



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, January 25, 2023, 1:00 p.m.

A G E N D A

- I. Call to order by Chairman; invocation by Denise York**
- II. Approve Agenda**
- III. Old Business**
 - 1. Minutes:** January 9, 2023
 - 2. Minutes:** 2023 Mobile Home Digest
 - 3. 2023 Field Manual Policies & Procedures**
 - 4. 2023 Policies & Procedures**
 - 5. Miscellaneous:**
- IV. New Business:**
 - a. Affidavit 2022-11**
 - b. Homestead Exemption:**
 - i. 2023 Approval Listing ---
 - ii. Miscellaneous ---
 - 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. Rédaction Request :** York, Michael T & A Denise 110-156
 - e. Status Update from Chief Appraiser**

f. Miscellaneous:

Next meeting: February 13, 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, January 25, 2023 1:00 P.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Wednesday, January 25, 2023, at 1:00 p.m. in the office of the Board of Assessors located at 130 Jacob's Way, Clarkesville, in Habersham County, Georgia.

Present: Mariah Holbrooks, Chairperson; Denise York, Vice-Chairperson; Amy Sgro, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: None

Chairperson Holbrooks called the meeting to order at 1:00 p.m.

Vice-Chairperson York delivered the invocation.

Approval of Agenda:

Motion made by Amy Sgro to approve the January 25, 2023 agenda; seconded by Denise York; voted unanimously to approve motion.

Old Business:

Board Minutes: January 9, 2023

Motion made by Amy Sgro to forego the reading and approve the minutes of January 9, 2023; seconded by Denise York; voted unanimously to approve motion.

Minutes: 2023 Mobile Home Digest

Motion made by Denise York to forego the reading and approve the minutes of the 2023 Mobile Home Digest as presented; seconded by Amy Sgro; voted unanimously to approve motion.

2023 Field Manuel Policies & Procedures

The Board reviewed the changes to the 2023 Field Manuel Policies & Procedures for Tax Year 2023. Motion made by Amy Sgro to approve the 2023 Field Manuel Policies and Procedures as currently written; seconded by Denise York; voted unanimously to approve motion.

2023 Policies and Procedures

The Board reviewed the changes to the 2023 Policies and Procedures for Tax Year 2023. Motion made by Denise York to approve the 2023 Policies and Procedures as currently written; seconded by Amy Sgro; voted unanimously to approve motion.

Miscellaneous:

A motion was made by Denise York to allow the chairperson to be eligible to make motions and seconds until we operate on a 5-member board & the new members are official with the swearing in and a passing grade of the first class; seconded by Amy Sgro; voted unanimously to approve motion.

Denise York mentioned the Class in April that she will need to attend. She suggested if she could not go to the class then we need to look at the training schedule and see who needs to go and they could go in her place.

Election of Chairperson Board Position:

Motion made by Mariah Holbrooks to elect Amy Sgro as Chairperson for the remainder of 2023; seconded by Denise York; voted unanimously to approve motion.

Former Chairperson Mariah Holbrooks turned the meeting over to newly elected Chairperson Amy Sgro to continue with the meeting.

New Business:

Affidavit 2022-11

Motion by Mariah Holbrooks to approve the 2022 11 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. It was discussed to add 2 columns to the excel listing with the person who accepted the application and the person that reviewed the application. It was also suggested that Ms. Church write her approval at the top or bottom of the list indicating it was approved or denied. Motion made by Denise York to approve the listing of homestead exemption applications for Tax Year 2022; seconded by Mariah Holbrooks; voted unanimously to approve motion.

Conservation Use Miscellaneous:

Denise York mentioned that the office staff has been very generous in helping with answering questions regarding Conservation Use. Ms. York also informed the board that they must walk a very narrow line when approving conservation in the future.

Redaction Request:

York, Michael & Denise 110-156

Ms. Garmon informed the Board of a redaction request she had received from Ms. Denise York. Ms. York is a current member of the Board of Assessors and would like to have her personal address redacted from the records. Motion made by Mariah Holbrooks to approve redaction for Mr. & Mrs. Michael York for Tax Year 2023; seconded by Amy Sgro; all in favor with Denise York abstaining from vote due to it being her property.

Ms. Garmon informed the Board of a redaction request she had received from Ms. Mariah Holbrooks. Ms. Holbrooks is a current member of the Board of Assessors and would like to have her personal address redacted from the records. Motion made by Denise York to approve redaction for Eric & Mariah Holbrooks for Tax Year 2023; seconded by Amy Sgro; all in favor with Mariah Holbrooks abstaining from vote due to it being her property.

Status Update from Chief Appraiser

Ms. Church provided the Board with the status report of everything that has been happening since the last meeting. The following is a listing of items that was discussed:

- Department Head Meeting – Attended Meeting on January 11.
- Hearing Officer Appeals – Signed agreement with Wendy's. The tax rep for Wendy's agreed to our value so it will be frozen with 299C for 2 years. Walmart also signed an agreement with their value being \$9,264,160. The original value was \$9,475,970 and the asserted value was \$6,982,200.
- Board of Equalization – The BOE hearings were scheduled to be held on January 19 & 20th but they were cancelled and rescheduled for February 20 & 21 due to a conflict with one of the members.
- Notice Codes – To date, there has been a total of 2,049 parcels that have received notice codes for either name changes, new construction or additional codes.

Miscellaneous:

The Board discussed Returned Assessment Notices. It was mentioned that it might be good to get the county PIO officer to list on the county website under "Undeliverable Mail" in the Tax Assessors Department as well as having them in the Courthouse & on the bulletin board in our lobby. Ms. York believes if it is returned to us and a new address is located, it should be posted on the website as well. Each year, Ms. Sgro would like a list to be given out to the assessors if no address is found, to determine if any of the assessors know any of the owners. Office staff will be sure to do their due diligence on finding addresses and keep it in the BOA minutes as well as posted on the bulletin board.

The board also discussed a petty fund account that will be held by Amy Garmon. The petty fund account will be money given by the board members for the buying of staff birthday cakes. Amy Sgro will also purchase birthday cards, work anniversary cards, sympathy cards, etc to give to the staff. The board would like to promote better moral with the staff. The board suggested adding the birthdays and work anniversaries to the calendar in the conference room and to the agenda each time. Amy Garmon will also look at obtaining picture frames to hang certificates of the office staff when they complete a course/test. Amy Sgro asked to hear a balance at each meeting and to know what the money was used for.

The board also discussed communication and how the board would like the staff to come to the meeting if there is anything that they want the board to know. At the next meeting, the board would like to have the staff come in at the beginning of the meeting and meet the new assessors. Amy Sgro indicated she wanted the staff to be able to come to the board for any concerns they may have.

Ms. Garmon also provided the Board with their email addresses that have been set up by the IT Department. Ms. Garmon explained that each member needs to set up a new password and to let her know when it is done so she can start emailing the member.

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 2:57 p.m.

Respectfully submitted,



Amy Sgro, Chairperson

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy
Chief Appraiser



Habersham County Board of Tax Assessors
130 Jacobs Way, Suite 201, Clarkesville, GA 30523
706-839-0100 Fax: 706-754-8079
www.habershamga.com

**2023 Mobile Home Digest
December 22, 2022**

The 2023 Mobile Home Digest was emailed to Chairperson Mariah Holbrooks, Jim Kiger, Amy Sgro, Barry Trotter & Vice-Chairperson Denise York for their approval to forward to June Black, Tax Commissioner.

Barry Trotter approved via phone conversation with Ms. Garmon on December 22, 2022. Chairperson Holbrooks & Denise York indicated they could not read the digest and therefore Ms. Garmon reached out to Bi-Tek to see if they could remove the zeros so it could be read. Bi-Tek created an excel spreadsheet so it could be read.

Chairperson Holbrooks asked that it be noted she approved the mobile home digest with questions.

Denise York sent the following information via email: "After our conversation today, I still have some questions. However, knowing the time factor and importance of approving the Mobile Home Digest for 2023 so that you are able to forward it to the Habersham County Tax Commissioner's office, I make the following statement and ask that copies of emails pertaining to the 2023 Mobile Home Digest be included with the official documents of the Habersham County 2023 Mobile Home Digest and the minutes of the January 9, 2023 meeting of the Habersham County Board of Tax Assessors. With serious reservations and unanswered questions, as well as awareness of the time constraints and the State of Georgia reporting requirements, I approve the Habersham County Mobile Home Digest for 2023. "

Amy Sgro replied with an email that she was out of town on business but wanted to know exactly what they were needing to approve. Ms. Sgro also asked what happens if they did not approve the digest. Ms. Garmon responded via email that the Tax Commissioner could not mail out tax bills and the county could not get the funds from the mobile home bills. Ms. Sgro sent her approval with many reservations.

Respectfully submitted,



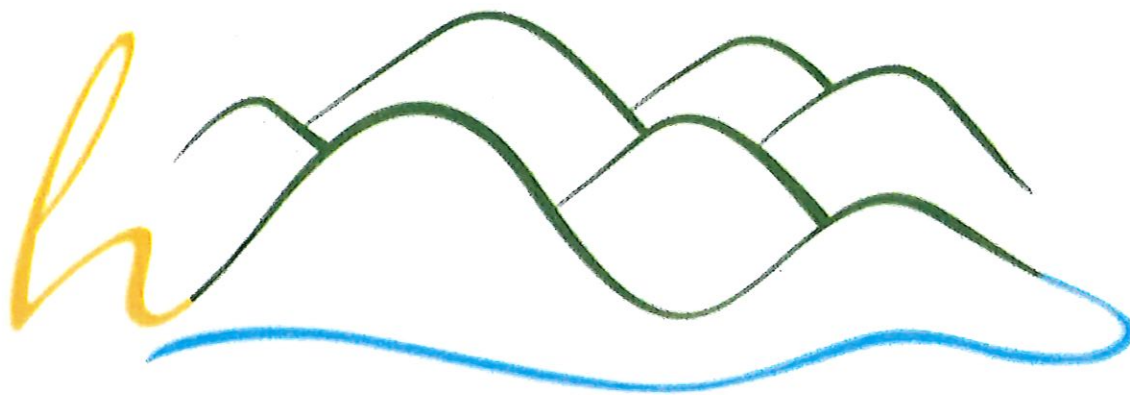
Mariah Holbrooks, Chairperson

Attest:



Amy Garmon

Secretary to the Board of Assessors/Deputy Chief
Appraiser



HABERSHAM COUNTY
GEORGIA | Est. 1818

2023

**Habersham County
Field Inspection
Policies & Procedures**

BE IT RESOLVED THAT:

GEORGIA CODE STATES: "It shall be the duty of the Board to diligently investigate and inquire into the property owned in the county for the purpose of ascertaining what property, real and personal, is subject to taxation in the county and to require its proper return for taxation." (Ga. Code 48-5-299)

GEORGIA CODE STATES: "The Board shall have authority to issue subpoenas for the production of any books, papers or documents which may contain any information material upon any question relative to the existence of or to the liability of property subject to taxation." (Ga. Code 48-5-300)

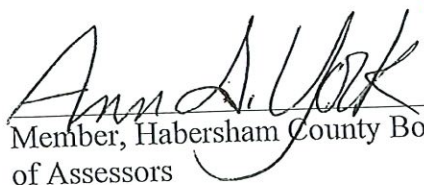
GEORGIA CODE STATES: "The county Board of Tax Assessors may, by rules and regulations, consistent with the provisions of this chapter, provide the manner of ascertaining the value for taxation of any property, real or personal, not appearing in the digest of any year within the period of the statute of limitations: It being the purpose and intent of this law to confer upon the said Board full power and authority necessary to have placed upon the digest an assessment or valuation of all property in the county of every charter which is subject to taxation and for which either state or county taxes may not have been paid in full." (Ga. Code 48-5-305)

Therefore, be it resolved by the Board of Assessors of Habersham County that, in order to accomplish what is required by law in regard to Georgia Code, the following rules and regulations are adopted in regard to real property assessments.

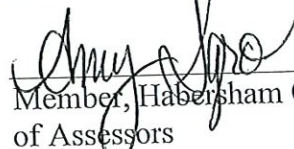
All Rules and regulations will be subject to change if a majority of said Board agrees on said changes and will be entered into the official record of the Board of Assessors' minutes for the meeting in which changes are approved.

Be it resolved, the Habersham County Board of Assessors does unanimously approve and adopt this field inspection policies and procedures and hereby declares all previous policies and procedures as null and void. We the Board of Habersham County Tax Assessors, do hereby enact this field inspection policies and procedures for this department to be in effect and full force.

Approved this 25 Day of January, 2023


Member, Habersham County Board
of Assessors


Chairman


Member, Habersham County Board
of Assessors

Member, Habersham County Board
of Assessors

Member, Habersham County Board
of Assessors

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Code of Conduct

The Board of Assessors requires its Field Appraisers to observe the highest standards of behavior and ethics in respect of its operations.

The Field Appraisers will:

- Be responsible and accountable for their actions and the manner in which they perform their functions and duties
- Comply with all relevant laws and act honestly and with integrity
- Not engage in deceptive or misleading conduct
- Not allow any private interests to conflict with their obligations and duties of the Assessors Office
- Not accept gifts or other benefits which might unduly influence the manner in which the taxpayer/customer is treated
- Maintain a safe and healthy work environment
- Treat all persons with respect and dignity and not discriminate on the basis of sex, race, religion, politics, age or other personal differences.
- Encourage cooperation among their fellow workers and value their commitment in carrying out functions and duties
- Use county assets for approved proper business purposes only
- Encourage behavior that ensures the safety and health of all employees
- Not allow any person to be disadvantaged in honesty reporting any breach of this code
- Conduct their duties and activities in a manner that will reflect credit upon themselves and shall avoid the appearance of impropriety.
- All inter-office conversation and telephone calls of a personal nature should be limited to a minimum amount of time and should be stopped immediately when a taxpayer enters the office
- All employees are to refrain from loud conversations and maintain a sense of good working ethics
- All employees must make the "need" of any and all taxpayers, either on the phone or in the office, first priority above all other interests.
- Smoking, vapes, and the use of tobacco products is not allowed in the office or in the county vehicles. This also applies to the field.
- The use of cell phones while operating a county vehicle is strictly prohibited.

Dress Code

The Habersham County Appraisal Department's objective in establishing a relaxed, casual and informal dress code is to enable our employees to work comfortably in the workplace. Yet, certain standards are established so employees are not confused about the meaning of the terms: relaxed, casual, and informal dress. Our goal is for employees to be comfortable in the workplace while projecting a neat, clean and professional appearance.

