



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

Wednesday, October 11, 2023, 9:00 a.m.

A G E N D A

- I. Call to order by Chairperson; invocation by Denise York**
- II. Public Comments:**
- III. Approve Agenda**
- IV. Old Business**
 - 1. Minutes:** September 11, 2023
 - 2. Conservation Use:** Amos Creek Stables 019-170
 - 3. Miscellaneous:**
- V. New Business:**
 - a. Affidavit 2023-05**
 - b. Affidavit 2023-06**
 - c. Homestead Exemption:**
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous – Austin, Christopher Lee 070-018H
Brooking, Emerson Dean 142-136A
Chandler, William H 118-038
 - d. Conservation Use Valuation Assessment:**
 - i. 2023 Releases – NONE
 - ii. 2023 Recommended Approvals --
 - iii. 2023 Under 10 acres -- NONE
 - iv. 2023 Family Farms/LLC-- NONE
 - v. 2023 Eligibility Concerns -- NONE
 - vi. Miscellaneous – Hallwood, Lane 126-155

- e. Status Update from Chief Appraiser
- f. 2023 2nd Notice Listing
- g. Redaction Request Listing
- h. Executive Session
- f. Miscellaneous:

Next meeting: October 23, 2023 (Monday)

Upcoming Holidays None



HABERSHAM COUNTY

Board of Tax Assessors

130 Jacob's Way Suite 201, Clarkesville, GA 30523

706-839-0100

FAX: 706-754-8079

Wednesday, October 11, 2023 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Wednesday, October 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; 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.

Denise York delivered the invocation.

Approval of Agenda:

Motion made by Mariah Holbrooks to approve the October 11, 2023 agenda without the Executive Session; seconded by Denise York; voted unanimously to approve motion.

Old Business:

Board Minutes: September 11, 2023

Motion made by Mariah Holbrooks to forego the reading and approve the minutes of September 11, 2023; seconded by Denise York; voted unanimously to approve motion.

Miscellaneous:

Chairperson Sgro brought up the fact that all previous minutes should be redacted on the website regarding taxpayers who are getting their property redacted. Chairperson Sgro also mentioned Executive Session Minutes. She said that she spoke with Donnie Hunt, County Attorney about them and they should be in a sealed envelope. Chairperson Sgro asked that Ms. Garmon reach out to Donnie Hunt to be sure the Board is doing it correctly.

New Business:

Affi 2023-5

Motion by Mariah Holbrooks to approve 2023 05 Affidavit; seconded by Denise York; voted unanimously to approve motion.

Affi 2023-6

Motion by Mariah Holbrooks to approve 2023 06 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.

Homestead Exemption Miscellaneous:

Austin, Christopher Lee 070-018H

Ms. Garmon provided the Board with a Veteran Homestead Exemption filed by Mr. Christopher Lee Austin. Mr. Austin is a 100% disabled Veteran and he became 100% in 2019. Mr. Austin is entitled to a refund for 2021, 2022, 2023. Motion made by Amy Sgro to approve the homestead exemption for Tax Year 2021,2022, 2023 for

Mr. Christopher Lee Austin; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Brooking, Emerson Dean 142-136A

Ms. Garmon provided the Board with a Freeze Exemption filed by Mr. Emerson Dean Brooking on September 12, 2023. Mr. Brooking would like to have the exemption approved for 2023 and wants a refund for previous years since he thinks it was never mentioned to him. Motion made by Denise York to deny the Freeze Exemption for Tax Year 2023 and previous years due to our office providing information numerous times via the assessment notice, tax bills & the county website; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Chandler, William 118-038

Ms. Garmon provided the Board with a Veteran Homestead Exemption filed by Mr. William Chandler. Mr. Chandler is a 100% disabled Veteran and he became 100% in 2021. Mr. Chandler is entitled to a refund for 2022 & 2023. Motion made by Mariah Holbrooks to approve the homestead exemption for Tax Year 2022 & 2023 for Mr. William Chandler; seconded by Amy Sgro; voted unanimously to approve motion.

Conservation Use Valuation Assessment:

The Board reviewed the attached listing of Conservation Applications for Tax Year 2023.

