business:

Affi 2023-1

Motion by Bill Terry to approve the 2023 1 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.

Homestead Exemption Miscellaneous:

Greene, Lu Anne 125-131V

Ms. Garmon provided the Board with a Homestead Exemption filed by Ms. Lu Anne Greene. Ms. Greene came in on July 11, 2023 to sign for homestead and even though office staff told her it would be for Tax Year 2024, she wanted it put before the Board to be retroactive back to 2023. Motion made by Denise York to deny Ms. Lu Anne Greene's homestead exemption 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 Mariah Holbrooks 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 Mariah Holbrooks to table the Conservation Applications for Jack & Gail Routt for Tax Year 2023 so office staff can obtain additional information; seconded by Denise York; voted unanimously to approve motion. Motion made by Mariah Holbrooks to approve the other applications on the attached listing for properties over 10 acres with recommended approval by office staff; seconded by Bill Terry; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, under 10 acres, for Tax Year 2023. Motion made by Mariah Holbrooks to approve all new applications for CUVA for Tax Year 2023 for properties under 10 acres 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, Family Farms/LLC's/LP's, for Tax Year 2023. Motion made by Mariah Holbrooks 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. Motion made by Denise York to approve the new applications for CUVA, Eligibility Concerns with recommended approval by the appraisal staff; seconded by Bill Terry; voted unanimously to approve motion.

2023 Appeal Update

Ms. Garmon informed the board that we currently have 284 appeals. However, the deadline is 5:00 p.m. today and we still must wait for any that may be postmarked today. The Board did discuss the appeals & what information property owners need to be aware of. The Board would like to have a “checklist” of what information is needed when filing appeals. For example: the date of comps to be used; appraisals & dates if they file for arbitration, etc. Chairperson Sgro mentioned having a rack cards and to possibly place them at banks and provide them to local attorneys. It was mentioned to possibly send as a pdf to all local attorneys and anyone handling the purchasing of property in the county. Bill Terry also mentioned his subdivision of Wildwood Circle and how some of his neighbors’ buildings went up, but the land remained the same. The Board also mentioned they want to see all adjustments that are made on the appeals before making them. Chairperson Sgro mentioned to Ms. Garmon to have a listing of all appeals for the Board and any that are questionable to meet with the Board. It was noted that a letter should be sent to each appellant with a date their appeal will be presented to the Board to be reviewed. Include in the letter a note that the meeting is open to the public and the appellant can appear if they choose too.

Status Update from Chief Appraiser

There is no status update for this meeting since Ms. Church was unable to attend due to illness.

Miscellaneous:

Denise York brought up Personal Property and Sierra Vista apartments. Sierra Vista submitted an amended return for Tax Year 2023, and it seems they may need to be audited by Traylor Business. It was also mentioned about the value of the real property owned by Sierra Vista Apartments. Ms. York said she would like us to start using income for the apartment complexes and that most income is available online for free. The Board did mention the Contract with McCormick Solutions and Ms. York wants to be sure commercial properties are looked at first. The Board also wants to review the contract with McCormick before it is signed by the County Manager.

Bill Terry spoke about the possible Lunch & Learn. He has spoken with Ty Akin, County Commission Chairman, and Mr. Akin indicated the county would pay for lunch for this event. The Board mentioned sending an invitation out beforehand asking for questions to be sent in ahead of time. The Board will create a power point with these questions along with other information for the Lunch & Learn. Chairperson Sgro would also like to give each attendee a notebook & pen for taking notes along with an agenda & a handout with some information on it regarding who to submit various info too. For example: permits, zoning, annexations, etc. The Board is considering holding this event February 12 at the aquatic center between 9 a.m. to 11 a.m. in place of their regular schedule meeting. The Board will work on a different name instead of a Lunch & Learn.

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 11:13 a.m.

Respectfully submitted,



Amy Sgro, Chairperson

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy
Chief Appraiser

Approved: _____

Denied: _____

Approval Listings
August 14, 2023

<u>Name</u>	<u>Map Parcel</u>	<u>Exemptions</u>	<u>Accepted Application</u>	<u>Reviewed Application</u>
AURORA, PATRICIA	009-049A	ESC, EL2, EL7F	KRISTI	AMY
BURRELL, DONALD KEITH	047-011	EL2	KRISTI	AMY
FALLS, SUE KAREN	102-013B	EL2	KRISTI	AMY
GERRIN, LARRY	083-122	ESC, EL2, EL7F	MISTY	AMY
HAUCK, LORES	102-159	EL2	KRISTI	AMY
HOLLINGSWORTH, DIANA	023-083	EL2	KRISTI	AMY
IRVIN, RAYMOND	027-089	EL2	KRISTI	AMY
LYONS, MICHAEL	099-079	EL2	KRISTI	AMY
MIDDLETON, FRANK	020-206	EL2	KRISTI	AMY
NIX, WILLIAM AND LAVALLE	140-111	EL2	KRISTI	AMY
NORMAN, LEE WILLIE	111-096S	EL2	KRISTI	AMY
SPAULDING, TROY DAN	125-066	ES1, EL7F	KRISTI	AMY
STAMEY, RANDY	034-044	EL3	KRISTI	AMY

Approved
m- Mariah
2- Denise

TO BE RELEASED

[illegible]

not a
Co. city split.
update list
per BOA

has it been
visited

Approved
m-m-m-m-m
2-611

[illegible]

approved
m-marian
a- Bill
e M-Marian
a- Denise

[illegible]

2-3-2011
Mars
Opposition

FAMILY FARMS/LLC'S

NAME	MAP	PARCEL	ACREAGE	C ACREAGE	TYPE	LAND USE	VISITED/COMMENTS
JH2ANT LLC	102	194	16.24	16.24	NEW	TIMBER	VISITED
MAPLE SPRINGS HOLDINGS LLC	128	031B	163.4	163.4	NEW	PASTURE	VISITED
IMIZE FARM LLC	109	011A	30.03	30.03	NEW	TIMBER	VISITED
PATTON FARM LLC	128	031E	135.81	135.81	NEW	PASTURE	VISITED
TURKEY HILL HOLDINGS LLC	128	031A	64.14	64.14	RENEWAL	PASTURE	VISITED
TURKEY HILL HOLDINGS LLC	128	27	20.75	20.75	RENEWAL	PASTURE	VISITED

Approved
m-n-n-arian
Bill
2-

[illegible]

Approved
m-Daniel
2-Bill