Casual Dress Guidelines

Because all casual clothing is not suitable for the office, these guidelines will help you determine what is appropriate to wear to work. Clothing that works well for the beach, yard work, dance clubs, exercise sessions and sports contests may not be appropriate for a professional, casual appearance at work.

Clothing that reveals your back, chest, stomach or underwear is not appropriate for a place of business. Shorts, tank tops, mesh shirts, cutoff shirts, sweatpants, jogging suits, ripped jeans and T-Shirts with controversial slogans are not appropriate. Flip-flops are not allowed. Jeans and athletic footwear are acceptable so long as they are in presentable condition.

Casual Business Attire Recommendation

In a casual work setting, employees should wear clothing that is comfortable and practical for work, but not distracting or offensive to others. Any clothing that has words, terms, or pictures that may be offensive to other employees is unacceptable. Sports team, university and fashion brand names on clothing are generally acceptable if the logo is small and does not dominate the article of clothing.

Hygiene, Makeup, Jewelry and Perfume

The Habersham County Assessors Office considers it very important that employees be well-groomed, neat and dressed appropriately for their respective job functions. Employees are expected to dress in attire that is clean, pressed and in good repair. Daily personal hygiene is essential for all employees. Makeup and perfume should be worn in good taste and not to excess. Jewelry should be in good taste with limited visible body piercing.

Hats and Head Coverings

Hats are not appropriate in the office. Head coverings that are required for religious purposes are allowed. Hats can be worn in the field.

Field Appraiser Duties

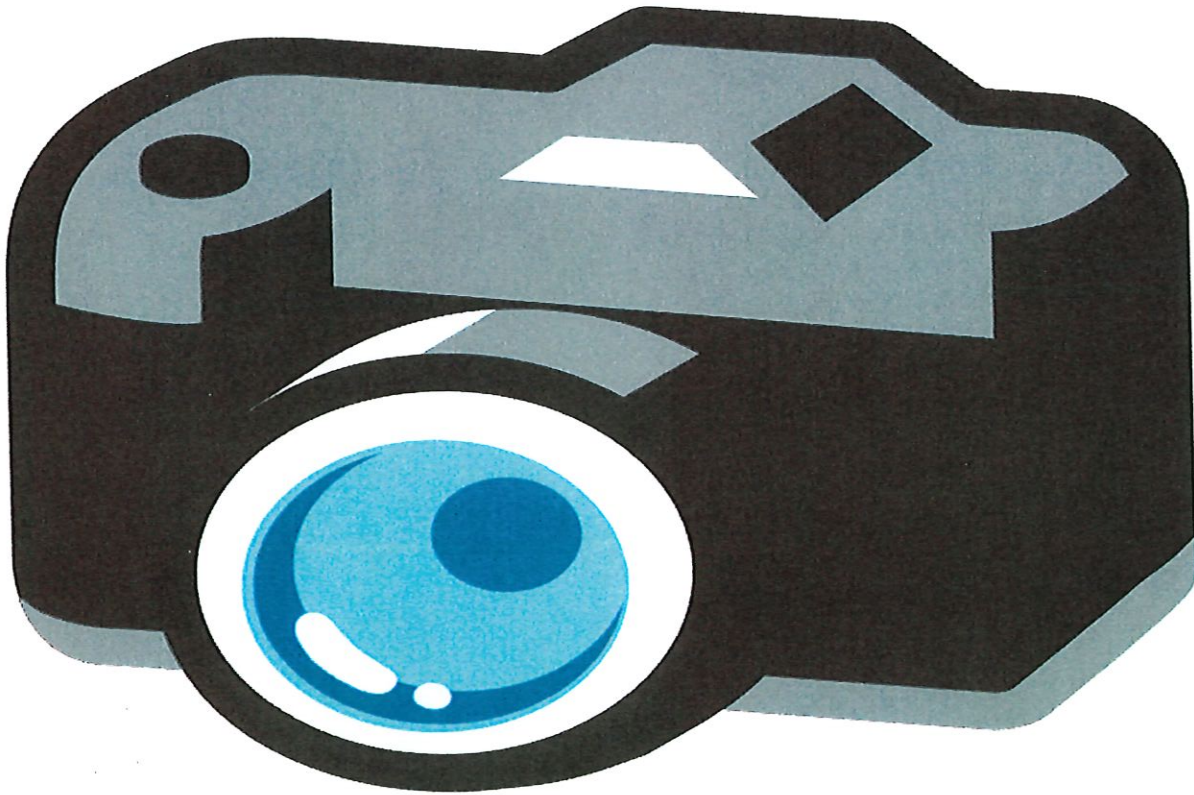
- 1. When Appraisers are out in the field performing county work, it is prohibited to have spouses, children, family members or friends visit the work site. You are on property belonging to someone else and conducting official business with the county and therefore should restrict personal visits.**
- 2. When Appraisers are out in the field driving one of the county vehicles, it is prohibited to have spouses, children, family members or friends in the vehicles.**
3. Real Property Appraisers shall perform their duties of reviewing properties through field inspections; field inspections shall be performed on each property, including any and all land, structures, and other features.
4. All Appraisers must date and initial all property record cards in order to maintain a clear and accurate timeline for all properties.
5. Field Staff will use any means available in the process of appraising property. These practices shall include field visits to said property, review of internet resources such as real estate listings and rental websites which may have photographs of the property's interior areas, real estate flyers left at properties for sale and any other information available.
6. Appraisers should not enter any structure on any property without the proper approval given by the property owner.
7. Before leaving the office for fieldwork, the appraisers shall advise the clerical staff of the approximate area he or she will be working in and the approximate time he/she expects to return to the office.

Photos

Real Property Appraisers shall take photos of all buildings. Photos shall be taken of the following:

- (1) Overall view of the land or lot
- (2) All structures from front, sides & back,
- (3) Outbuildings such as Utility, Detach Garages, Pools, Tennis Courts, etc.

No photos shall be taken of the following: (1) children or other persons onsite (2) Garage contents (3) Car tags (4) Personal items in view (5) No photos of interior without approval from owner.



Gated Properties

Real Property Appraisers shall not go around any locked gate; instead will return to the office and will make a phone call to the taxpayer. If no response, the Deputy Chief Appraiser will send a letter to the taxpayer giving them 10 days to contact our office and make an appointment to meet. If no response from letter is received, appraisers will review property on aerial maps and/or use building permit if available, and establish a value using the best information available.

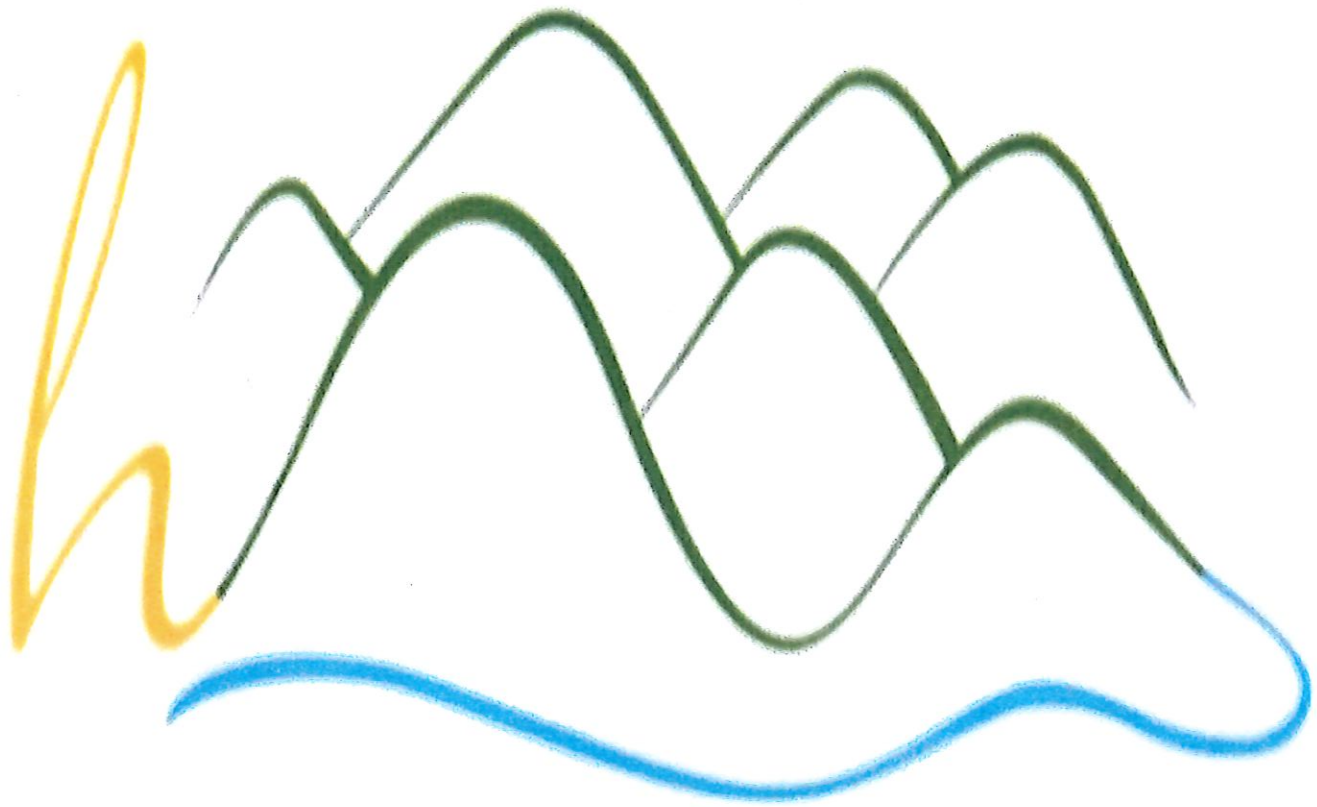
A copy of the mailed letter will be given to the Appraiser to keep with the property record card with the date of the deadline to contact the office. A copy will also be placed in the computer for future reference for all staff members.



Major Remodeling & Renovations

1. The following shall be classified as Major Remodeling & Renovations:
 1. *New roof or repair of roof
 2. *New electrical or wiring
 3. *Plumbing issues other than replacing fixtures
 4. *Foundation repair
 5. *Water damage repair
 6. *Sewer line repair
 7. *Treatment of mold
2. The following shall not be classified as major remodeling & renovations:
 1. *Painting
 2. *Floor Covering Change





HABERSHAM COUNTY

GEORGIA | Est. 1818

Habersham County Board of Assessors Office

2023 Policy and Procedures Manual

BE IT RESOLVED THAT:

GEORGIA CODE STATES: "It shall be the duty of the Board to diligently investigate and inquire into the property owned in the county for the purpose of ascertaining what property, real and personal, is subject to taxation in the county and to require its proper return for taxation." (Ga. Code 48-5-299)

GEORGIA CODE STATES: "The Board shall have authority to issue subpoenas for the production of any books, papers or documents which may contain any information material upon any question relative to the existence of or to the liability of property subject to taxation." (Ga. Code 48-5-300)

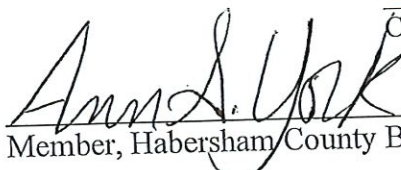
GEORGIA CODE STATES: "The county Board of Tax Assessors may, by rules and regulations, consistent with the provisions of this chapter, provide the manner of ascertaining the value for taxation of any property, real or personal, not appearing in the digest of any year within the period of the statute of limitations: It being the purpose and intent of this law to confer upon the said Board full power and authority necessary to have placed upon the digest an assessment or valuation of all property in the county of every charter which is subject to taxation and for which either state or county taxes may not have been paid in full." (Ga. Code 48-5-305)

Therefore, be it resolved by the Board of Assessors of Habersham County that, in order to accomplish what is required by law in regard to Georgia Code, the following rules and regulations are adopted in regard to real and personal property assessments.

All Rules and regulations will be subject to change if a majority of said Board agrees on said changes and will be entered into the official record of the Board of Assessors' minutes for the meeting in which changes are approved.

Be it resolved, the Habersham County Board of Assessors does unanimously approve and adopt this revision of the department's policies and procedures and hereby declares all previous policies and procedures as null and void. We the Board of Habersham County Tax Assessors, do hereby enact this revision of policies and procedures for this department to be in effect and full force.

Approved this 25 Day of January, 2023.

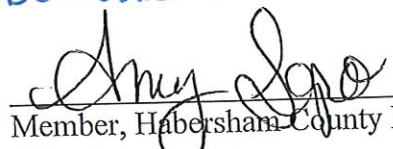


 Member, Habersham County Board of Assessors

 Member, Habersham County Board of Assessors



 Chairperson

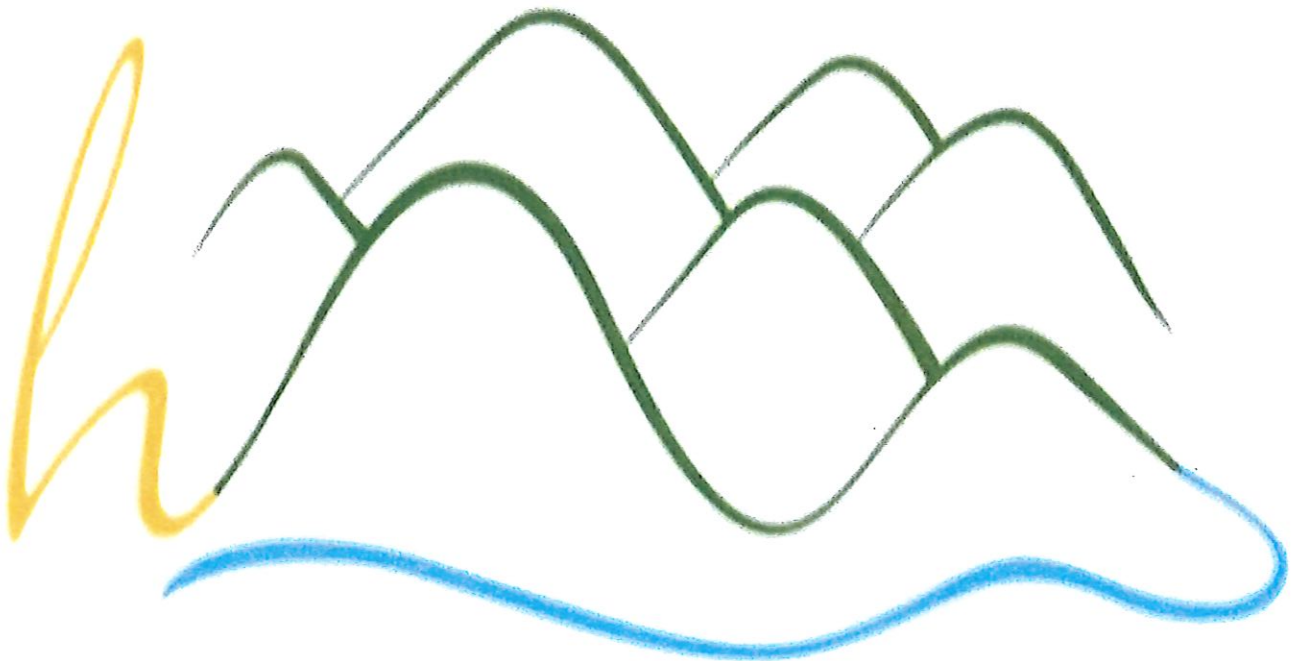


 Member, Habersham County Board of Assessors

 Member, Habersham County Board of Assessors

Habersham County Board of Assessors Mission Statement

The Board of Assessors and the Assessors Office staff will, according to Georgia State Law, appraise all property in Habersham County at its **FAIR MARKET VALUE** so that no taxpayer is taxed for more than his/her fair share of taxes.