- Caudell, Larry 054-047 Motion made by Amy Sgro to approve Conservation Use for Tax Year 2023; seconded by Mariah Holbrooks; all in favor except for Denise York who abstained from voting due to her acquaintance with Mr. Caudell.
- Cooper Family Trust 065-013B Motion made by Amy Sgro to approve Conservation Use for Tax Year 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.
- Pace, Mary Anne 039-010 Motion made by Amy Sgro to approve Conservation Use for Tax Year 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.

- Williams, John C & Lauren 035-002D Motion made by Mariah Holbrooks to deny Conservation Use for Tax Year 2023 due to late filing; seconded by Denise York; voted unanimously to approve motion. Motion made by Mariah Holbrooks to approve Conservation Use for Tax Year 2024; seconded by Denise York; voted unanimously to approve motion.
- Youngblood, Kenneth 144-150 Motion made by Amy Sgro to approve Conservation Use for Tax Year 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Conservation Use Miscellaneous:

Hallwood, Lane 126-155

Ms. Church informed the Board of Ms. Hallwood requesting to deed 1/3 of an acre to an adjoining owner since a structure was built on the line. Ms. Hallwood does not want to breach her Conservation Use which will expire December 31, 2029. Motion made by Denise York to deny the request because it would breach the Conservation Agreement; seconded by Mariah Holbrooks; 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.
- On the 12th of September, Ms. Church spent time talking with IT regarding WinGap.
- September 15th: Ms. Church, Ms. Garmon, and the IT Department met with Gregg Reese who presented a demo of WinGap.
- September 18th: attended the Department Head Meeting. Ms. Church noted that Building & Planning was going to stop using ROK and go with QPublic to host their data.
- September 19th: participated in a Webinar with Ms. Garmon on NearMap. We are interested in NearMap because they fly the county every year. Chairperson Sgro indicated that since NearMap only covers 99% of the county and not the full 100%, we should ask for a cost reduction.

- September 21st: Ms. Church & Ms. Garmon attended a webinar on Open Records with attorney Ken Jarrard.
- Ms. Church indicated that out of 338 appeals she has reviewed 126 of them. To date, 41 will be sent the Board of Equalization, 11 appeals have been withdrawn, & 74 have been sent 2nd notices.
- Ms. Church also mentioned that she assisted Mr. Musselwhite with the City of Demorest and their calculations for the city.

2023 2nd Notices Listing

Ms. Garmon provided the Board with a listing of the new notices that have been mailed. Ms. Church provided the information relating to the changes.

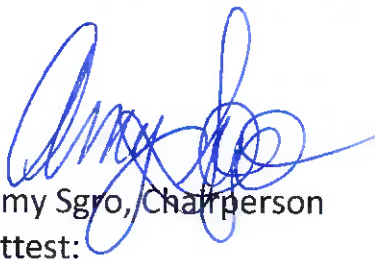
Redaction Request Listing

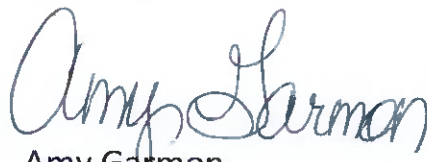
Ms. Garmon provided the Board with a listing of redaction request she has received. All of the taxpayers meet the qualifications. Motion made by Denise York; to approve the listing of redaction requests for Tax Year 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Adjournment

Motion made by Chairperson Sgro to adjourn the meeting; seconded by Denise York; voted unanimously to approve motion. The meeting was adjourned by Chairperson Sgro at 10:35 a.m.

Respectfully submitted,


Amy Sgro, Chairperson
Attest:


Amy Garmon
Secretary to the Board of Assessors/Deputy
Chief Appraiser

Approved: ✓

Denied: _____

Approval Listings
October 11, 2023

<u>Name</u>	<u>Map Parcel</u>	<u>Exemptions</u>	<u>Accepted Application</u>	<u>Reviewed Application</u>
DIDONATO, EDWARD	104-004	EL2	KRISTI	AMY
HOUSE, TERESA M	130-054G	L2	MEGAN	AMY
KLINE, NANCY	062-039A	L2	KRISTI	AMY
KRIZEK, PAMELA	099-097E	L2	KRISTI	AMY
LUNSFORD, HAZEL	098-052	L2	KERSTON	AMY
THOMASON, WILLIAM REV LIV TRUST	111-018	L2	KRISTI	AMY
YOUNGBLOOD, KENNETH	144-150	EL2	BONNIE	AMY

