



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, December 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:** November 27, 2023
 - 2. McCormick Solutions 9:30 a.m.**
 - 3. Miscellaneous:**
- V. New Business:**
 - a. 2023 Public Utilities**
 - b. Homestead Exemption:**
 - i. 2023 Approval Listing --- NONE**
 - ii. 2023 Denial Listing – NONE**
 - iii. Miscellaneous – Crouch, Teresa G 141-097**
 - c. Affidavit 2023-10**
 - d. Status Update from Chief Appraiser**
 - e. 2023 2nd Notices Listing**
 - f. Miscellaneous:**

Next meeting: December ??, 2023 (Monday) To be determined

Upcoming Holidays Christmas Dec 25 & 26, 2023



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

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

Absent: Amy Sgro, Chairperson; Denise York, Vice-Chairperson

Motion made by Bill Terry to appoint Mariah Holbrooks as acting Chairperson due to the absence of Chairperson Sgro & Vice-Chairperson York; seconded by Michael Larson; voted unanimously to approve motion.

Mariah Holbrooks 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 December 11, 2023 agenda; seconded by Michael Larson; voted unanimously to approve motion.

Old Business:**Board Minutes: November 27, 2023**

Motion made by Bill Terry to forego the reading and approve the minutes of November 27, 2023; seconded by Michael Larson; voted unanimously to approve motion.

Miscellaneous:

Ms. Garmon asked the Board if they wanted to schedule another meeting next week to approve the mobile home digest. The Board discussed making sure the mobile home digest is delivered to them in the same format that Bi-Tek used last year. Motion made by Michael Larson to review and approve the mobile home digest via email and have the next scheduled meeting in January 2024; seconded by Bill Terry; voted unanimously to approve motion.

New Business:**2023 Public Utilities**

Ms. Garmon provided the Board with the 2023 Public Utilities. The Department of Audits 2022 sales ratio study resulted in a 35.36% assessment ratio. Motion made by Michael Larson to approve the 2023 Public Utilities using the 35.36% ratio as the Department of Revenue recommends; seconded by Bill Terry; voted unanimously to approve motion.

Homestead Exemption Miscellaneous: Crouch, Teresa 141-097

Ms. Garmon provided the Board with a 100% disabled veteran homestead exemption filed by Ms. Teresa Crouch. Ms. Crouch qualifies for the exemption for Tax Year 2022 & 2023. She is entitled to a refund for those 2 years in the amount of \$4,625.37. Motion made by Michael Larson to approve the homestead exemption for Ms. Teresa Crouch and to refund her for Tax Year 2022 & 2023; seconded by Bill Terry; voted unanimously to approve motion.

Affi 2023-10

Motion by Michael Larson to approve 2023 10 Affidavit; 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 have been 44 2nd notices mailed with the deadline still approaching to appeal, 98 appeals have been withdrawn or finalized, & 162 are being send to BOE. Ms. Church has only 28 appeals left to process and hopes to have them done this week.
- Ms. Church informed that Board the Kerston attended class for Cost and successfully completed the course exam.
- She also informed the Board that Megan Knight will be leaving us at the end of January.

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.

Adjournment

Motion made by Bill Terry to adjourn the meeting; seconded by Michael Larson; voted unanimously to approve motion. The meeting was adjourned by Acting-Chairperson Holbrooks at 10:05 a.m.

Respectfully submitted,

Mariah Holbrooks, Acting-Chairperson
Attest:

A handwritten signature in cursive script that reads "Amy Garmon".

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

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>
Burchfield, Theron & Laura	71	2L	731,950	678,640	Corrected listing of house
Crowe, James A	40	167	112,120	111,110	Corrected road frontage & house description
Garrett, Robert & Linda	64	19	464,830	392,560	Corrected adjustments to land
Gathercoal, Erin	71	90A	215,450	193,050	Corrected listing of house
Kim, Hyun & Christina	50	1	589,680	530,710	Adjusted land value
Martin, Sunnys B	104	74	262,850	230,790	Corrected listing of house
Pilgrim, Andrew & Terri	104	68	421,270	368,430	Changed Effective Year Built
Rice, Donald & Melissa	44	106A	384,150	348,720	Adjusted depreciation on building
Shore, Anthony C & Penny	25	158	32,800	25,710	House is being torn down
Ward, Lorie Durham	146	88R	346,410	318,410	Adjusted land value in comparison with others
Withrow, Kyle Joseph & Megan	19	21B	857,260	808,830	Corrected listing of house