HABERSHAM COUNTY

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Code of Conduct

The Board of Assessors requires its employees to observe the highest standards of behavior and ethics in respect of its operations.

The Board of Assessors and its employees will:

- Be responsible and accountable for their actions and the manner in which they perform their functions and duties
- Comply with all relevant laws and act honestly and with integrity
- Not engage in deceptive or misleading conduct
- Not allow any private interests to conflict with their obligations and duties of the Assessors Office
- Not accept gifts or other benefits which might unduly influence the manner in which the taxpayer/customer is treated
- Maintain a safe and healthy work environment
- Treat all persons with respect and dignity and not discriminate on the basis of sex, race, religion, politics, age or other personal differences.
- Encourage cooperation among their fellow workers and value their commitment in carrying out functions and duties
- Use county assets for approved proper business purposes only
- Encourage behavior that ensures the safety and health of all employees
- Not allow any person to be disadvantaged in reporting any breach of this code
- Conduct their duties and activities in a manner that will reflect credit upon themselves and shall avoid the appearance of impropriety.
- All inter-office conversation and telephone calls of a personal nature should be limited to a minimum amount of time and should be stopped immediately when a taxpayer enters the office
- All employees are to refrain from loud conversations and maintain a sense of good working ethics
- All employees must make the "need" of any and all taxpayers, either on the phone or in the office, first priority above all other interests.

Habersham County Board of Assessors

1. The Board of Assessors (BOA) shall have five members appointed by the governing authority of Habersham County. Members of the BOA serve three-year terms. Terms of office, vacancies, and removal from office are controlled by O.C.G.A. 48-5-295. Eligibility and Qualifications are controlled by O.C.G.A. 48-5-290 and 48-5-291.
2. The BOA shall be sworn in after appointment or reappointment. Board members **shall not** be eligible to vote or make motions until they have completed and received a passing grade for the initial 40 hour course required by the Georgia Department of Revenue. A new board member may vote without having a passing grade if the vote is necessary to make a quorum. (560-11-2-31; 48-5-291) No Board member shall remain on the Board that does not maintain a certificate issued by the Revenue Commissioner. (48-5-291-a (5))
3. Assessors are required to take the Foundation Courses before taking any other classes. Once the Foundation Courses are completed, Assessors will receive 20 hours credit for attending CAVEAT. The Foundation Courses are:
 - Course I – 40 hours
 - Exempt Properties – 20 hours
 - Specialized Assessments – 20 hours
 - Georgia Assessment Administration – 40 hours
4. The BOA shall meet at least twice a month. These meeting days have been set for the 2nd & 4th Monday of each month unless changed due to a Holiday.
5. The Board shall appoint a chairperson and a secretary to serve during each tax year. The election of the chairperson and secretary shall be the first order of business at the first Board meeting in January each year.

The duties of the chairperson include:

- Presiding at Board Meetings
- Appointing committee members unless otherwise instructed by the Board
- Along with the secretary, signing all legal instruments requiring Board signature
- Speaking on behalf of the Board

The duties of the secretary include:

- Preparation of meeting notices and agendas on behalf of the Board
- Delivery of agenda packets and support information to each member at least 48 hours prior to the time of the next regular meeting. The packet shall include the minutes of the previous regular meeting.
- The Secretary and the Chief Appraiser will keep a before and after of the budget, what was cut, what was not and why.
- Preparation and posting of meeting notices as required by law on behalf of the Board.
- The Chief Appraiser & Secretary will review minutes of each Board meeting. When any items are discussed, that other personnel need to be aware of, this information will be supplied to personnel verbally or in writing as deemed necessary by the Chief Appraiser.

6. Members of the Board receive compensation for service on the Board. Members receive reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the Appraisal Department budget.

- Travel on Department Business – The Habersham County Assessors Office (HCAO) will pay actual expenses incurred by members of the BOA for travel related to attend seminars, conferences or continuing education classes.
- Meetings – The Board members shall work only on regular meeting days or at other called meetings as approved by a majority of the members of the Board.
- Salary – Board members will receive \$200 per month salary.
- Receipts Required for Reimbursement—Receipts for hotel, meals, parking fees must always be provided.
- Accommodations – HCAO will pay the actual expenses for one room at a hotel, motel or other lodging facility per member.
- Meals – HCAO will pay for all meals while Assessors are in training. **There shall be NO reimbursement for alcoholic beverages.**
- Transportation – The county will provide a vehicle for travel to the Board members if necessary. Assessors may use their personal vehicles for out of town travel. HCAO will pay a mileage reimbursement in an amount established by the county governing authority. HCAO will pay for personal vehicle mileage to and from the destination and mileage incurred while at the destination.
- Items not reimbursed – HCAO will not pay for dry cleaning, shoeshines, haircuts, magazines or books, tickets to theater or sports events, pay per view charges or other such personal or incidental expenses.

Duties of the Board of Assessors

1. It shall be the duty of the Board to see that all taxable property within the county is returned and assessed at its just and fair valuation and that valuations as between individual taxpayers are justly and fairly equalized so that each taxpayer shall pay, as nearly as possible, only his proportionate share of the taxes.
2. The Board of Tax Assessors shall adhere to the assessment standards and techniques as required by law, the State Revenue Commissioner and the State Board of Equalization provided that in each instance the assessment placed on each parcel of property shall be that thus established by the County Board of Tax Assessors.
3. It shall be the duty of the Board to diligently investigate and inquire into the property owned in the County for the purpose of ascertaining what property, real and personal, is subject to taxation in the County and to require its proper return for taxation.
4. Members of the BOA have authority only when acting as a group or when authorized to take actions or provide comments following direction from the Board. **They have no authority to direct personnel or act in place of Department supervisors and the chain of command.**

5. The Board conducts its meetings under Roberts Rules of Order, Newly Revised 12th Edition unless other directed by Board Policy.
6. The Board may hold a closed or executive session that excludes the public to the extent permitted by law.
7. The administrative offices of the Board are located at 130 Jacob's Way, Suite 201, Clarkesville, GA 30523.
8. The Board appoints the Chief Appraiser who serves at the pleasure of the Board. The Board evaluates the Chief Appraiser annually. The Chief Appraiser is the sole employee of the BOA. It is the sole and exclusive duty of the Board, as mandated under state statute, to hire and fire the Chief Appraiser. The duty and responsibility fall on neither the County Manager nor the Board of Commissioners.
9. The BOA will perform all supervisory functions of the Chief Appraiser (hiring, terminations, vacation and/or leave approval, annual performance evaluations, etc.) in accordance with Habersham County's Personnel Policy handbook. The entire BOA will have input into the writing of the Chief Appraiser's performance evaluation and all Assessors will be present at the annual performance evaluation meeting with the Chief Appraiser. The BOA will go into Executive Session.
10. Each year, the Chief Appraiser and the Deputy Chief Appraiser prepares a preliminary budget and delivers to each Board Member with a request for their comments and recommendations.
11. The Board shall give notice to the property owner each year of the assessment of the property as prescribed by O.C.G.A. 48-5-306.
12. The Board shall review and update the Office Policy document including the Board Policy and Duties annually, and at other times as needed.
13. The Board shall approve all homestead applications received in the office each year.
14. The Board must review the Tax-Exempt Digest each year pursuant to 48-5-263(b)(4).
15. The Board must review and approve the Manufactured Housing Digest prior to January 1 each year pursuant to Appraisal Procedures Manual (A.P.M) 560-11-9-08(2)

BOA Supervision of the Chief Appraiser

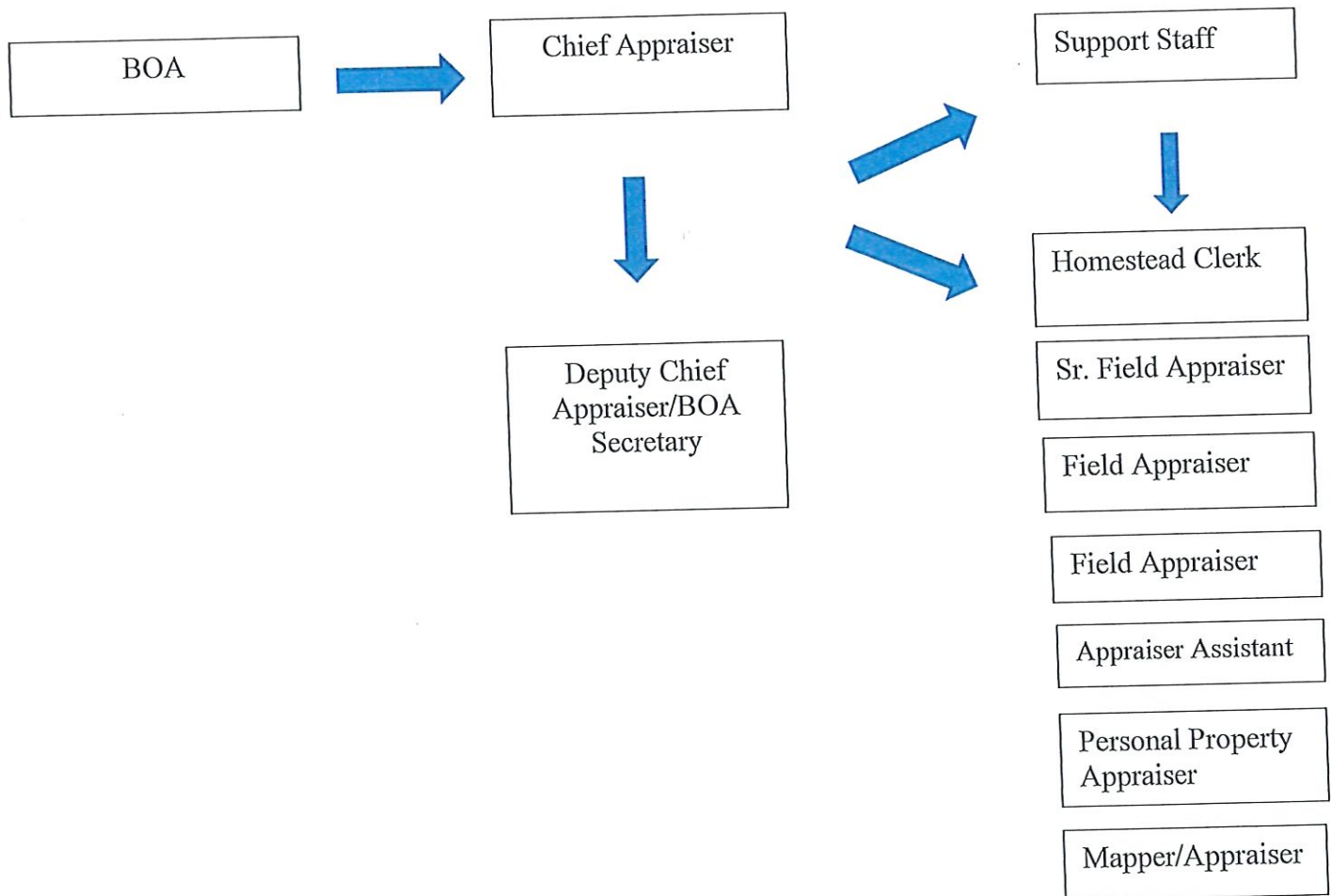
1. The Chief Appraiser of Habersham County will be directly supervised by the Habersham County Board of Assessors (BOA), under the provisions of the Habersham County Personnel Policy.
2. If the BOA decides to terminate or hire a Chief Appraiser, the County Commissioners shall be notified of all pertinent facts prior to taking such action.
3. In the absence of a Chief Appraiser, the BOA will appoint an acting Chief Appraiser, or directly supervise the Assessors Office staff.
4. If a major event should occur, or if there is a major absence from the office, in the Assessors Office, the Chief Appraiser shall contact the BOA either in writing or by direct verbal communication.
5. The Chief Appraiser must follow O.C.G.A. 48-5-264 (Designation and Duties of Chief Appraiser).

6. If the Chief Appraiser is not in the office, the Deputy Chief Appraiser will assume the role of Chief Appraiser, and if both the Chief Appraiser and Deputy Chief are out of the office, the next appraiser with seniority on staff will be in charge.