Approved
m-Denise
2- mariah

[illegible][illegible]

2023 Appeals that received 2nd notices

Name	Map	Parcel	2023 Value	New Value	Comments
BRUCE MARIE	132	392	218,340	220,760	ADDED STORAGE BLDG
BELAMY CYNTHIA & JACOB	79	638	164,450	160,780	REMOVED LOC FACTOR ON LAND
CAVE LEON ONEAL JR ESTATE	78	219	125,300	103,330	CORRECTED LISTING OF HOUSE
COMMUNITY & SOUTHERN BANK	89A	12	2,546,060	2,281,290	QUALITY CLASS CHANGED ON BLDG
COPPERTOP LLC	79	38	196,030	255,310	COMBINED 2 LOTS
DANIEL KEITH T & PAMELA	41	218	67,770	42,870	ADJUSTED VALUE FOR ROAD TYPE & POWERLINE
DOCKERY RONNIE E & ETAL	42	107E	1,006,970	954,870	CORRECTED LISTING OF HOUSE
FOX KEVIN RAY	134	8D	319,720	304,090	CORRECTED LISTING OF HOUSE
GLAZE VERNON RONDAL & DALE	115A	73	536,280	471,240	CORRECTED LISTING OF HOUSE
GUTHRIE ROBERT	44	128A	10,300	4,510	ADJUSTED VALUE FOR SHAPE. NOT BUILDABLE LOT
HORNE NANCY	42	179A	416,880	392,720	ADJUSTED DEPRECIATION TO HOUSE
LEE SHAWN DAVID	140	4	169,960	150,590	CORRECTED LISTING OF PROPERTY.
MAYS RODNEY EARL	39	28	82,870	69,930	CHANGED PH TO PREV YEAR VALUE NO LONGER IN USE
NORMAN FAMILY TRUST	111	965	416,890	388,670	CORRECTED LISTING OF HOUSE
PARKS BARBARA & JERRY	20	137	147,150	123,700	GAVE AP ON HOUSE. VERY BAD SHAPE
PERRY NIKKI	132	97H	340,030	323,570	CORRECTED LISTING OF HOUSE
PURSELL TONY & PHYLLIS	125	131T	811,450	736,710	CORRECTED LISTING OF PROPERTY. NOT CUSTOM
RANDALL KEITH & SHELLEY	41	127H	385,350	363,700	CORRECTED LISTING OF PROPERTY.
SCOTT SUE	144	104A	46,600	16,320	BLDG FALLING IN. AP ON HOUSE
SILVERLEAF RESORTS	127	73	1,143,490	1,052,500	CORRECTED LISTING OF PROPERTY.
SILVERLEAF RESORTS	127	72A	8,171,480	7,661,640	CORRECTED LISTING OF PROPERTY.
SILVERLEAF RESORTS	127	65	4,834,200	4,701,130	CHANGED USE/MODEL. ADJUSTED DEPRECIATION
SILVERLEAF RESORTS	128	88A	267,200	238,400	ADJUSTED VALUE DUE TO ACCESS
SILVERLEAF RESORTS	127	72B	106,590	92,930	ADJUSTED VALUE DUE TO TOPOGRAPHY
SILVERLEAF RESORTS	127	64	134,440	120,540	ADJUSTED VALUE DUE TO LOCATION
SILVERLEAF RESORTS	127	40	360,140	350,980	ADJUSTED VALUE FOR SHAPE & ROAD FRONTAGE
SIMPKINS DONALD A	79	166 02	82,250	30,580	ADDITIONAL DEPRECIATION DUE TO UNUSABLE BLDGS
THOMAS A DALE	20	76	339,900	305,270	CORRECTED QUALITY CLASS ON HOUSE
WATKINS WANDA SIMMONS	90	5	303,540	244,560	CORRECTED CLASSIFICATION & SQUARE FOOTAGE

Redaction Listing

****All approved 10/11/2023**

Name

Beecham, Michael

Larson, Michael

Moore, Robert H

Roberts, Jonathan Todd

Sullens, Wendell

Vaughn, Alicia

Watts, William & Renee

Approved
m-Denise
2-Mariah