



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

Tuesday, December 10, 2024, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Jimmy Dean**
- II. Public Comments:**
- III. Approve Agenda**
- IV. Old Business**
 - 1. Minutes:** November 12, 2024
 - 2. Called Meeting Minutes:** November 19, 2024
 - 3. Miscellaneous:**
 - Safety
 - Field Appraiser Position
 - McCormick
- V. New Business:**
 - a. 2024 Public Utilities**
 - b. Affi 2024-8**
 - c. Homestead Exemption:**
 - i. 2023 Approval Listing --- NONE
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous –
 - d. Conservation Use Miscellaneous – Trammel, Ronald Scott 151-012**
 - e. 2024 Appeals to Forward to BOE**
 - f. 2025 BOA Meeting Schedule**
 - g. Status Update from Chief Appraiser**
 - h. Executive Session: Personnel**
 - i. Miscellaneous:**

Next meeting: January 14, 2025

Upcoming Holidays Christmas December 24-25, 2024



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, December 10, 2024 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, December 10, 2024, at 9:00 a.m. in the Conference Room on the 2nd floor located at 130 Jacob's Way, Clarkesville, in Habersham County, Georgia.

Present: Bill Terry, Chairman; Jimmy Dean, Vice-Chairman; John King, Member; Sonya Turgeon, Member; Denise York, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: None

Bill Terry, Chairman called the meeting to order at 9:00 a.m.

John King delivered the invocation.

Approval of Agenda:

Motion made by Denise York to approve the December 10, 2024 agenda; seconded by Sonya Turgeon; voted unanimously to approve motion.

Old Business:

Board Minutes: November 12, 2024

Motion made by Denise York to forego the reading and approve the minutes of November 12, 2024; seconded by Sonya Turgeon; voted unanimously to approve motion.

Called Meeting Minutes: November 19, 2023

Motion made by Sonya Turgeon to forego the reading and approve the minutes of November 19, 2024; seconded by Denise York; voted unanimously to approve motion.

Miscellaneous:

Ms. Garmon informed the Board that she had emailed Tracy Williamson, IT Director to get an update on the Panic Button the Board had previously asked for and she has not received any response to date.

Ms. Church gave a report to the Board that interviews and references have been checked but one applicant's references were not good, the second applicant asked for the application to be withdrawn. As of this morning, two more applicants have submitted applications so we are basically back to the beginning.

New Business:

2024 Public Utilities

Ms. Garmon provided the Board with the 2024 Public Utilities assessment notices that will go out in the mail on December 10, 2024. Motion made by Sonya Turgeon to approve the 2024 Public Utilities at the state ratio of 37.14%; seconded by Denise York; voted unanimously to approve motion.

Affi 2024-8

Motion by Sonya Turgeon to approve the 2024 8 Affidavit; seconded by Denise York; voted unanimously to approve motion.

Conservation Use Miscellaneous:

Trammel, Ronald Scott 151-012

Ms. Garmon provided the Board with a Conservation Use Covenant for Mr. Ronald Scott Trammel. Mr. Trammel is seeking to have his covenant terminated due to medical reasons. Mr. Trammel meets all of the qualifications and has provided the correct information. Motion made by Sonya Turgeon to allow Mr. Ronald Scott Trammel to be removed from Conservation Use; seconded by Denise York; voted unanimously to approve motion.

2024 Appeals to be forwarded to BOE

Ms. Garmon provided the Board with a listing of all the 2024 appeals that needed to be forwarded to the Board of Equalization for hearings to be scheduled. Motion made by Denise York to approve the listing and to send the appeals to the BOE; seconded by Sonya Turgeon; voted unanimously to approve motion.

2025 BOA Meeting Schedule

Ms. Garmon provided the Board with a 2025 Meeting Schedule. The Board was in agreement with these dates. Motion made by Jimmy Dean to approve the 2025 Meeting Schedule; seconded by Denise York; voted unanimously to approve motion.

Status Update from Chief Appraiser

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

- November 13-Andy Scroggs with the Department of Audits was here working on parcels for the audit sales report.
- November 25-Kelly McCormick was here and we held a zoom meeting with Gregg Reese with WinGap. We also held a staff meeting to provide an update on WinGap and to inform staff not to be working in Bi-Tek.

- November 27- County Manager closed the offices at 2 p.m. for the Thanksgiving Holidays.
- November 28-29- Office was closed.
- December 2-Joan took a day off work and had a long weekend with the Thanksgiving Holidays.
- December 3- Joan and Amy had a meeting with Mike Beecham and QPublic regarding Permits
- December 5- Joan and Amy had training with the Finance Department regarding new Pcards procedures.
- December 9-Terry & Kelly McCormick came and began reviewing changes in WinGap.

Kelly McCormick and Terry McCormick came before the Board to provide an update on the Appraisal work being completed. WinGap is here however there is some issues but Gregg with WinGap is working on correcting those. Kelly gave an update regarding the status of data entry and mobile homes. Kelly and Terry will both be here soon to help with the Field Work. Data Entry should go rather quickly once their group gets started.

Executive Session: Personnel

Motion made by Jimmy Dean to enter executive session; seconded by Denise York; voted unanimously to enter executive session at 10:27 a.m.

Motion made by Jimmy Dean to exit executive session; seconded by Denise York; voted unanimously to exit executive session at 11:36 a.m.