Duties and responsibilities of the Chief Appraiser

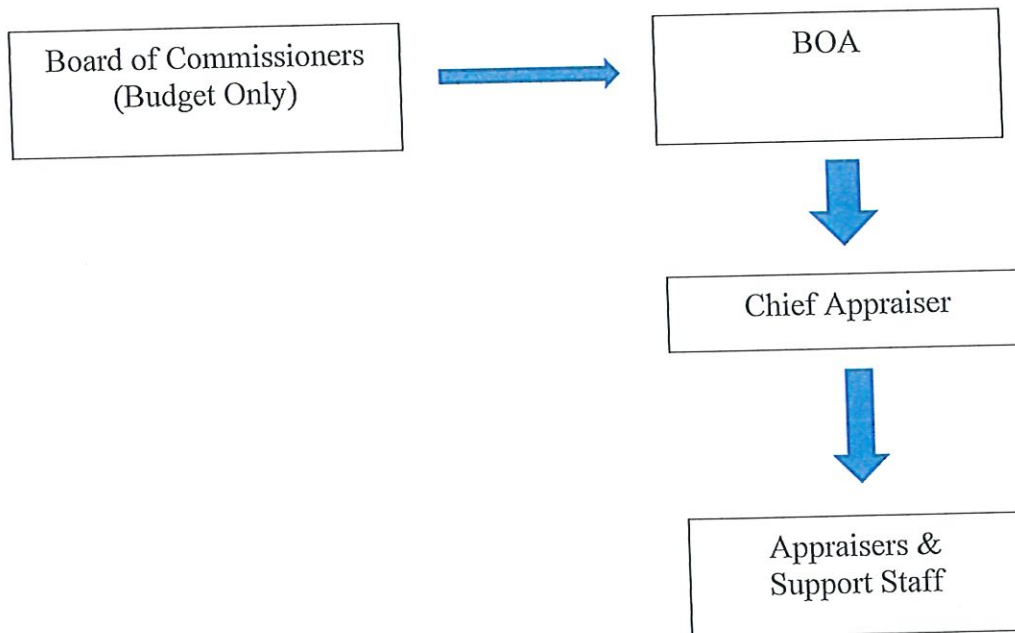
1. The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Property Tax Code, and other applicable laws and rules. The Chief Appraiser's responsibilities include many statutory duties related to the development of appraisal digest and the administration of the appraisal office. Additionally, the Board assigns tasks to the Chief Appraiser as needed for conduct of Board duties and implementation of Board policy.
2. The Chief Appraiser plans, organizes, supervised and directs the accurate appraisal of real and personal property and the activities of subordinate personnel.
3. The Chief Appraiser must follow O.C.G.A 48-5-264 and 48-5-264-1 (Designation and Duties of the Chief Appraiser).
4. The Chief Appraiser must follow O.C.G.A. 48-5-306 and APM 560-11-10-.01(3).
5. The Chief Appraiser must keep the Board informed on the progress of appraisal activities.
6. The Chief Appraiser must attend all meetings and provide staff recommendations for all appropriate Board actions.
7. The Chief Appraiser must prepare a proposed budget for each year.
8. The Chief Appraiser must serve as the Department's spokesperson in providing information to the news media, taxing units and the general public.
9. In conjunction with Department counsel, the Chief Appraiser must provide recommendations for Board action on litigation.
10. The Chief Appraiser must report to the Board each year concerning the accuracy of Department appraisals and contractor performance.
11. The Chief Appraiser must discharge other duties as provided by the Board and/or by law.
12. The Chief Appraiser will maintain communications with the representative of the Georgia Department of Revenue (DOR) assigned to assist Habersham County and will consult with DOR officials as needed.

BOA Staffing Chart



Communication Policy

1. Any legal or civil matter facing the Habersham County Board of Assessors or the office will be coordinated by the chairperson of the Board and assisted by the Chief Appraiser. Any such matter will precipitate a special called meeting of the Board immediately.
2. Any special action or occurrence with the Habersham County Board of Assessors or Assessors office will precipitate the immediate notification of the Board and may require immediate calling of a special meeting. Examples for this action: legal suits or pending actions, County Commissioner edicts, employee termination or hiring of final two candidates, or any major problem or opportunity the Board should be aware of.
3. Any public communication by a member of the Board of Assessors or Assessors Office staff, verbal or written, must be approved by the Board prior to release. A Board member or office staff can offer their own comment as an individual, omitting their association with the Assessors Office.
4. All written communications with the public or other offices shall be on letterhead stationery and the letter and envelope must be typed in block style format containing proper greeting, body, etc.
5. All Office Staff: Any written or verbal communication with the BOA, BOCC, BOE or other offices must go through the following chain of command:



Appraisal Staff Duties

1. Make appraisals of the fair market value of all taxable property in the county except property returned directly to the State Revenue Commissioner, such as public utilities & Motor Vehicles.
2. Maintain all records for the county in a current condition to include the cataloging and indexing of all real and personal property in the county.
3. Prepare an Exempt Digest to submit to the Board of Assessors for their review.
4. Prepare and mail assessment notices after the Board has determined the final assessments. All assessment notices must meet SB 346.
5. Attend hearings of the local Board of Equalization and provide information to the Board regarding valuation and assessments approved by the Board of Assessors on those properties where appeals have been made to the local Board of Equalization.
6. Provide information to the Department of Revenue and Department of Audits as needed by the department and in the form requested by the department.
7. Attend the standard approved training courses as directed by the State Department of Revenue commissioner for all personnel of the various counties.
8. Comply with the rules and regulations for staff duties established by the Department of Revenue commissioner.
9. Field Staff will use any means available in the process of appraising property. These practices shall include field visits to said property, review of internet resources such as real estate listings and rental websites which may have photographs of the property's interior areas, real estate flyers left at properties for sale and any other information available.
10. If access is denied to a property, the appraiser staff should proceed as follows:
 - a. If access is denied by the owner, the appraiser should use any information available even a building permit to make a reasonable effort to arrive at an appropriate value of property.
 - b. We shall make an effort to inspect all property prior to assigning an opinion of value.
11. All stored records will be examined each year to determine removal of outdated files. Retention files kept in accordance with state regulations shall be filed in a neat and orderly fashion in the storage area.
12. No Digest may be sent to the Department of Revenue for approval with more than 3% appeals in a non-reval year and 5% in a reval year.
13. All Appraisers must date and initial all property record cards in order to maintain a clear and accurate timeline for all properties.
14. Real Property Appraisers shall perform their duties of reviewing properties through field inspections; field inspections shall be performed on each property, including any and all land, structures, and other features.
15. Appraisers shall not enter any structure on any property without the proper approval given by the property owner.
16. All assessments shall be performed by listing the characteristics of the property and structures from the outside; internal inspections shall be performed only when there are necessary details to be determined in which information cannot be obtained through an external inspection.

17. Real Property Appraisers shall not go around any locked gate; instead, will return to the office and will make a phone call to the taxpayer. If no response, a letter will be sent giving the taxpayer 10 days to contact our office. If no response from letter is received, appraisers will review property on aerial maps and/or use building permit if available, and establish a value using the best information available.

18. Real Property Appraisers shall take photos of all buildings. Photos shall be taken of the following:

- (1) Overall view of the land or lot
- (2) All structures from front, sides & back,
- (3) Outbuildings such as Utility, Detach Garages, Pools, Tennis Courts, etc.

No photos shall be taken of the following: (1) children or other persons onsite (2) Garage contents (3) Car tags (4) Personal items in view (5) No photos of interior without approval from owner.

19. An Appraiser shall have the authority to remove the location, topography, and/or other adjustments (or add) on an individual parcel when, in the opinion of the Appraiser and the Chief Appraiser such adjustment is warranted.

20. Land-locked parcels will be given a reduction due to no access. This adjustment may be given through the Road Type category.

21. When Appraisers are out in the field performing county work, it is prohibited to have spouses, children, family members or friends visit the work site. You are on property belonging to someone else and conducting official business with the county and therefore should restrict personal visits.

22. When Appraisers are out in the field driving one of the county vehicles, it is prohibited to have spouses, children, family members or friends in the vehicles.

23. Major Remodeling & Renovations

a. The following shall be classified as Major Remodeling & Renovations:

- *New roof or repair of roof
- *New electrical or wiring
- *Plumbing issues other than replacing fixtures
- *Foundation repair
- *Water damage repair
- *Sewer line repair
- *Treatment of mold

b. The following shall not be classified as major remodeling & renovations:

- *Painting
- *Floor Covering Change

24. Order of Completion

- a. 30-40% Dried in with Siding and Shingles
- b. 50% Dried in with Electrical, Plumbing, and Heat Roughed in
- c. 70% Sheetrock has been installed and finished but no painted; Heating and Air Finished
- d. 80% Painting has been started; Floors and Fixtures Put in.

General Office Policies

1. The office will open to the public promptly at 8:00 a.m. each workday, and will close at 5:00 p.m. If an employee is to be absent because of illness or emergency, the employee must notify the Chief Appraiser and/or Deputy Chief Appraiser before 8:15 a.m.
2. All personnel will be available to assist the public at the reception counter. In discussing matters of a more personal nature, the taxpayer should be interviewed in a private office or at the employee's desk.
3. All inter-office conversation and personal calls should be limited to a minimum amount of time.
4. An employee requesting annual leave or sick leave for a medical appointment should notify the Chief Appraiser well in advance by verbal or written communication, regardless of the amount of time to be used. Annual leave should be scheduled as far in advance as possible. Emergency leave will be approved on a case-by-case basis.
5. Before leaving the office for fieldwork, each appraiser should advise the clerical staff of the approximate area he or she will be working in and the approximate time he or she expects to return to the office.
6. When an existing job position becomes available, the next most qualified person in the office will be considered first for the position.
7. Smoking and the use of tobacco products is not allowed in the office or in the county vehicles. This also applies to the field.
8. No hostile behavior will be tolerated in the Assessor's office. Anyone acting in a threatening or hostile way will be reported immediately to the local authorities. Any employee hearing such threats or witnessing hostile behavior in the office should call 911 immediately and request assistance.
9. Office staff shall NOT offer legal advice, recommendations for specific services such as surveyors, real estate agents, fee appraisers, and/or attorneys. The Board desires an unbiased and fair feeling towards all citizens whether or not they provide any of the services listed above.
10. The use of cell phones for personal calls should be limited. Cell phones may be used briefly in a designated area away from the front desk.

Dress Code

The Habersham County Appraisal Department's objective in establishing a relaxed, casual and informal dress code is to enable our employees to work comfortably in the workplace. Yet, certain standards are established so employees are not confused about the meaning of the terms: relaxed, casual, and informal dress. Our goal is for employees to be comfortable in the workplace while projecting a neat, clean and professional appearance.

Casual Dress Guidelines

Because all casual clothing is not suitable for the office, these guidelines will help you determine what is appropriate to wear to work. Clothing that works well for the beach, yard work, dance clubs, exercise sessions and sports contests may not be appropriate for a professional, casual appearance at work.

Clothing that reveals your back, chest, stomach or underwear is not appropriate for a place of business. Shorts, tank tops, mesh shirts, cutoff shirts, sweatpants, jogging suits, ripped jeans and T-Shirts with controversial slogans are not appropriate. Flip-flops are not allowed. Jeans and athletic footwear are acceptable so long as they are in presentable condition.

Casual Business Attire Recommendation

In a casual work setting, employees should wear clothing that is comfortable and practical for work, but not distracting or offensive to others. Any clothing that has words, terms, or pictures that may be offensive to other employees is unacceptable. Sports team, university and fashion brand names on clothing are generally acceptable if the logo is small and does not dominate the article of clothing.

Hygiene, Makeup, Jewelry and Perfume

The Habersham County Assessors Office considers it very important that employees be well-groomed, neat and dressed appropriately for their respective job functions. Employees are expected to dress in attire that is clean, pressed and in good repair. Daily personal hygiene is essential for all employees. Makeup and perfume should be worn in good taste and not to excess. Jewelry should be in good taste with limited visible body piercing.

Hats and Head Coverings

Hats are not appropriate in the office. Head coverings that are required for religious purposes are allowed. Hats can be worn in the field.

Policies for N.O.D.'s (Not On Digest), Refunds & E&R's (Errors and Releases)

1. Staff shall abide by the Resolution passed by the Habersham County Board of County Commissioners, April 18, 2011, {Addendum A}.
2. N.O.D.'s will only be worked for three previous years due to the fact that refunds can only be made up to three previous years. (48-5-303)
3. N.O.D. property value may be change or the bill released for three years if there is an error of fact. No change will be made because of a change in judgment. If a N.O.D. results from a clerical error, the Board will review and approve each billing change request for current and prior year's assessments. These cases will be brought before the Board for consideration in the Board's regular meeting(s).
4. Having completed and signed the affidavit of corrections, the Tax Assessors office will send the affidavit to the Tax Commissioner's office, whose personnel will carry out any further action.
5. N.O.D.'S will be eliminated on Real Estate accounts unless the 40% assessment exceeds \$1000. Said property will be set up for property taxation from the year of discovery forward.
6. In cases where homestead exemption was not given to a taxpayer, due to the fault of one of the tax offices, the Board of Assessors may grant the homestead exemption for the current tax year plus previous tax years, in accordance to eligibility and other legal provisions based on the individual situation.

7. The Board of Assessors may correct factual errors in the Tax Digest within 3 years. (48-5-303)
8. No refund will be made in the case where a new plat or deed has been made and the acreage is now more or less than what is on the deed. The acreage will be changed per the new plat for the following year.

General Assessment Policies

1. Make appraisals of the fair market value of all taxable property in the County except property returned directly to the State Revenue Commissioner under the provisions of an Act approved March 23, 1935, (GA. L. 1935, P. 11), as amended.
2. Maintain all tax records and maps for the County in a current condition to include the mapping, platting, cataloging, and indexing of all Real and Personal Property in the County.
3. Staffing of the Board of Assessors office shall be in compliance with Official Code of Georgia Annotated.
4. The Tax Commissioner's office is to be notified in writing of any action taken by the Board of Assessors affecting that office.
5. No employee of the Tax Assessors office shall make any fee appraisals, property sales, or surveys in Habersham County as a consultant, representative or any other business/commercial aspect.
6. No employee of the Tax Assessors office shall participate in any sale of property for tax purposes.
7. In efforts to prevent disruptions to office functionality, requests for educational leave during business hours will be brought before the Board of Assessors for consideration on a case-by-case basis. If such educational leave is approved, it must be revisited prior to each semester, when continuing a course or seeking a degree/certificate, for review and determination. No blanket continuation will be entertained by the Board of Assessors.
8. Any change in value of property owned by employees of the Tax Assessors office, except normal area changes, and all cases in which the value is lowered, as well as any property purchased or sold during the fiscal year by any employee of the Tax Assessors office, shall be brought before the Board of Assessors.
9. The Tax Assessors office shall make available any information needed by the Chamber of Commerce (or any other County-related organization) to assist them in their efforts to attract business into Habersham County.
10. The Tax Assessors office shall make available any information needed by the Habersham County Sheriff's office (or any city police) to assist them in their efforts to rescue people due to fire, drugs, etc. Information made available would consist of owners name, physical addresses, and telephone numbers if available, etc.
11. Photocopies will be made for a charge of \$.25 per copy (includes property record cards). Government agencies will not be charged.
12. Charges, costs and all other fees are to be consistent with the Resolution for Habersham County GIS Data & Information as determined and passed by the Habersham County Board of County Commissioners, November 19, 2007 {Addendum B}
13. All staff shall issue a receipt for all transactions larger or equal to \$1.00 utilizing the designated receipt book; Receipts shall be written for producing and reconciling office funds.
14. A "fax" or "e-mail" will be accepted as a valid submission & writing with the exceptions of applications for homestead exemptions or other applications requiring income documentation or anything requiring notarization. Inscribed dates and times on faxes or emails shall be considered the official receipt date and

time. It is the responsibility of the sender to ensure document is received by the Board of Assessors' office.

