



HABERSHAM COUNTY

Board of Tax Assessors

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

Monday, September 11, 2023, 9:00 a.m.

A G E N D A

- I. Call to order by Chairperson; invocation by Michael Larson**
- II. Public Comments:**
- III. Approve Agenda**
- IV. Old Business**
 - 1. Minutes:** August 28, 2023
 - 2. Miscellaneous:**
- V. New Business:**
 - a. Affidavit 2023-4**
 - b. Homestead Exemption:**
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous – Barrett, Nancy 050-024
 - c. Conservation Use Valuation Assessment:**
 - i. 2023 Releases – NONE
 - ii. 2023 Recommended Approvals -- NONE
 - iii. 2023 Under 10 acres -- NONE
 - iv. 2023 Family Farms/LLC-- NONE
 - v. 2023 Eligibility Concerns -- NONE
 - vi. Miscellaneous –
 - d. Status Update from Chief Appraiser**
 - e. 2023 2nd Notices Listing**
 - f. Executive Session**
 - g. Miscellaneous:**

Next meeting: September 25, 2023 (Monday)

Upcoming Holidays None



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Monday, September 11, 2023 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Monday, September 11, 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.

Michael Larson delivered the invocation.

Approval of Agenda:

Motion made by Denise York to approve the September 11, 2023 agenda; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Old Business:

Board Minutes: August 28, 2023

Motion made by Michael Larson to forego the reading and approve the minutes of August 28, 2023; seconded by Bill Terry; voted unanimously to approve motion.

New Business:

Affi 2023-4

Motion by Mariah Holbrooks to approve 2023 4 Affidavit; seconded by Michael Larson; 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 Bill Terry to approve the listing of homestead exemption applications for Tax Year 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Homestead Exemption Miscellaneous:

Barrett, Nancy 050-024

Ms. Garmon provided the Board with a Homestead Exemption filed by Ms. Nancy Barrett. Ms. Barrett signed for a 100% Totally Disabled Homestead Exemption for Tax Year 2023 but did not bring her disability paperwork or drivers license in until last week. Motion made by Mariah Holbrooks to approve the homestead exemption for Tax Year 2023 for Ms. Nancy Barrett; 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 has been busy with phone calls and trying to process the appeals.
- The Board of Commissioners has decided not to appeal the Sales Ratio Study since Terry & Kelly McCormick advised against it.
- Ms. Church explained that she spent a lot of time last week trying to determine how the Tax Commissioner's software company sent bills to the 2022 new owners and not the 2023.
- Ms. Church explained the county manager has requested information on the EL7F homestead exemption and Bi-Tek is helping us provide the information.

- Bruce Palmer, County Commissioner has requested Joan to be at the September 25 Town Hall Meeting to discuss assessment notices.

2023 2nd Notices Listing

Ms. Garmon provided the Board with a listing of the new notices that have been mailed. Ms. Church explained the information to the Board and they were in agreement with the changes.

Executive Session

Motion made by Mariah Holbrooks to leave the regular meeting and enter Executive Session; seconded by Michael Larson; voted unanimously to approve motion.

Motion made by Michael Larson to exit Executive Session at 1:05 p.m.; seconded by Denise York; voted unanimously to approve motion.

Motion made by Bill Terry to return to regular meeting at 1:10 p.m.; seconded by Denise York; voted unanimously to approve motion.

Miscellaneous:

Commercial, Industrial, & Timber Properties

Denise York mentioned that McCormick would be appraising the Commercial, Industrial & Timber properties. She indicated most people do not report timber. Ms. Church explained that we send letters and information to property owners that are harvesting timber so they can report & pay taxes on the timber.

Town Hall Meeting

Chairperson Sgro & Denise York were invited to attend the Town Hall meeting. Chairperson Sgro will be out of town for the meeting and is unable to attend. The Board suggested that no one should attend the meeting.

Called Meeting

The Board asked Ms. Garmon to advertise a called meeting on October 2 @ 9 a.m. to finish Ms. Church's evaluation.

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 1:29 p.m.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Amy Sgro', with a large, stylized initial 'A'.

Amy Sgro, Chairperson

Attest:

A handwritten signature in blue ink, appearing to read 'Amy Garmon', with a large, stylized initial 'A'.

Amy Garmon

Secretary to the Board of Assessors/Deputy
Chief Appraiser

Approved: 
Denied: _____

Approval Listings
September 11, 2023

<u>Name</u>	<u>Map Parcel</u>	<u>Exemptions</u>	<u>Accepted Application</u>	<u>Reviewed Application</u>
GORDON JEAN A	073-093N	L2	MEGAN	AMY
KASTNER MICHAEL	041-174	L3	MEGAN	AMY
COLE ROBERT	041-233	L3	KRISTI	AMY
TAYLOR RAY	102-264	L2	KRISTI	AMY

Approved
m- Bill
2- mariah

2023 Appeals that received 2nd notices

<u>Name</u>	<u>Map</u>	<u>Parcel</u>	<u>2023 Value</u>	<u>New Value</u>	<u>Comments</u>
ERBELE MARTIN & TAYLOR HARKNESS	28	127	433,350	418,120	EYB CHANGED TO ADJUST FOR DEPRECIATION
HUGHEY ALLISON & TONEY	86	48	420,180	402,390	NOT CUSTOM INSIDE.
HULSEY SANDRA	82	37F	338,420	316,110	AP GIVEN DUE TO REPAIRS NEEDED
MCCLELLON DANNY	25	17	181,220	135,040	VERY ROUGH. ADD UC TO HOUSE.
SAMPLES MISTY	26	73A	995,050	947,380	CORRECTED CHARACTERISTICS OF 2ND BLDG