



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

A G E N D A

I. Call to order by Chairperson; invocation by Bill Terry

II. Approve Agenda

III. Old Business

1. Minutes: July 10, 2023

2. Miscellaneous:

IV. New Business:

a. Homestead Exemption:

i. 2023 Approval Listing ---

ii. 2023 Denial Listing --

iii. Miscellaneous --	Bradford, Lisa Marie	127-096
	Hale, Theresa	023-111
	Herrington, Keith	029-150K
	Martin, Juanita W	098-062
	Sanders, Billy	082-001F
	Taylor, Charles	078-185
	Terrell, Jordan	074-001V

b. Conservation Use Valuation Assessment:

i. 2023 Releases --

ii. 2023 Recommended Approvals --

iii. 2023 Under 10 acres --

iv. 2023 Family Farms/LLC-- NONE

v. 2023 Eligibility Concerns -- NONE

vi. Miscellaneous --

- c. **Redaction Request:** Garrison, Pamela
- d. **Status Update from Chief Appraiser**
- e. **Miscellaneous:**

Next meeting: August 14, 2023 (Monday)

Upcoming Holidays None



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

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

Absent: Mariah Holbrooks, Member

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

Bill Terry delivered the invocation.

Approval of Agenda:

Motion made by Bill Terry to approve the July 24, 2023 agenda; seconded by Michael Larson; voted unanimously to approve motion.

Public Comments: Minish, John 022-104

Mr. John Minish appeared before the Board to question why his tax bill went up in the amount shown on the assessment notice. Ms. Church explained the values & how we determine the value but he didn't seem to understand. Ms. Church also explained that there would be a tax credit on his tax bill from the Governor's Homestead Tax Relief Program. Chairperson Sgro also explained how Conservation Use would help him. Mr. Minish doesn't think he should be paying any school taxes, but he has an extra home on his property and therefore he can't get

homestead on it. He must pay school taxes on the extra house. Mr. Minish will get his daughter & son to call our office to discuss Conservation Use.

Old Business:

Board Minutes: July 10, 2023

Motion made by Michael Larson to forego the reading and approve the minutes of July 10, 2023; seconded by Bill Terry; voted unanimously to approve motion.

New Business:

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 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 Denise York to approve the denial listing of homestead exemption applications for Tax Year 2023; seconded by Bill Terry; voted unanimously to approve motion.

Homestead Exemption Miscellaneous: Bradford, Lisa Marie 127-096

Ms. Garmon provided the Board with a Freeze Exemption filed by Ms. Lisa Marie Bradford. Mrs. Bradford had originally come in to sign for homestead on January 30, 2023 but we failed to get her to sign the Freeze card. Ms. Garmon called her and asked her to come in by May 1st. Mrs. Bradford came in on July 12, 2023 and signed the card. Motion made by Michael Larson to approve the Freeze exemption for Ms. Lisa Marie Bradford for Tax Year 2023; seconded by Denise York; voted unanimously to approve motion.

Hale, Theresa 023-111

Ms. Garmon provided the Board with a Age 65 Homestead Exemption filed by Ms. Theresa Hale for Tax Year 2023. Ms. Hale came in on July 7, 2023 and made the

application. Motion made by Bill Terry to deny the Age 65 Homestead Exemption for Ms. Theresa Hale for Tax Year 2023; seconded by Denise York; voted unanimously to approve motion.

Herrington, Keith 029-150K

Ms. Garmon provided the Board with a standard Homestead exemption filed by Mr. Keith Herrington for Tax Year 2023. Mr. Herrington's homestead exemption was removed for Tax Year 2022 due to a returned assessment notice however, Mr. Herrington never moved, and his driver's license has always been the property address. Motion made by Michael Larson to approve the homestead exemption for Mr. Keith Herrington for Tax Year 2023; seconded by Denise York; voted unanimously to approve motion.

Martin, Marty 098-062

Ms. Garmon provided the Board with a 100% disability exemption for Mr. Marty Martin. On July 10, 2023, Ms. Juanita Wade, Mr. Martin's ex-wife came in with the audit letter and said he was living in the home on January 1, 2023. Ms. Wade is requesting the homestead for Tax Year 2023 even though Mr. Martin doesn't live there anymore. Motion made by Denise York to deny for Tax Year 2023; seconded by Bill Terry; voted unanimously to approve motion.