Open Records, Retention & Available Information Policies

1. Requests for all open records, other than property card prints, one-step processes to produce information, sales reports, miscellaneous reports, shall be required to submit the request in writing to the appropriate staff member for processing.
2. All requests shall be fulfilled within the allotted timeframe as prescribed by federal, state and local laws.
3. All staff shall abide by the Retention Schedule as approved and passed by the Board of Assessors. {See Page 33}

Redaction Policies

1. For purposes of this policy, "listed personal information" shall refer to certain personal information described in O. C. G. A. 50-18-72(a)(21). The Board of Assessors and/or staff thereof may be referred to as BOA.
2. In accordance with O. C. G. A. 50-18-72(a)(21), it shall be the policy of the Habersham County Board of Tax Assessors that certain personal information, limited to 1) home address; 2) telephone numbers; and 3) social security numbers of qualified requestors shall be redacted from public records contained within the office. The following guidelines shall apply:
 - a) Any person requesting the above-described information MUST file the appropriate application for qualification requirements and identification purposes.
 - b) Once the application is submitted to the office of the BOA, the Chief Appraiser and/or Deputy Chief Appraiser shall determine the eligibility of the applicant and/or methods request is to be handled, in cases where the applicant or property does not adhere to procedures set forth. Should there be an applicant where the policies do not clearly specify the method, for which they should be handled, the Chief Appraiser and/or Deputy Chief Appraiser shall forward the approval of the application to the Board of Assessors with possible consultation with the County Attorney.
 - c) Upon submitting the completed application, approval/denial shall be determined within fifteen business days.
 - d) Applications submitted, which are denied by the Board of Assessors due to any and all reasons, identified for eligibility requirements, shall be filed in the appropriate location with no action taken after denial notification is mailed to applicant.
 - e) Redaction of the listed personal information from the current year's tax digest shall be performed within seven business days of approval.
 - f) Removal of the listed personal information from the CAMA (Computer-aided mass appraisal) system shall be performed within seven business days of approval. The physical address shall be maintained for internal appraisal purposes.
 - g) A roll of all requests for redactions shall be maintained for auditing purposes.
 - h) Removal of the listed personal information from the website containing appraisal information of the office of the Board of Assessors, currently www.qpublic.net, shall be performed immediately following the approval of the redaction request by the Deputy Chief Appraiser.

- i) All applications are subject to verification upon submission and re-verification of employment status at any time. Should the requestor become ineligible, the office of the BOA shall give written notice of ineligibility and the listed personal information will no longer be considered as removed.
- j) Applications, in which the requestor is deemed ineligible, shall be notified in writing of ineligibility and the listed personal information will not be considered removed. Denials based on ineligibility may be deemed for one or more of the following reasons, but not limited to: ineligible due to employment, not a property owner/(rent), property in the name of someone other than an "immediate" family member or dependent.
- k) Applications will be considered as to property owned by requestor upon the date of submission. Should the requestor buy, sell, move, etc. after an application is submitted, the requestor must complete an additional application disclosing the change in ownership of property.
- l) Should any of the time frames listed in this policy be deemed by the Chief Appraiser as insufficient, for good reasons, may contact the applicant to notify them of approximate time for processing.
- m) The Board of Assessors reserves the rights to make exceptions for instances where the policies listed above are not conclusive. The policy may be amended as to reflect those instances. It shall never be the intention of the Board of Assessors to withhold any information subject to the open records act. All details of policy shall be in accordance and be amended upon changes in the law, as necessary.
- n) Should an applicant pass away, the redaction may stay on the parcel unless the property is sold. (See County Attorney Opinion, dated 12/2020)
- o) Should an applicant change employers, the redaction will stay on the parcel unless the property is sold. (See County Attorney Opinion, dated 12/2020)

Policies for Homestead Exemptions

1. Manufactured Homes:

- a. When, and if, a mobile home is removed from property receiving homestead exemption and another mobile home is placed on the property by the same owner, the exemption shall remain on the property other than the Freeze Exemption. Notification is sent to the taxpayer & taxpayer must sign for new mobile home to have freeze exemption.

2. Spouse(s):

- a. In cases where homestead was lost due to property being transferred from one spouse to another where the receiving spouse had no previous interest and no return was made, the Board of Assessors may grant the homestead exemption.
- b. When homestead is lost due to the death of a spouse and title passes to the surviving spouse by legal document, homestead shall continue with the surviving spouse upon proof of identity. Homestead shall begin the year identity is established.
- c. Office staff will mail a death letter to the address the tax bill is mailed to the family of the deceased.
- d. When a homestead is titled only in the husband or wife's name, then the homestead must be signed by the individual that owns the property.

3. Ownership for Family Farms, Joint Survivorships, Etc.:

- a. Should a property be titled in the name of a Trust when an owner signs for Homestead Exemption, office staff shall request the trust paperwork to prove the person signing for Homestead is on the Trust paperwork.
- b. Should a property already have Homestead Exemption and the name is change to a trust name, office staff shall mail a 30-day letter requesting the submission of the trust paperwork before the homestead is removed.
- c. O.C.G.A 48-5-40: Should a taxpayer have a Contract to Purchase Property and apply for homestead exemption, then the exemption may be granted upon office staff reviewing the Contract to Purchase.
- d. Specified ownership of a property shall be considered as in the following table:

<u>Type of Account</u>	<u>Percentage of Ownership Identified</u>
JT TEN (Joint Tenancy)	50% each listed taxpayer
JTWROS (Joint Tenancy With Right of Survivorship)	50% each listed taxpayer (full ownership upon death of either owner)
POD (Payable on Death)	100% first listed taxpayer; transfers to second listed taxpayer upon death of first)
IRA-Individual Retirement Accounts Dividends (and all associated)	Exempt from Earned Income Totals NON-Exempt and must be included in Earned Income Totals

4. Miscellaneous:

- a. This policy is to assist office staff in accepting and processing homestead exemption applications to ensure the taxpayer is treated equally and is given the appropriate information concerning all homestead exemptions. This policy is considered as minimum requirements for the application process.
 - I. Office staff shall:
 - 1) Evaluate all exemptions the applicant is eligible for.
 - 2) Verify mailing address AND physical address

- 3) Obtain Phone Number
 - 4) If Mobile Home, note on card
 - 5) Employees initial & note current Tax Commissioner
 - 6) RECEIPT must be given showing date signed & exemption applied for
 - 7) Obtain a copy of taxpayer's driver's license to verify taxpayer is a resident of Georgia & scan to property record.
- II. HB 1166 Habersham County Homestead Exemption (EL7F)
- 1) Print a property record card to note changes/no changes (this card has a printed date.
 - 2) Review square footage breakdown with sketch of house with taxpayer
 - 3) Taxpayer must initial card reflecting no corrections or changed noted.
 - 4) Office Staff shall write the Base Value on the front of the L7F card with a breakdown of the land value (LV) and house value (HV).
- III. Age 62/65 & Disability
- a. If unsure of income, complete L1 and L2 exemption (L2 will be given IF proof of income is supplied in timely manner)
 - 1) Supplemental information (proof of income, disability letters, etc) should be highlighted or circled on information sheet.
 - 2) Disability letters from the Social Security Administration and/or Department of Veteran's Affairs shall constitute sufficient evidence to the disability of the taxpayer; either of these letters shall be used in lieu of the two required doctor's letters due to the nature of their existence.
- IV. Income Based Exemptions-Eligibility Requirements
- a. In all situations with submission of applicants for homestead exemption, where income is a determining factor of eligibility, all applicants shall submit a copy (or office staff to make copies from taxpayers' files) of their prior year's income tax returns; including but not limited to, IRS Form 1040, any W-2 forms, or other similar documentation deemed necessary by the office staff and/or Board of Assessors. Income documentation is solely collected to provide proof of eligibility and shall NOT be given to anyone regardless of the situation.
 - b. Any taxpayer may request their social security numbers be redacted on the copy of the Income Tax Return submitted for income documentation for the homestead exemption. Staff shall abide by these wishes and use a heavy marker to strike through the taxpayers' social security number on all related documents, with exception of the original homestead exemption application(s).
 - c. Should a taxpayer/applicant not be required by IRS regulations to file an income tax return for the prior year and did not do so, the taxpayer/applicant may sign an Income Affidavit form provided by the staff. This Affidavit of Income shall serve as a legal means to provide eligibility for the homestead exemption applied.
 - d. In any case where a taxpayer/applicant of a homestead exemption refuses to supply a copy of his/her IRS Income Tax Return, office staff shall physically review their income tax return, determine eligibility, and make detailed notes using an income affidavit form, with the taxpayer's signature. This will suffice ONLY in a situation with adamant refusal to copy their income tax returns.

- e. Should a taxpayer pull money out of their self-contributed pensions & Annuities (retirements) this amount would be considered as EXEMPT from the \$12,000 income limit.
 - f. Should a taxpayer have short term or long-term disability on their federal 1040 IRS form, then this amount would be considered as EXEMPT from the \$12,000 income limit.
 - g. Should a homestead be denied for any reason, office staff shall place the application in the next tax year box for 1 year. After the first year, the homestead will be placed in the dead file if the taxpayer fails to meet all the qualifications.
 - h. Should a taxpayer file an extension on their income taxes with the IRS, the taxpayer must provide proof of that extension.
- V. Applications:
- a. When completing a homestead exemption application, staff should place the first taxpayer's last name & first name on the application for easier filing of application even if they are not signing the application.
- VI. Driver's License:
- a. Office staff will obtain a copy of the taxpayer driver's license that is filing for homestead exemption.
 - b. Driver's License must be changed to correct address prior to April 1st of the tax year in which the taxpayer is seeking approval of homestead.
- VII. Veteran Exemptions:
- a. Should a taxpayer sign for a 100% disabled veteran exemption the Board will review those applications immediately and may or may not approve for the current tax year depending on when the taxpayer was considered disabled through the Veteran's office.
 - b. Should a taxpayer receive their deceased spouse military pension, our office will consider this amount as EXEMPT from the \$12,000 income limit.
 - c. Taxpayers with veteran exemption may be audited every 3 years.
 - d. When a taxpayer has the veteran exemption, they will receive the exemption on the entire property regardless of multiple buildings and outbuildings.

Policies for Covenant Properties

Anyone signing a Covenant card must show picture ID before signing.

Anyone applying for someone other than themselves must have legal documentation empowering them to do so.
 EXAMPLES: POWER OF ATTORNEY, ATTORNEY-IN-FACT OR COURT APPROVED FIDUCIARY, ETC.

1. Conservation Use:

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
- b. No covenant will be considered in any type of industrial or commercial zoning with the exception of planned commercial farming district.
- a. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
- b. All property under covenant shall have proper notation made on the property record card.
- c. Applications for covenant on property owned by more than one person must have the application signed by all parties. In the case of property owned by a Family Corporation, all officers are required to sign, and a copy of the State Charter must be provided. If husband and wife own the property, both parties must sign. If one party of a husband and wife ownership is unable to sign due to medical reasons a CUVA Unable to Sign Form must be filed with application.
- d. An owner can add newly acquired property to an existing covenant for the remainder of the covenant unless the newly acquired property exceeds more than 50 acres. (House Bill 916)
- e. All buildings on covenant property must be field checked.
- f. Any property with an improvement on it will have the value of the improvement and 1.00 acre excluded from the Conservation Use covenant. (House Bill 916) If the house is torn down and the property sell then the 1.00 acre cannot be combined back together until the covenant expires. When a house is built after the covenant is signed, the 1.00 acre will not be split out until the covenant is up for renewal.
- g. All property must be good faith production of agricultural or timber products to be approved for Conservation Use Valuation. "Primary Purpose" is the "principle use to which the property is devoted, as distinct from an incidental, occasional, intermediate or temporary use for some other purpose not detrimental to or in conflict with its primary purpose". (GEORGIA CODE ANNOTATED 48-5-7.4) (AS AMENDED)
- h. All covenant application shall consist of 10 (ten) acres or more in size unless a schedule E or F with Form 1040 or Form 4835 is provided. (House Bill 916)
- i. Appraisal staff shall visit all property when a new Conservation Use Valuation Application is filed in our office.
- j. The Board of Assessors must provide proof of an on-site inspection of the property if it is denied Conservation Use for the primary purpose not being agricultural or timber related. (House Bill 916)
- k. In the case of property exchange, a letter stating the reason for the exchange and benefit to the taxpayer and the County shall be submitted to the Board of Tax Assessors for approval. Exchange or sale of property for right-of-way due to County ordinances shall not be considered a breach of the covenant.

