



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, November 13, 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:** October 23, 2023
 - 2. 2023 Amended Minutes:** January 9 & 25, April 10, May 22, June 12 & 26
 - 3. Miscellaneous:**
- V. New Business:**
 - a. Affidavit 2023-08**
 - b. Homestead Exemption:**
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous – Kennedy, Tonia S 050-027S
Thomason, Rebecca 027-169
 - c. Conservation Use Valuation Assessment: NONE**
 - d. Status Update from Chief Appraiser**
 - e. 2023 2nd Notices Listing**
 - f. Miscellaneous:**
 - 2024 BOA Calendar

Next meeting: November 27, 2023 (Monday)

Upcoming Holidays November 23-24, 2023 (Thanksgiving)



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Monday, November 13, 2023 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Monday, November 13, 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: Denise York, Vice-Chairperson; Mariah Holbrooks, Member; Bill Terry, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: Amy Sgro, Chairperson; Michael Larson, Member

Vice-Chairperson Denise York called the meeting to order at 9.00 a.m.

Bill Terry delivered the invocation.

Approval of Agenda:

Motion made by Mariah Holbrook to approve the November 13, 2023 agenda; seconded by Bill Terry; voted unanimously to approve motion.

Old Business:

Board Minutes: October 23, 2023

Motion made by Bill Terry to forego the reading and approve the minutes of October 23, 2023; seconded by Mariah Holbrooks; voted unanimously to approve motion.

2023 Amended Minutes: January 9 & 25, April 10, May 22, June 12 & 26, 2023

Motion made by Mariah Holbrooks to forego the reading and approve the 2023 Amended Minutes of January 9 & 25, April 10, May 22, June 12 & 26, 2023; seconded by Bill Terry; voted unanimously to approve motion.

Miscellaneous:

County Website:

Bill Terry asked if the following had been placed on the website (1) Certificate of Occupancy and (2) Returned Assessment Notice Listing. Ms. Garmon indicated she will check to be sure it has been updated.

New Business:

Affi 2023-08

Motion by Mariah Holbrook to approve 2023 08 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 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:

Kennedy, Tonia 050-027S

Ms. Garmon provided the Board with a Freeze Homestead Exemption filed by Ms. Tonia Kennedy for Tax Year 2023. Ms. Kennedy came in on November 3, 2023 and is asking for the Freeze Exemption back to when she purchased the property in 2016. Motion made by Bill Terry to deny the homestead exemption for Tax Year

2023 for Ms. Tonia Kennedy due to late filing; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Thomason, Rebecca 027-169

Ms. Garmon provided the Board with a Veteran Homestead Exemption filed by Ms. Rebecca Thomason. Ms. Thomason originally had the Veteran Homestead Exemption however; it was removed in 2022 because her mail was returned and it appeared no one was in the home. Ms. Thomason is on a transplant list and must remain close to Florida. Motion made by Mariah Holbrooks to approve homestead exemption for Ms. Rebecca Thomason for Tax Year 2022 & 2023; seconded by Bill Terry; 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 processing the appeals. To date there has been 86 2nd notices mailed, 49 appeals have been withdrawn or Finalized, & 120 are being send to BOE.
- Ms. Church & Ms. Garmon met with McCormick to get plan of action on November 7th. The Board wants McCormick to attend the December 11th meeting to give an in-person update.
- Also on November 8, Ms. Church & Ms. Garmon met with QPublic regarding the Mapping. A contract has been signed with QPublic.
- Also, on November 9, Ms. Church & Ms. Garmon met with Kevin Ladd with Pictometry. He mentioned the Change Detection Program and Ms. Church realized it was budgeted for in the 2023/2024 budget and we will reach out to Finance to get it started.
- Ms. Church also mentioned the county held an employee appreciation meal for all county employees.
- Ms. Church was also surprised with a birthday cake from Rob Moore on Halloween. Her picture was also in the paper with the Sheriff & the EMS director.

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.

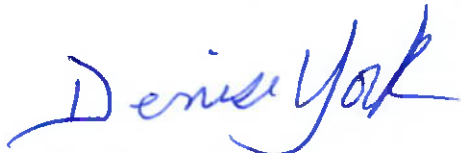
Miscellaneous:

Ms. Garmon provided the Board with a 2024 Meeting Schedule to review and see if any changes were necessary. All members were ok with the dates.