Sanders, Billy 082-001F

Ms. Church provided the Board with an Age 65 Total School Tax Exemption for Mr. Billy Sanders. Mr. Sanders came in on July 10 and requested to sign for the exemption and wants it for Tax Year 2023. Mr. Sanders filed an income affidavit indicating he does not have to file an income tax return, however Mr. Sanders still owns a Turf business in Sparta, Georgia. In the past, Mr. Sanders has not wanted to supply his income tax return to us. Motion made by Denise York to deny homestead exemption for Mr. Billy Sanders for Tax Year 2023; seconded by Michael Larson; voted unanimously to approve motion.

Terrell, Jordan 074-001V

Ms. Garmon provided the Board with a Standard homestead exemption for Mr. Jordan Terrell. Mr. Terrell signed the exemption before April 1, 2023 however, his driver's license was not changed to the new address until April 10, 2023. Motion made by Denise York to deny the homestead exemption for Mr. Jordan Terrell for Tax Year 2023; seconded by Bill Terry; voted unanimously to approve motion.

Taylor, Charles 078-185

Ms. Garmon provided the Board with a 100% disabled Veteran Homestead Exemption filed by Mr. Charles Taylor. Mr. Taylor became 100% disabled with the VA in 2021 and therefore is eligible for homestead for Tax Year 2022 & 2023. Motion made by Bill Terry to approve the 100% disabled Veteran Homestead Exemption for Mr. Charles Taylor for Tax Year 2022 & 2023; seconded by Michael Larson; 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; 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, 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 Michael Larson; 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 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 Bill Terry; voted unanimously to approve motion.

Redaction Requests:

Garrison, Pamela

Ms. Garmon provided the Board with a redaction request received from Pamela Garrison. Ms. Garrison is a law enforcement officer. Motion made by Bill Terry to approve redaction request for Pamela Garrison for Tax Year 2023; seconded by Michael Larson; all in favor with exception of Denise York due to knowing Ms. Garrison personally.

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 has been very busy with taxpayers, phone calls & digest information. We've had 2 employees on vacation the past 2 weeks but the rest of the staff did a great job handling the phone calls & taxpayers.
- Ms. Church attended the BOCC meeting on July 17 to discuss McCormick Solutions. The BOCC did approve to contract with McCormick. On Tuesday, Ms. Church & Ms. Garmon will be meeting with McComick. Ms. York mentioned that Commercial needs to be done first. Ms. Church agreed that Commercial & Industrial properties are both at the top of the list of items to be done. Chairperson Sgro would like to see the contract before it is signed however, Ms. Church said it was approved for the County Manager to sign it and it would go to the County Attorney first.
- Ms. Church also informed the Board that as of this morning we have 68 appeals with about 2 weeks left of the appeal period.

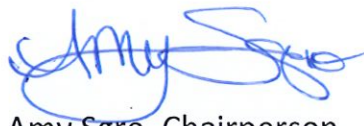
Miscellaneous:

Bill Terry indicated he would like our department to host a "Lunch & Learn" for city managers & various departments to learn about how we determine values, mill rates, etc. Chairperson Sgro wants to have a chart that shows what our department needs, what we can't get & the issues it creates by not having these items. Bill Terry would also like to see each employee's name, title, appraiser status, job responsibilities, & salary. Ms. Garmon will bring various information to the next meeting in August to discuss.

Adjournment

Motion made by Michael Larson to adjourn the meeting; seconded by Bill Terry; voted unanimously to approve motion. The meeting was adjourned by Chairperson Sgro at 11:29 a.m.

Respectfully submitted,



Amy Sgro, Chairperson

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy
Chief Appraiser

Approved: 