- l. Any property under a Conservation Use covenant where there is a change in ownership and/or acreage shall be notified to sign an updated application for CUV reflecting the appropriate change.
- m. Any property under a Conservation Use covenant where there has been a divorce between the owners and both parcels are split with each parcel keeping less than 10 acres, then the BOA would treat this split as a foreclosure & breach with no penalty.
- n. Upon the death of an owner of property under a Conservation Use covenant, the office shall notify the surviving family and/or agent of the status of the covenant (exclusions apply when information of death is not attainable by office staff).
- o. Upon a breach of a covenant, office staff shall compose a memo, including the penalty amount and description of property, to be presented to the Tax Commissioner with a copy forwarded to the County Manager.
- p. Properties that are under Conservation Use Covenants may not be combined with each other until both covenants have expired.
- q. Should a taxpayer purchase a piece of property that is under a Conservation Use covenant, the covenant must be continued until expiration unless a breach of covenant is determined.
- r. Should a taxpayer request splitting their parcel into two separate parcels for mortgage purposes only, the taxpayer would need to sign a covenant for each tract with the understanding if either parcel was sold creating a breach, both parcels would be breached. Notations shall be made on each property record card clearly identify the requirements for the covenant.
- s. An application for continuation of such current use assessment upon a change in ownership of all or a part of the qualified property shall be filed on or before the last date for filing tax returns in the year following the year in which the change in ownership occurred. (Official Code Georgia Annotated 48-5-7.4(j)(1))
- t. A taxpayer may lease up to 6 acres for a cell tower site that **will become** a separate parcel. (Official Code Georgia Annotated 48-5-7.4 (p)(5))
- u. Should a taxpayer have 10 acres under a Conservation Use covenant and decide to deed up to 5 acres to a child or a family member within the 4th degree of civil reckoning, the remaining acreage will be allowed to continue under Conservation Use until expiration. (Official Code Georgia Annotated 48-5-7.4 (o)(1)(2))
- v. Should a taxpayer tell office staff, they are registered as Agri-Tourism, taxpayer must submit a copy of certification to maintain with the application.
- w. Should a taxpayer decide to create a zipline on the property as a business, they must be registered as Agri-tourism
- x. Corn mazes are allowed on covenanted property however, the taxpayer must gather the corn.
- y. Releases for Conservation Use Covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.
- z. Releases can be signed by the Board even though no one has signed the application. Office staff will write the word "Expired" or "Breached" on signature line so the Board can approve the release.
- aa. Any taxpayer that wants to breach the Conservation Use covenant solely as a result of a medically demonstrable illness or disability which renders the owner of the real property physically unable to continue the property in the qualifying use shall submit documentation. The documentation should be from their primary physician treating their illness or disability and shall include the name of the physician, practice name, and reason of illness or disability.

2. Preferential Assessment

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
- b. All residential dwellings will have 1-acre home site held out of the Preferential Agricultural Covenant.
- c. All property under covenant shall have proper notation made on the property record card.
- d. Releases for Preferential Assessment Covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.

3. Environmentally Sensitive

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
- b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
- c. All property under covenant shall have proper notation made on the property record card.
- d. Releases for Environmentally Sensitive Covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.

4. Historic Property

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
- b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
- c. All property under covenant shall have proper notation made on the property record card.
- d. Releases for Forest Land Protection Act will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.

5. Residential-Transitional

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
- b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
- c. All property under covenant shall have proper notation made on the property record card.
- d. Releases for Forest Land Protection Act will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.

6. Forest Land Protection Act (FLPA)

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
- b. Anyone applying for Forest Land Protection Act must be an individual(s) or any entity registered to do business in the State of Georgia.
- c. All Covenant applications shall consist of 200 acres or more of forest land.
- d. Anyone currently receiving Conservation Use or Preferential Assessment may not receive FLPA with either covenant; however, they may make a one-time switch from such covenant to FLPA if the property qualifies. This one-time switch will not constitute a breach.
- e. Releases for Forest Land Protection Act will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.

GIS/Mapping Policies

1. It shall be the duty of the Mapping Department to maintain an accurate set of tax maps. The mappers will process all deeds and make all necessary changes on the maps. The maps shall show (when applicable) parcel area in acreage figures. Property lines are to be updated annually.
2. The Mapping Department is to be under the supervision of the Chief Appraiser who will develop the necessary procedures to see that all map work is completed as accurately and efficiently as possible.
3. Contiguous tracts may be combined at the request of the owner(s) so long as all tracts are in the same name(s). These requests must be made between January 1st and April 1st each tax year or during the 45 day assessment notice appeal period.
4. Office staff will verify property taxes are paid on property before combining takes place. A letter of denial shall be mailed if property taxes are not paid.
5. All Power Line Easements (main metal transmission lines) being across properties, will be considered by either a percentage reduction or adjustment in depth factor according to whether the easement effects the front or back of a given parcel as it relates to market value.
6. Property lying within a flood plain shall be given an adjustment, if necessary.
7. All plats used to correct acreage and/or to split into two or more parcels must be dated and recorded by **January 1** of the year for which the adjustment is to be made. Notifications of acreage corrections should be given to the Assessor's office from January 1st through April 1st or during the appeal period.
8. All new subdivisions, being three or more lots, not having final approval by **December 31st** of the year in which the subdivision was created but having streets, water lines, power, gas, cable, etc., in place, shall be valued according to the amenities being in place.
9. No subdivisions or subdivided tracts shall be re-combined for at least three years after the initial division of the original tract. At the end of the three years, these lots may be combined at the discretion of the Board of Assessors, contingent upon certain criteria, i.e., activity such as recent sales, improvement, current listing of the property, etc.
10. Absorption Rate: All lots in an approved subdivision shall be separated into individual lots once a subdivision plat is recorded in the Clerk of Superior Court's office. Lots will be valued according to fair market value using the best information available. All unsold lots in a subdivision where less than 75% of the total lots have sold should be calculated with an absorption rate of 50% per lot. All unsold lots in a subdivision where 75% or more of the lots have sold should be valued at fair market value with no absorption rate calculated.
11. Should a developer sell the majority of the subdivision lots to another developer, the new owner shall get an absorption rate of 25%. All unsold lots in a subdivision where 75% or more of the lots have sold should be valued at fair market value with no absorption rate calculated.
12. Subdivisions with final approval and recording after January 1 shall be valued in accordance with Georgia's Assessment Date unless the developer requests, in writing, the lots be separated for taxation. Requests made after April 1 will not be considered. Valuation of these lots shall be in accordance to the condition and marketability on January 1 of the current tax year.
13. Areas designated as common area, green space, etc. (on recorded plats) shall receive a nominal value of \$100. Any property owned by a subdivision's homeowners' association shall receive a nominal value of \$100.
14. Property ownership will be transferred to maintain an accurate chain of title. Accurate chain of title shall mean property transferred by
ACCEPTABLE DEED, WARRANTY OR QUIT CLAIM, YEARS SUPPORT, OR COURT
ORDERED DOCUMENTS.

15. All properties listed in the name of a deceased owner shall remain in the name of the Estate of that individual owner unless/until an officially recorded document (Deed of Assent, Executors Deed, or Affidavit) transferring ownership has been produced to the office of the Board of Assessors within the standard limitations and calendar year for each tax digest as to accurately list the January 1st owner of each tax year.
16. The Board of Assessors shall be presented for final approval/decision for any special circumstances where the policies and procedures are not clear for action to be taken by office staff.
17. One (1) acre will be held out as a site for each cell tower unless otherwise noted in the contract.
18. Annexed Property will become effective for ad valorem tax purposes as of January 1st following the annexation. (Attorney General Opinion 69-259)

Exempt Property Policies

1. All requests for exempt status shall be made by filing an application form with the Tax Assessors office except in cases where the property is deemed "exempt" based on information obtained by the Tax Assessors' office.
2. No property shall be considered for Exempt Status unless taxpayer submits a written request for consideration, preferably an Office Application for Exempt Status.
3. Additional documents, necessary in determining eligibility, may be requested prior to review by the Board of Assessors. Subpoenas may be issued to obtain necessary information and/or documents for final determination of the request.
4. When the Board of Assessors approves or denies an application for Exempt Status, the Deputy Chief Appraiser will send notification to the owner.
5. All property that has been approved with Tax Exempt Status will have proper notation made on the property record card.
6. At the First meeting of each Tax Year, Board of Assessors will approve or deny a listing of all Exempt Property in Habersham County.
7. Purely Public Charity exempt parcels will be reviewed once a year to maintain exempt status. All other exempt parcels will be reviewed every 3 years.

Manufactured Housing Policies

1. Homestead Exemption:

- a. When, and if, a mobile home is removed from property receiving homestead exemption and another mobile home is placed on the property by the same owner, the exemption shall remain on the property except for the Homestead Freeze exemption. A letter will be mailed asking the taxpayer to come in and complete a new freeze exemption.
- b. All laws concerning homestead exemptions shall be followed; however, in cases where manufactured homes are purchased prior to January 1st of that tax year and the title has not been changed, exemption may be approved with a contingency for the submission of the proper current title listing of ownership of the manufactured home. A taxpayer may submit documentation to establish January 1st ownership for purposes of determining eligibility for homestead exemption for the tax year; such documentation may include current title, financial documentation provided by the individual's bank, Mortgage Company, closing documents or other effective ownership documentation to indicate accurate and current ownership information. The BOA staff shall confirm with the Tax Commissioner's Office of current action being taken to resolve the transfer of title by the current owner/homestead exemption applicant. The contingency approval shall remain in effect until the billing period for the current year's digest or October 1st of the same year, whichever date occurs first. The BOA may approve the homestead exemption application with contingency during the standard review period of homestead exemption applications; however, the approval shall not become effective until submission of proper documentation of the proper title transfer of the manufactured home owned by the homestead exemption applicant/property owner by the contingency deadline. Should the homestead exemption applicant/property owner fail to transfer the current title of the manufactured home by the contingency deadline, the current digest years homestead exemption application shall then become denied for failure to meet eligibility requirements. The property owner may then apply for the next tax year by submitting the proper application for homestead exemption with all ownership requirements applicable for determination of eligibility for the new application submitted. Any instance that is not covered in the guidelines shall be reviewed on a case by case issue.

2. Titles:

- a. According to the Tax Commissioner and Georgia State Law, all manufactured homes shall have titles (1963 & up) unless the owner of such manufactured home has successfully completed the process for a Certificate of Permanent Location. A title must be applied for before ownership can be transferred. A warranty deed shall not be considered transfer of title and shall not replace the title originally given to the manufactured home except when a Certificate of Permanent Location has been obtained. All manufactured homes shall be considered personal property unless homestead exemption has been filed and approved. In such cases of Certificate of Permanent Location, the manufactured home shall be considered real property until such time a Removal of Permanent Location is issued where the manufactured home becomes personal property. Any instance not considered in this paragraph may be reviewed and decided upon on a case by case basis.
- b. All manufactured homes must have the title changed within 45 days of purchase.

3. Decals:

- a. According to Georgia Law, all manufactured homes must "prominently display" a current tax year's decal. As agreeable by the Tax Commissioner, all manufactured homes deemed as

having "no value" by an appraiser of the Tax Assessors office shall forego the requirement of obtaining a decal from the County Tax Commissioner each year. In lieu of this decal, a written notice by the Tax Assessors office will be issued the first year the subject is deemed of "no value". This written notice shall be displayed on the manufactured home in such a way that any County official may have easy visibility of such notice. This notice will remain for subsequent years or until manufactured home is destroyed. Such notice shall be given to the taxpayer at no cost for the first year; however, if this notice is lost or destroyed, a replacement notice must be given. The taxpayer shall pay a sum of \$5.00 for each replacement notice.

4. Permits:

- a. If the Tax Commissioner's office forwards a copy of the "Relocation Permit" for a manufactured home, the office staff shall hold the Building Permits for manufactured housing until a corresponding Relocation Permit is obtained then a site review and appraisal shall be performed. Should the office find Building Permits with no matching Relocation Permit, the appraisal staff shall confirm the existence of the manufactured home listed on such permit and list on the current year's tax digest accordingly.

5. Corrections and Deletions:

- a. Non-homestead mobile homes shall be maintained on the Assessors' records in a manner of January 1st owner's name, location, description, and value. This information is generally obtained from the Tax Commissioner's office and review of property by a field appraiser. To assure taxability of the current year, an appraiser shall visit the location and ascertain any information available. This verification of existence and/or other information shall be updated, if needed, in the Assessors records and forwarded to the Tax Commissioner for final ruling concerning current year's taxes and/or any delinquent tax bills. It is the understanding of the Board of Assessors that the office can relate information and facts obtained by the staff to the Tax Commissioner, but consent of error and releases must be made by the Tax Commissioner.

Motor Vehicle Valuation Policy

1. All appeals of automobile valuations shall be submitted in writing.
2. Submissions should include tag number, State Valuation, current mileage, current condition, and any other information deemed necessary to complete the appraiser's review and recommendations.
3. Upon submission of an automobile valuation appeal, the Personal Property Appraiser shall review the information included in the appeal and determine the most accurate fair market valuation to be recommended to the Board of Assessors.
4. The Personal Property Appraiser shall utilize a valuation resource guide, if available, to compare and analyze information necessary in determining an accurate valuation. Physical inspections will be considered when the book value approach is inadequate (vehicle wrecked, motor not repairable, vehicle inoperable, etc.).
5. Once the Personal Property Appraiser determines a value for the vehicle under appeal, the appraiser shall forward the recommended valuations directly to the Tax Commissioner for change.

Personal Property Policies

1. General Guidelines:

- a. The appraisal staff shall on behalf of the Board of Assessors investigate diligently and inquire into property owned in county for purpose of ascertaining what real and tangible personal property is subject to taxation in the county and require proper return of property taxation. O.C.G.A. 48-5-299(a)
- b. Appraisal staff shall deem any property owner that does not file a return by the deadline as returning for taxation the same property as was returned or deemed to have been returned in the preceding tax year at the same valuation as was finally subject to taxation the preceding year. O.C.G.A. 48-5-20
- c. The appraisal staff shall follow all the guidelines set forth in the Appraisal Procedures Manual (APM).
- d. When valuing items that have been overhauled the appraisal staff shall use the composite conversion factors furnished by the Department of Revenue.
- e. All personal property in the county is to be individually reviewed within each three-year period.
- f. O.C.G.A. 48-5-16 requires that Personal Property used in connection with a business be returned in the county where the main office is or where it is more or less permanently located.
- g. O.C.G.A. 48-5-314 classifies the records of the taxpayer in the county's files as confidential and not open to public inspection.
- h. O.C.G.A 48-5-48.1 – Freeport Exemption for Habersham County:
 - a. Raw Materials – 100%
 - b. Goods in Process – 100%
 - c. Finished Goods – 100%
- i. The Board of Assessors will officially adopt the Personal Property Reporting Forms set by the Department of Revenue.
 - A. PT50-A-Aircraft
 - B. PT50-M-Marine
 - C. PT50-P-Personal Property

2. Audit:

- a. Appraisal staff shall perform, consistent with Georgia law, audits of the records of the property owners to verify the returns of personal property.
- b. Appraisal staff shall audit all personal property returns every three to five years. These accounts will be selected on a fair and random basis consistent with the requirements of O.C.G.A. 48-5-299. (See Page 32)
- c. Appraisal staff shall forward any account to the County Attorney that fails to submit information that was requested with the subpoena for appropriate action and the Businesses that fail to claim their certified subpoena, the Code Enforcement officer would hand deliver these. (Addendum C)

3. Miscellaneous:

- a. Manufactured Homes will be valued utilizing the Bi-Tek, LLC. The N.A.D.A. Manufactured Home manual will be utilized as an alternative valuation method when deemed necessary by the staff. Manufactured homes located in the County will be inspected to determine if the proper decal is attached to and displayed on the manufactured home by the owner as provided by law, notify the residents of those manufactured homes to which a decal is not

attached of the provisions of Code Sections 48-5-492 and 48-5-493; and furnish to the Tax Collector or Tax Commissioner a periodic list of those manufactured homes to which a decal is not attached. Appointment of agent for inspections shall be determined by the County Commissioners.