Adjournment

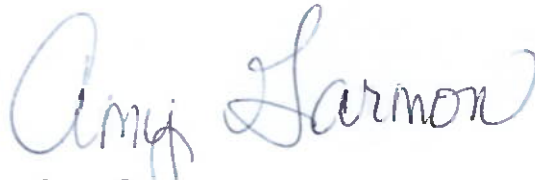
Motion made by Bill Terry to adjourn the meeting; seconded by Mariah Holbrooks; voted unanimously to approve motion. The meeting was adjourned by Vice-Chairperson York at 10:20 a.m.

Respectfully submitted,



Denise York, Vice-Chairperson

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy
Chief Appraiser

Approved:  _____

Denied: _____

Approval Listings
November 13, 2023

<u>Name</u>	<u>Map Parcel</u>	<u>Exemptions</u>	<u>Accepted Application</u>	<u>Reviewed Application</u>
CROUCH, DAVID	141-097	EL1	KERSTON	AMY
HERRERA, ANTONIO & AMANDA	131-111A	S1,L7F	MISTY	AMY
LITTLETON, GATHA LEVON JR	144-159C	S1,L7F	ROBIN	AMY
WELCH, DOVE	043-131	S1,L7F	KRISTI	AMY
WESTMORELAND, DEBORAH SUE	042-021	EL2	MEGAN	AMY

Approved
M- Bill
2- mariah

2023 Appeals that received 2nd notices

Name	Map	Parcel	2023 Value	New Value	Comments
ARMOUR WINNIE LOUISE	25	38	135,310	128,540	AP GIVEN TO HOUSE
ALLEN, SHARON & TIM MCENTYRE	90	25A	233,470	180,000	ADJUSTED TO REFLECT MARKET
BAYNES MYRON & LINDA	70	41A	514,380	499,880	CORRECTED LISTING OF HOUSE
BUFFINGTON BRIAN K & BROOKE	104	70	457,840	400,080	CORRECTED LISTING OF HOUSE
COLEY SHARON & CHELSEA	14	82	151,100	120,160	ADJUSTED OBXF VALUE
COURTIER JAN DANIEL	41	21A	663,000	638,720	CORRECTED LISTING OF HOUSE & LAND
CREVISTON JOHN BLAKE	19	144	481,550	469,010	ADJUSTMENT TO LAND VALUE
DAVIS BLAIR & REBEKAH	38	94	80,650	65,770	ADJUSTMENT TO LAND VALUE
EASTERN INVESTMENT LLC	90	18B	1,096,240	900,570	CORRECTED LISTING TO BUILDING
FIGUILLI ROMAN & LAURA	63	99	1,113,850	1,020,180	CORRECTED LISTING OF HOUSE
GARRIN CHRISTOPHER & TAMMY	28	100	220,240	130,260	CORRECTED LISTING OF HOUSE
GNP HOLDINGS INC	69A	114	67,980	59,530	CORRECTED LISTING OF HOUSE
GNP HOLDINGS INC	69A	115	96,250	72,950	CORRECTED LISTING OF BUILDING
GNP HOLDINGS INC	69A	139	164,380	156,690	CORRECTED LISTING OF BUILDING
GRANNY SMITH PROPERTIES	124	29	30,000	21,000	ADJUSTED LAND VALUE
GRIFFITH GENE & MARVA	21	253	321,790	301,820	CORRECTED LISTING OF HOUSE
HAA7 LLC	124	34N	30,000	21,000	ADJUSTED LAND VALUE
HAA7 LLC	124	34K	30,000	21,000	ADJUSTED LAND VALUE
HAA7 LLC	124	34H	30,000	21,000	ADJUSTED LAND VALUE
HAA7 LLC	124	34G	30,000	21,000	ADJUSTED LAND VALUE
HAA7 LLC	140	78V	30,000	21,000	ADJUSTED LAND VALUE
HAA7 LLC	140	78T	30,000	21,000	ADJUSTED LAND VALUE
HAA7 LLC	124	34F	30,000	21,000	ADJUSTED LAND VALUE
HAA7 LLC	124	34C	30,000	21,000	ADJUSTED LAND VALUE
HAA7 LLC	124	34A	30,000	21,000	ADJUSTED LAND VALUE
HAA7 LLC	140	78F	30,000	21,000	ADJUSTED LAND VALUE
HAA7 LLC	140	78B	30,000	21,000	ADJUSTED LAND VALUE
HAA7 LLC	140	78C	30,000	21,000	ADJUSTED LAND VALUE
HAMMOND RAYMOND F & GLORIA	100	11B	208,530	166,820	CORRECTED ROAD TYPE
HUMPHRIES DAN J	40	151A	89,090	114,050	PICKED UP ADDITION WE NEVER HAD
KELLY CHRISTOPHER & KATHRYN	43	9A	72,000	10,000	ADJUSTED TO REFLECT SALE PRICE