Denied: _____

Approval Listings
July 24, 2023

<u>Name</u>	<u>Map Parcel</u>	<u>Exemptions</u>	<u>Accepted Application</u>	<u>Reviewed Application</u>
ALLEN, THURMAN	022-231	EL2	KRISTI	AMY
BENFIELD, LARRY AND REGINA	032-015	EL2	KRISTI	AMY
BRIDGES, ROYCE EUGENE	098-010B	ELL2	MISTY	AMY
BURTON, RICHARD	108-185A	EL3	KERSTON	AMY
CANTRELL, RONNIE	054-061	EL2	KRISTI	AMY
CHASTAIN, CHEE CHEE	155-043	EL2	MISTY	AMY
CONLEE, BONALEE	097-035D	EL2	KRISTI	AMY
FREE, NELSON	038-064	EL2	KRISTI	AMY
GATES, CHARLES	072-007B	EL2	KRISTI	AMY
HARDY, TIMOTHY	050-046	ES1, EL7F	MISTY	AMY
IVESTER, JOHN P	127-085	EL2	KRISTI	AMY
IVESTER, SARAH	127-194D	ES3	MISTY	AMY
MULLIGAN, CECELIA	051-008X	EL1	KRISTI	AMY
NEWSOME, WENDY	096-041M	ES1, EL7F	MISTY	AMY
NIX, MARTHA	069-062	EL2	MISTY	AMY
NIX, WILLIAM AND LAVALLE	140-111	EL2	KRISTI	AMY
PATTON, SHEILA	128-030	ESC, EL2, EL7F	MISTY	AMY
PECK, MARIE	048-011	EL3	MISTY	AMY
PITTS, CARLA PEYTON	129-115	EL3	ROBIN	AMY
REYNOLDS, RONALD AND DEBORAH	068-075H	EL2	KRISTI	AMY
RODRIGUEZ, ANGELA	084-055F	S1,L7F	KRISTI	AMY
SNYDER, VICTORIA	099-208R	RL2	KRISTI	AMY
STAMEY, RANDY	034-044	EL3	KERSTON	AMY
THOMPSON, PAULINE	033-116	EL2	KRISTI	AMY
TIPPIT, GRACE	020-221	ES1, EL7F	KRISTI	AMY
WEHR, GUDRUN	065-120	ESC, EL2, EL7F	MISTY	AMY

Approved
m-mike
2-Denise

Approved: _____
Denied: ✓ _____

DENIAL LIST : Board Meeting

July 24, 2023

<u>Name:</u>	<u>Map/Parcel:</u>	<u>Exemption:</u>	<u>Reason for denial:</u>	<u>Accepted Application</u>	<u>Reviewed Applic</u>
BUREL, JOHN CHARLES & JOANNE	124-050	L2	INCOME OVER \$12K	KRISTI	AMY

Denied
in Person
2-Bill

Miscellaneous Homestead for BOA Meeting July 24

Map	Parcel	Name	Exemption	Notes
		<i>Approved</i>		originally came in on January 30 to sign however the L7F card failed to be signed. Amy called her and told her to come in by May 1. She came in to sign on July 12, 2023 to sign. She also stated she came in the next day after my phone call to sign the application but we don't have one signed for her. No freeze value for 2023. Recommend Approval
127	96	Bradford, Lisa Marie	L7F	
23	111	Hale, Theresa	SC,L1,L7F	<i>Denied M-Bill a-Denise</i>
		<i>Approved M-mike a-Denise</i>		sent address change letter in 2021 however he says he didn't respond cause he never moved. He did have the address letter from 21 that he just found.
29	150K	Herrington, Keith	S1,L7F	
		<i>Denied M-Denise a-Bill</i>		Received Audit letter but never came in. Ex-Wife came in and said he was living in home on January 1, 2023. Property in Ex-Wife's name for 2024 but was in both name for 2023. She signed income Affidavit on July 10 because she has protective orders against him. Divorced was finalized on February 3, 2023.
98	62	Martin, Marty	S1,L3,L7F	signed exemption July 10, 2023 & wants it for 2023. Still owns a business in Sparta, GA but he signed income affidavit. <i>Denied M-Denise a-mike a-Bill</i>
82	1F	Sanders, Billy	L2	Drivers License not changed until April 10, 2023. <i>Denied M-Denise a-Bill</i>
74	1V	Terrell, Jordan	S1	Became 100% disabled on April 2021. Wants for 2022 & 2023. Recommend Approval <i>Approved M-Bill a-mike</i>
78	185	Taylor, Charles	SD,LD	

7/24/2023

NAME _____

MIAP

PARCEL

ACREAGETYPE

COMMENTS

COLBERT, DENNIS E & JIMMIE L TRUST

49

24

22.09

BREACH NO PENALTY

SIGNED FOR 2023 OPTING OUT DURING ASSESSMENT

Opponent
Mike
Bill
2-3-2

TO BE APPROVED

[illegible]

Approved
M. Bill
S. Mike

[illegible]

Approved
m-mite
g-bill