- b. The Department of Revenue/Local Government Services adopted a new REVENUE CHAPTER 560-11-10 ENTITLED "APPRAISAL PROCEDURES MANUAL" on September 17, 1999, with an effective date of October 10, 1999. This chapter established ten rules 560-11-10.01 through 560-11-10.10. This chapter was promulgated pursuant to O.C.G.A. 48-5-269.1 which directed the Revenue Commissioner to adopt by rule, subject to CHAPTER 13 OF TITLE 50, the "GEORGIA ADMINISTRATIVE PROCEDURE ACT", and maintain an appropriate procedure manual for use by County property appraisal staff in appraising tangible real and personal property for ad valorem tax purposes. REVENUE RULE 560-11-10.08 is a new rule that establishes technical procedures to be followed. The APPRAISAL PROCEDURES MANUAL will now constitute the basis for personal property unless otherwise noted within this policy booklet.
 - c. Only the official stamp of the U.S. Post Office will determine the postmark and the date of mailing through the U.S. Post Office. If mailed through a commercial service entity (Federal Express, UPS, ETC) the date of receipt as verified by the mailing service will determine timely filing. In-house postage meter stamps will NOT be considered if date is different from U.S. Post Office Stamp or commercial service date of receipt.
 - d. Subpoenas may be issued in accordance with Georgia Law to obtain necessary verification information for accounts that filed reports with an appraised value of \$7,501 or more if said verification information requested on the report form is not submitted. This information will include, but not be limited to, taxpayers' general ledger, journals, book depreciation records, physical inventory.
 - e. Every personal property return shall be subject to review under the provisions of the Appraisal Procedures Manual, RULE 560-11-10.08(04) COPYRIGHTED.
 - f. Any equipment not being used in a business where the equipment is being phased out or completely liquidated (not in use) may be allowed a 75% discount from the depreciated value of the equipment in question.
 - g. Personal Property accounts exceeding a \$7500 (100%) value discovered by verification procedures other than a field audit will be set up for property taxation for the year of discovery and, at a minimum, two previous years if applicable. Additional years within the statute of limitations may be assessed at the discretion of the Board of Tax Assessors.
4. Overhaul: When appraising machinery, equipment, furniture, personal fixtures, and trade fixtures, the appraisal staff shall consider the cost of all expenditures, both direct and indirect, relating to any efforts to overhaul an asset to modernize, rebuild, or otherwise extend the useful life of such asset. The following procedure is to be used by the appraisal staff to estimate the value of an overhauled asset: An adjustment to the original cost of the asset is made to reflect the cost of the components that have been replaced. The cost of the overhaul is divided by an index factor representing the accumulated inflation or deflation from the year of acquisition of the asset on which the overhaul was performed to the year of the overhaul. This amount is then subtracted from the original cost of the asset being overhauled. The remainder is then multiplied by the composite conversion factor for the year of the original acquisition as specified in Rule 560-11-10-.08(5)(f)(4)(iii) of this section. The current year's composite conversion factor is then applied to the cost of the overhaul, and these two figures are combined to represent the estimate of value for the overhauled asset.

Appeals & Assessment Notice Policies

1. All returned assessment notices will be posted at County Courthouse for 30 days. Probate Court Judge will certify the listing.
2. Taxpayers will have 45 days from the date on the postmark of the Assessment Notice to file an appeal.
3. Appeals may be faxed or email to our office.
4. If an appeal is filed and the taxpayer does not designate an appeal path as required by O.C.G.A. 48-5-306, the appeal must automatically revert to the BOE.
5. If an appeal is filed after the deadline, a letter will be mailed indicating it is not valid and it will be reviewed for the next tax year.
6. In cases where arbitration is chosen, an appraisal must be submitted within 45 days. If an appraisal is not submitted within 45 days, the appeal will terminate unless taxpayer notifies BOA to send to BOE.
7. In cases where an appraisal is submitted, office staff may contact the appraisal company/person to find out if the appraisal was for a refinance or for tax purposes. If appraisal is not for tax purposes, office staff does not need to use the appraisal. A letter of acceptance or rejection will be sent to the taxpayer within 45 days of receiving appraisal.
8. In cases where a taxpayer does not show to the Board of Equalization, they can have the 299C apply if they supply evidence with the appeal.
9. The following should be provided to property owners filing or in lieu of filing appeals shall include, but not limited to:
 - *Property record card of the property subject to an appeal.
 - *Map of the property & immediately surrounding area.
 - *Copy of the property owner's appeal form if available.
 - *Property record card of typical comparable properties used as qualified comparable properties.
 - *Form PT-311-1 Appeal rights & guidelines.

Audit Selection Criteria for Personal Property Accounts

The Habersham County Board of Assessors shall audit Business Personal Property accounts every fiscal year contingent on the yearly budget amount. These accounts will be selected on a fair and random basis consistent with the requirements of O.C.G.A. 48-5-299.

Accounts will be ranked in size according to the Fair Market Value to include the following categories:

<u>Account Class</u>	<u>FMV Size</u>
i. Under \$50,000	
ii. \$50,000-\$250,000	
iii. \$250,001-\$1,000,000	
iv. \$1,000,001-\$5,000,000	
v. \$5,000,001-\$50,000,000	
vi. Over \$50,000,000	

Any accounts that fail to file a return shall be subject to an audit.

Any accounts that have excessive decreases, disposals, or excessive loss in value shall be subject to an audit.

Any accounts that have Freeport Exemption and report no taxable inventory, shall be subject to an audit.

This policy shall not be so restrictive as to prevent any account from being audited as the need should arise due to unforeseen circumstances.

*APM: Audit Selection Criteria (section 560-11-10.08(4)(e)—The Appraisal staff shall recommend to the board of tax assessors a review and selection criteria, and the appraisal staff shall follow such criteria when adopted by the board. The criteria should be designed to maximize the number of personal property tax returns that may be reviewed or audited with existing resources. The criteria should be fair, unbiased, and developed consistent with the requirements of O.C.G.A. 48-5-299. All personal property accounts should be reviewed or audited at least once every three years.

*O.C.G.A 48-5-299(a) — It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law.

Habersham County Board of Tax Assessors Retention Schedule

<u>Title</u>	<u>Retention</u>	<u>Description</u>
Address Changes	2 years	
Affidavits	5 years	Worksheets & Final Affidavits
Assessment Appeals	3 years	Case Files, Closed
Assessment Notices	3 years	Undeliverable Notices
Attorney Opinions	Permanent	
Bank Statements	7 years	
BOE Appeals	3 years	
Boat Registration Listing	3 years	
Car Tag Appeals	2 years	
Conservation Use	5 years	Applications, Expired
Death Certificates	1 year	
Deeds	5 years	
Exempt Applications	1 year	Expired, Sold
Federal Aviation Listing	3 years	Airplanes
Field Cards	7 years	Worksheets of Appraisers
Homestead Exemptions	5 years	Applications, Expired & Income **Audit every 5 yrs.
Homestead Reports	5 years	i.e. Audit Listing, Reconciliation Listing, etc.
Invoices	5 years	
Meeting Notices	5 years	
Minutes/Agenda	Permanent	
Mobile Home Appeals	7 years	Case Files, Closed
NADA Guides	5 years	
Property Record Cards	7 years	Field Cards
Personal Property Audit Records	7 years	Worksheets & printouts from Audit Company
Personal Property Record Cards	7 years	After Sold
Personal Property Returns	7 years	
Policies & Procedures	Permanent	
Public Utilities	7 years	Worksheets from DOR
Real Property Record Cards	Permanent	

Receipt Books	5 years	
Sales Ratio Studies	10 years	
Tax Digests	14 years	
Taxpayers Return of Real Property	5 years	
Timber Forms	5 years	
VRef Aircraft Guides	5 years	

IRS Form 1040, 1040A, 1040 EZ Line-by-Line Non-Exempt/Exempt Status

Line #	Line Listing	Exempt or NON-Exempt from Earned Income Totals
1	Wages, Salaries, Tips	NON-Exempt
2 a/b	Taxable Interest	NON-Exempt
3 a/b	Ordinary Dividends	NON-Exempt
4 a/b	IRA Distributions	Exempt
5 a/b	Pensions and Annuities	NON-Exempt ***** Unless Determined to be self-contributed because Exempt.
6 a/b	Social Security Benefits (including Disability Benefits)	Exempt
7	Capital Gains/Loss	NON-Exempt
8	Other Income	NON-Exempt
9	Total Income	NON-Exempt
11	Adjusted Gross Income	**** Income*****

IRS Form 1040 SR (Senior Citizens) (Same as above just larger print)

Line #	Line Listing	Exempt or NON-Exempt from Earned Income Totals
1	Wages, Salaries, Tips	NON-Exempt
2 a/b	Taxable Interest	NON-Exempt
3 a/b	Ordinary Dividends	NON-Exempt
4 a/b	IRA Distributions	Exempt
5 a/b	Pensions and Annuities	NON-Exempt ***** Unless Determined to be self-contributed because Exempt.
6 a/b	Social Security Benefits (including Disability Benefits)	Exempt
7	Capital Gains/Loss	NON-Exempt
8	Other Income	NON-Exempt
9	Total Income	NON-Exempt
11	Adjusted Gross Income	****Income*****

***DO NOT count military pensions

***DO NOT count widows pensions

Master Timeline for Functions of the Board of Assessors

January 1	Open Books Mobile Homes Returned for Taxation Date of Assessment
January 5	MH Digest to Tax Commissioner
January 7	Work to begin on previous year sales reviews
January 15	Freeport forms mailed
February 1	Work on final sales ratio report; Begin working returns
April 1	MH Returns Due MH Tax Bills Due Close Books Last day for filing applications for the current year
April 15	Mail 30-day Intent to Breach CUVA for failure to file continuation
May 1	Mail Assessment Notices Begin 45-day appeal period until July 31
May 2	Review appeals, make appropriate changes, send 30-day notices until October 15 Forward appeals to BOE, HO, Arbitrator & attend hearings until October 15
June 1	Waiver date for failure to file for freeport
July 2	Review, verify, & Add new personal property until December 31 Create new parcels until December 31 Pick up new Conservation until December 31
September 1	Digest to be submitted
November 1	Mail CUVA expiration letters Field work completed on Mobile Homes
November 15	Tax Bills Due
December 2	Run all UC codes & start review of them
December 31	Mail personal property forms

Approval Listings
January 25, 2023

<u>Name</u>	<u>Map Parcel</u>	<u>Exemptions</u>
ABBOTT, JOYCE	116B-037	ESC, EL2, EL7F
ADDIS, BUFORD	065-093	ESC, EL2, EL7F
ALEXANDER, MARGIE	108-077A	ESC, EL1, EL7F
ALLEN, ZACHARY	022-125A	ES1, EL7F
ALLRED, JAMES	025-008A	ES1, EL7F
ALVARADO, MARTHA	044-079K	ES1, EL7F
AUSTIN, PHILLIP	052-106P	ESC, EL2, EL7F
BAKER, SONYA	052-089M	ES1, EL7F
BARDEN, JANICE	082-043D	ESC, EL1
BARRETT, CHET	145-073C	ES1, EL7F
BARRETT, JANICE	131-004	ES1, EL7F
BARRETT, ROBIN	091C-073A	ES1, EL7F
BARRON RYAN	039-013	ES1, EL7F
BARRON, CHESTER	056-006	ESC, EL2, EL7F
BEECHAM, MICHAEL	108-013	ES1, EL7F
BOGGS, ANNIE	027-123W	ESC, EL2, EL7F
BOOTH, SHARON	038-073H	ES1, EL7F
BRIGGS, ELIZABETH	114B-009	ES1, EL7F
BROOKE, JOHN	081-012	ESC, EL2, EL7F
BROOKSHIRE, SAVANNAH	088-049N	ES1, EL7F
BROWN, AUBREY	043-186G	ES1, EL7F
BROWN, GEORGE PHILLIP	077-040A	ES1, EL7F
BROWN, JOE	127-015	ESC, EL1, EL7F
BRUGUIER, VICTORIA	134-032E	ES1, EL7F
BURKE, NANCY	108-102A	ESC, EL1, EL7F
BURKE, SELENA	078-055	ES1, EL7F
BURRELL, JEANNIE	047-019	ES1, EL7F
BURRELL, JENNY	116B-049	ESC, EL1, EL7F
BURRELL, WALTER	130-205	ESC, EL1, EL7F
BURROUGHS, BLAND	018-068	ES1, EL7F
CANUP, MICHELLE	029-139B	ES1, EL7F
CANUP, WANDA	065-008A	ESC, EL2
CASTELLANO, PAUL	082-036C	ES1, EL7F
CASTRO, ADRIANA	104-246F	ES1, EL7F
CATHERS, TINA	100-029	ES1, EL7F
CAULEY, RANDY	027-123	ES1, EL7F
CHITWOOD, CHRISTOPHER	141-164	ES1, EL7F
CLARK, RICHARD	108-241Z	ES1, EL7F
CLIM, CLARENCE	110-133	ESC, EL2, EL7F
COLE, LARRY	125-131K	ESC, EL1, EL7F
COPE, DION	110-059A	ES1, EL7F
CORDER, JAMES	112A-077	ES1, EL7F
CORY, WALTER	040-175D	ES1, EL7F
COX, CHRISTOPHER	027-129	ES1, EL7F