LOCAL HOMES LLC	142	53	231,280	113,284	CORRECTED LISTING OF HOUSE
LOUDERMILK MADILYN A & STEVEN	20	31B	306,540	292,530	CORRECTED LISTING OF HOUSE
LUNSFORD DAVID FRANK	98	54	152,360	163,720	CORRECTED LISTING OF HOUSE
LUNSFORD FRANK ESTATE	98	53	77,080	60,440	CORRECTED ROAD FRONTAGE
MECKS GEORGE DALE	111	88	16,270	12,270	ADJUSTMENT TO LAND VALUE
MECKS GEORGE DALE	113	119	35,000	25,000	ADJUSTMENT TO LAND VALUE
MECKS GEORGE DALE	113	120	50,000	37,000	ADJUSTMENT TO LAND VALUE & OBF
MILLER JANIE SUE	141	139	205,500	114,390	HOUSE NOT LIVEABLE
PSIMFC LAND TRUST	63	94	389,790	370,130	CORRECTED LISTING OF HOUSE
RULLAN ANTONIO	131	170	179,590	178,070	CORRECTED LISTING OF HOUSE
RUMBLE RICHARD J & KASEY ANNE	140	84	653,080	611,200	ADJUSTED DEPRECIATION
SML HABERSHAM	19	9H	73,920	50,000	ADJUSTED TO PURCHASE PRICE DUE TO RESTRICTIONS
SOQUE CLUB	12	2	1,960,030	1,945,080	ADJUSTED DEPRECIATION
TEKIPPE ELIZABETH & JACOB	104	338	258,550	231,670	CORRECTED EYB TO REFLECT NEIGHBORS
THOMPSON THOMAS & SUSAN	104	94A	40,250	29,750	ADJUSTMENT TO LAND VALUE
TODD JOHN C & JODY	71	1N	872,630	837,500	GAVE SALE PRICE AS VALUE
TROTTER KENNETH & GEORGIA	71	50A	303,380	285,700	CORRECTED LISTING OF HOUSE
WEBB DORIS M	113	108	32,500	13,000	ADJUSTMENT TO LAND VALUE & OBF
WILBANKS CALVIN R SR & ETAL	64	9	248,540	201,030	ADJUSTMENT TO LAND VALUE
WILLIAMS JEFFERY J & KAREN	37	7C	177,930	150,120	CURRENT SALES DID NOT SUPPORT INCREASE
YEARWOOD SEROBIA & JIMIE	26	42C	93,740	68,474	ADJUSTED TO REFLECT MARKET



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**2024 Habersham County Board of Assessors
Meeting Schedule**

January 8, 2024
January 22, 2024
February 12, 2024
February 26, 2024
March 11, 2024
March 25, 2024
April 8, 2024
April 22, 2024
May 13, 2024
May 29, 2024 (Wednesday)
June 10, 2024
June 24, 2024
July 8, 2024
July 22, 2024
August 12, 2024
August 26, 2024
September 9, 2024
September 23, 2024
October 16, 2024 (Wednesday)
October 28, 2024
November 13, 2024 (Wednesday)
November 25, 2024
December 9, 2024
December 30, 2024

**All regularly schedule meetings are held in the main
Conference Room (1st Floor) at 9 a.m. at**

**130 Jacobs Way, Suite 201,
Clarkesville, GA 30523**

Any changes to this schedule will be advertised as required by law.