Approved
M-Denise
2-Mariah

CRANDALL, KEITH	039-070	ES1, EL7F
CROW, LINDA	068-003C	ESC,EL2, EL7F
CUSUMANO,CHARLENE	020-080	ESC, EL1, EL7F
DAVIS, ASHTON	108-244X	ES1, EL7F
DAVIS, RUBY	108-178	ESC, EL2, EL7F
DEAN, JARED	043-321	ES1, EL7F
DEFOOR, DEANNA	016-028	ES1, EL7F
DENSMORE, DANIEL	056-003	ES1, EL7F
DICKERSON, KEITH	108-242D	ES1, EL7F
DOVER, BARRY	129-103	ESC, EL1, EL7F
DUNCAN, ROXANNE	126-177G	ES1, EL3, EL7F
DUNNE, SHAWN	101-060D	ES1, EL7F
DWYER, DAVID	071-107	ES1, EL7F
DYER, TRISTAN	068-030	ES1, EL7F
EDWARDS, LINDA	112C-023	ESC, EL1, EL7F
ELLENBURG, MITCHELENE	043-181	ESC, EL2
ELLENBURG,LARRY	068-001V	ESC, EL2, EL7F
ELLER, TONY	064-035A	ESC, EL2, EL7F
ETHRIDGE, MARY	112B-016	ES1, EL7F
FERGUSON, JOSEPH	116D-006	ES1, EL7F
FISHER, RONALD	083-068	ES1, EL7F
FOWLER, SHELBY	084-008	ES1, EL7F
FRAME, CYNTHIA	052-033B	ES1, EL7F
FRANKLIN, VELMA	112C-010	ESC, EL2, EL7F
FRIZZELL, SHERI	019-015B	ES1, EL7F
FULMER, AMANDA	018-054	ES1, EL7F
FUTCH, CARSON	124-269A	ESC,EL1, EL7F
GARDINER, CAROL	021-043	ES3
GARRETT, JOHNNIE	026-121	ESC,EL1, EL7F
GIBBY, JENNIFER	037A-084	ES1, EL7F
GILBERT, LON	071-098	ES1, EL7F
GINGRICH, FREDERICK	124-112B	ES1, EL7F
GOICOECHEA, CLAUDIA	008-150	ES1, EL7F
GORMAN, SHARON	114A-074	ESC,EL1
GOSS, ERIC	013-008	ES1, EL7F
GRAVES, MAUREEN	145-020	ES1, EL7F
GRAY, DOUGLAS	066-035	ES1, EL7F
GRAY, FAYE	151-016	ESC, ES1, EL7F
GRIFFIN, ELIZABETH	025-001D	ES1, EL7F
GRIFFIN, LAURIE	116A-040	ES1, EL7F
HALL, ROBERT JR	111-096U	ES1, EL7F
HARN, WILLIAM	069A-085	ESC,EL1, EL7F
HARPER, JOHN	123-007	ESC, EL1, EL7F
HARWOOD, APRIL	106-022	ES1, EL7F
HASELEY, KATHERINE	125-133Y	ES1, EL7F
HAYES, DEBORAH	114A-069	ESC,EL1, EL7F
HEADRICK, JOSEPH	092-091	ES1, EL7F

HEETER, DEBORAH	020-014C	ES1, EL7F
HERBERT, KEVIN	021-143	ES1, EL7F
HERMINIO, FELIPE	051-008C	ES1, EL7F
HINTON, AUSTIN	062-022	ES1, EL7F
HOAG, ALAN	102-105	ES1, EL7F
HOLBROOK, MATTHEW	128-074	ES1, EL7F
HOOPAUGH, ZACKARY	104-279E	ES1, EL7F
HORTON, APRIL	102-218	ES1, EL7F
HORTON, DENNIS	018-095	ESC, EL2, EL7F
HUGHES, DEVIN	050-021F	ES1, EL7F
HUNNICUTT, ANDREA	108-105M	ES1, EL7F
HUNT, LEROY	066-017	ESC, EL1, EL7F
HUNTER, CALEB	052-089P	ES1, EL7F
HUNTER, GLORIA	111-096X	ES1, EL7F
HYER, MATTHEW	099-084	ES1, EL7F
IRWIN, JAMES	035-096	ES1, EL7F
KALMBACHER, STEVEN	072-010	ESC, EL1, EL7F
KANN, WILLIAM JR	125-107A	ES1, EL7F
KEANE, LILLIE	109-140R	ES1, EL7F
KEEGAN, JEFF	097-043	ES1, EL7F
KEIRN, GUY	063-104	ES1, EL7F
KENDRICK, WILLIAM	029-008C	ESV, ES1, EL3, EL7F
KING, CLAYTON	102-013G	ES1, EL7F
KING, JOY	145-115	ESC, EL2, EL7F
KIRBY, MICHAEL	041-047H	ES1, EL7F
KNIPFER, VIVIAN	051-014K	ES1, EL7F
KOLE, JESSICA	078-016	ESC, EL1, EL7F
KOLLOCK, KATHLEEN	099-225	ES1, EL7F
KOONCE, MYRA	029-155L	ES1, EL7F
LACAVERA, PAULA	044-007A	ES1, EL7F
LANCASTER, CHARLES	141-033	ESC, EL1, EL7F
LANE, AMBER	072-016	ES1, EL7F
LAPERRIERE, DEREK	029-150X	ES1, EL7F
LARSON, MICHAEL	142-134	ES1, EL7F
LASOPHA, CHENG	052-095	ESC, EL1, EL7F
LEWIS, AMBER	049-039B	ES1, EL7F
LOUDERMILK, BRANDEN	145-044A	ES1, EL7F
LUTHI, MITCHELL	064-051	ESC, EL1, EL7F
LYLE VALERIE	145-025	ES1, EL7F
MADDOX, ANTHONY	055-037C	ESC, EL1, EL7F
MALDONADO, JOSE	044-069	ESC, EL2, EL7F
MANLEY, COLTON	110-106M	ES1, EL7F
MANLEY, JUDY	023-105	ES1, EL7F
MARCACCIO, STEVEN	108-247L	ES1, EL7F
MARK, JONATHAN	116A-135	ES1, EL7F
MARTIN, HARLEY	049-026U	ES1, EL7F
MATA, MANUEL	051-005Z	ES1, EL7F

MATIAS, HERMINO	051-008C	ES1, EL7F
MCCALLISTER, GREGORY	040-214	ES1, EL7F
MCCANN, MEGAN	017-051	ES1, EL7F
MCCRACKEN, RUSS	128-088	ES1, EL7F
MCCURLEY, VIRGINA	068-043	ES1, EL7F
MCDUFFIE, ANTHONY	027-029	ES1, EL7F
MCGARVEY, STEVEN	104-076	ES1, EL7F
MCKEE, CRAIG	021-143A	ES1, EL7F
MCSPADDEN, ROBERT	022-036	ES1, EL7F
MCVEY, ALICIA	047-062	ES1, EL7F
MEDLOCK, ANN	010-001	ES1, EL7F
MICHELLI, DENISE	009-030	ESC, EL1, EL7F
MILES, ANDREW	126-129	ES1, EL7F
MILLER, TERESA	027-086	ES1, EL7F
MITCHELL, JOHN	141-081	ES1, EL7F
MITCHELL, LAYNE	129-051	ES1, EL7F
MOBLEY, MARY	081-004U	ESC,EL1, EL7F
MOODY, KEITH	068-002Z	ES1, EL7F
MOORE, JOEY	130-024	ES1, EL7F
MOSS, ANITA	131-158	ES1, EL7F
MOTE, JAMES	028-122	ES3, EL7F
MOULDER, ALISSA	114A-060D	ES1, EL7F
MULLIS, NORMAN	021-083	ES1, EL7F
NELMS, ROBBY	040-047	ESC,EL1, EL7F
NOTT, PHILLIP	042-036	ES1, EL7F
NUNN, JAMES	127-008L	ES1, EL7F
ODELL, JEANNE	125-006	ESC, EL2, EL7F
O'GRADY, KEVIN	019-106	ESC, EL1, EL7F
OLIFF, GEORGE	021-170	ES1, EL7F
OWENBY, CHRISTOPHER	107-025D	ES1, EL7F
PARKER, DOLLY	091C-035	ESC,EL2,EL7F
PARKS, JASON	109-140S	ES1, EL7F
PARKS, KAREN	041-217	ES1, EL7F
PATTON, SHEILA	128-030	ESC, EL1, EL7F
PAYNE, AMY	027-184	ESC, EL2, EL7F
PEEPLS, ALLISON	104-169	ES1, EL7F
PENDREY, JUSTIN	099-097C	ES1, EL7F
PERRY, KIMBERLY	067-044B	ESC, EL1, EL7F
PETERSON, TROY	020-136	ES1, EL7F
PETTEPHER, JON	144-054	ES1, EL7F
PETTERS, BERNARD	099-095V	ES1, EL7F
PHILLIPS, APRIL	108-065	ES1, EL7F
PHILLIPS, JEFFREY	099-213A	ES1, EL7F
PHILLIPS, SHERRY	019-014A	ES1, EL7F
PHOTHISANE, SITHONE	054-009K	ESC,EL2, EL7F
PIMENTA, HARRIET	071-002T	ES1, EL7F
POULSON, JULIE	081-005W	ES1, EL7F

PRICE, WILLIAM	124-036A	ES1, EL7F
PRUITT, MACK	125-106A	ES1, EL7F
RAMIREZ, CHRISTY	108-111A	ES1, EL7F
RAMSEY, E.H. JR	130-204	ES1, EL7F
RANDALL, REBECCA	094-007	ES1, EL7F
REDDING, DANIEL	134-036A	ES1, EL7F
REED, ANTONIA	017-050	ESC, EL1, EL7F
REYNOLDS, JESSICA	110-112	ES1, EL7F
RICHARDSON, VIVIAN	102-260	ESC, EL2, EL7F
RICKETSON, GARY	040-102	ESC, EL2, EL7F
RIDER, ANTHONY	047-015	ES1, EL7F
RINEFRIED, JENNIFER	132-059A	ES1, EL7F
RINEHEART, STEPHANIE	096-057	ES1, EL7F
ROBBINS, KENNETH	042-093	ESC, EL2, EL7F
ROBERTS, JACK	141-017	ESC, EL2, EL7F
ROBERTS, JACKIE	082-002B	ESC, EL1, EL7F
ROBERTSON, JOSHUA	051-008B	ES1, EL7F
RODRIGUEZ, GUADALUPE	093-005	ES1, EL7F
ROLLER, BRYAN	142-054B	ES1, EL7F
ROSENBERGER, JEFFREY	101-031	ES1, EL7F
ROSS, ROBERT	104-289B	ES1, EL7F
RUMSEY, ALBERT	125-119B	ES1, EL7F
SAHNGER, JOHN	027-123X	ES1, EL7F
SATTERFIELD, RONNY	099-209G	ES1, EL7F
SAULS, MILTON	124-029B	ES1, EL7F
SAVAGE, CHRISTOPHER	066-038A	ES1, EL7F
SAVAGE, TANYA	029-066	ES1, EL7F
SCHURTER, JAMES	082-030E	ESC, EL1, EL7F
SCOTT, DWIGHT	102-013Y	ESC, EL2, EL7F
SEYMOUR, JOYCE	084-012	ESC, EL1, EL7F
SHIRLEY, ETHAN	142-077	ES1, EL7F
SIHARATH, VEUY	087B-048	ESC, EL2, EL7F
SIMPSON, PAUL	099-045	ES1, EL7F
SLEIGHER, JOHN	027-123R	ES1, EL7F
SMITH, LESLIE	112A-032	ESC, EL1, EL7F
SMITH, LOYD	073-087A	ESC, EL1, EL7F
SMITH, MARK	102-067	ES1, EL7F
SMITH, PAMELA	041-058A	ES1, EL7F
SMITH, TERRY	108-105S	ES1, EL7F
SNYDER, MICHELLE	023-*021	ES1, EL7F
SOGNAVONG, PHENG	080-096D	ESC, EL2, EL7F
SORROW, RENY	124-046A	ES1, EL7F
SPICER, RUSSELL	065-043	ES1, EL7F
SPURGIN, CHANTAE	038-062	ES1, EL7F
STANICH, JAMES	036-010	ESC, EL2, EL7F
STAR, SARA	038-029	ES1, EL7F
STEWART, CATHY	108-051	ESC, EL2

STOVER, DEBBIE	097-151	ES1, EL7F
SUMMERS, JODI	022-178C	ES1, EL7F
SUTTON, BRIAN	104-157	ESC,EL1, EL7F
TAYLOR, ZACKARY	046-041	ES1, EL7F
TENCH, BETTY	042-100	ESC, EL1, EL7F
THOMAS, BRANDI	021-157	ES1, EL7F
THOMAS, BRETT	108-238B	ES1, EL7F
THOMPSON, KENNY	064-081	ES1, EL7F
THURMOND, ROGER	125-135D	ES1, EL7F
TREJO, ALBERTO	116C-049	ES1, EL7F
TRENKLER, JANE	142-022T	ESC, EL1, EL7F
TROENDLY, TAMMIE	106-057	ES1, EL7F
TULLIS, JERRY	107-006A	EL7F
TURNER, JESSE	093-004	ES1, EL7F
TURNER, MARGIE	023-201	ESC,EL2, EL7F
TURPEN, JASON	130-016	ES1, EL7F
TYREE, CAROL	041-177	ES1, EL7F
VANDERFORD, HUEY	130-145G	ESC,EL1, EL7F
WALDON, LYNN	042-189A	ESC, EL1, EL7F
WALDON, VIOLET	027-067-01	ESC,EL2, EL7F
WARD, DEBORAH	131-037A	ES1, EL7F
WARD, JANET	139-031	ES1, EL7F
WATTS, KAYLA	021-232A	ES1, EL7F
WAYCASTER, WILLIAM	134-006N	ES1, EL7F
WEBB, VIRGINA	069-0631	ESC, EL1, EL7F
WELBORN, DAN	097-175C	ES1, EL7F
WESTON, KOEHL	055-040	ES1, EL7F
WILLIAMS, ADDIE	114C-051	ES1, EL7F
WILLIAMS, GREGORY	040-210M	ES1, EL7F
WILSON, CHRISTINE	126-110E	ES1, EL7F
WILSON, FRANCES	102-013L	ESC,EL1, EL7F
WILSON, LARRY	112B-073A	ES1, EL7F
WOOD, DALE	077-096	ES1, EL7F
WOOD, JASON	132-097C	ES1, EL7F
WRIGHT, STACEY	027-122L	ES1, EL7F
YEAKLEY, CHAD	027-122A	ES1, EL7F