Adjournment

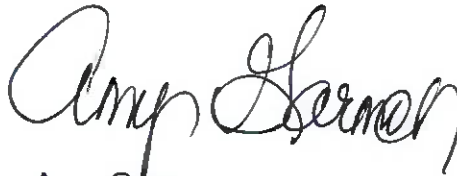
Motion made by Denise York to adjourn the meeting; seconded by Jimmy Dean; voted unanimously to approve motion. The meeting was adjourned at 11:37 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser

2024 APPEALS--BOARD OF EQUALIZATION

MAP	PARCEL	NAME	2024 VALUE	40%	RETURN VALUE 100%	RETURN VALUE 40%	CUVA	VALUE	BOE Show/No Show
14	3	DRAPER JAMES WILLIAM JR & DIANE K	1,564,160	625,664	1,350,000	540,000			
14	86	CARROLL JERRY ESTATE & GERTRUDE	435,040	174,016	390,000	156,000			
17	62	DAVIS ALLEN KIRK & HALL SHEILA DAVIS	970,790	388,316					
18	104	BUFFINGTON SAM	353,150	141,260	110,000	44,000			
20	187	FISHER GERALD & SANDRA	410,190	164,076	300,000	120,000			
21	9	TROTTER PHYLLIS T & BARRY	11,340	4,536	7,560	3,024			
21	44	HOLLINGSWORTH WILLIAM BRUCE & LYNDIA SMI	286,630	114,652	225,000	90,000			
21	174	BAGWELL CHARLES A	599,624	239,624	422,120	168,848			
21	219R	LEWALLEN JAMIE JENNIFER	290,110	116,044	225,000	90,000			
21	237	TROTTER PHYLLIS T & BARRY	90,670	36,268	66,505	26,602			
23	193	ENGLISH JIMMY & KAY	216,680	86,672	152,500	61,000			
23	165	HALL SANDRA ELLER REV LIVING TRUST	114,480	45,792	95,000	38,000			
23	193C	ENGLISH JIMMY & KAY	209,420	83,768	137,500	55,000			
24	15	HAYNES ALLISON L	374,530	149,812					
24	89H	RANDELS MARSHALL & CAMDEN	588,820	235,528	400,000	160,000			
25	42	MCALLISTER RANDALL	238,940	95,576	202,000	80,800			
26	139	HENDRIXSON DONALD	42,730	17,092	20,000	8,000			
27	123D	WROBLEWSKI STEVE & AMY	474,800	189,920	410,000	164,000			
33	60	FORRO ROSLYN	348,660	139,464					
34	64	DAVIS ALLEN	643,800	257,520					
35	3V	427 SOQUE FALLS LLC	1,027,250	410,900	790,770	316,308			
35	57	BELL CLAIRE WEBBER	47,030	18,812	28,000	11,200			
38	57	JONES JAMES STEVEN & EMILY	61,830	24,732	40,000	16,000			
40	45F	FRYE TONY WILLIAM	467,320	186,928	400,000	160,000			
40	72	WATERS CAROL A & KAROLE	728,350	291,340	420,000	168,000			
40	105E	CARPENTER NATHANIEL PAUL	311,640	124,556	266,000	106,400			
41	127F	LEVICK STEPHEN	440,060	176,024	340,000	136,000			
42	86	WALL TRENT BRADLEY & HAILEY	395,920	158,368	300,000	120,000			
43	149A	SEWELL JOY & BILLIE WILLINGHAM JR	628,570	251,428	522,480	208,992			
43	234	DICKERSON SHEILA DAWN	218,210	87,284	218,210	87,284			
44	1C	ANDERSON CYNTHIA J	258,010	103,204	217,110	86,844			
44	12	KUVEIKIS JOSEPH FRANCIS	1,879,680	751,872	1,600,000	640,000			
44	57K	GIBSON ERIN	216,120	86,448	195,000	78,000			
44	79B	LONDON JOHN A & KRISTIN	766,490	306,596	550,000	220,000			
52	76	BAKER JOSH & AMANDA	342,140	136,856					
52	123	KANGAROO INC #9	433,200	173,280	222,251	88,900			
54	9J	AFZEL TANVEER	271,440	108,576	229,000	91,600			
55	17	PARAMO MIGUEL ANGEL	231,360	92,544	70,000	28,000			
63	99	FIGUILLI ROMAN & LAURA	1,020,180	408,072	875,000	350,000			
63	130	HANINGTON JOHN F & PAULA	690,200	276,080	608,953	243,581			
65	121N	PETRONE JAMES	369,160	147,664	346,055	138,422			
68	53	BLTYE DOROTHY	299,990	119,996	225,000	90,000			
69A	8	BROOKSHER DEANA	205,660	82,264	148,000	59,200			
70	25A	TYRE JANET M HICKS	296,970	118,788	251,770	100,708			
70	41A	BAYNES MYRON B & LINDA A	598,570	239,428	540,000	216,000			
71	4A	BANFORD JOHNATHON	186,080	74,432	161,400	64,560			
71	113A	CASH AMANDA LEE	542,450	216,980	425,000	170,000			
73	25A	HARKNESS PROPERTIES LLC	174,000	69,600	53,250	21,300			
75	97 01	CHURCH LINDA	172,290	68,916	150,000	60,000			
77	12	FULL HOUSE CAPITAL HOLDINGS	376,680	150,672	266,000	106,400			
79	107	DYER APRIL RENAE	155,080	62,032	135,490	54,196			
80	3	REISS ROBERT & LISA	241,140	96,456	210,000	84,000			
82	38X	EVERLAND INC	491,810	196,724	381,000	152,400			
86	46	HURTADO LECO GUADALUPE	278,670	111,468	120,000	48,000			
89A	89	PIEDRA SENGOUTHAY	314,670	125,868	150,000	60,000			
89D	71	BRAMBLETT GERALD & EDNA HUNTER	133,730	53,492	120,000	48,000			
90	18B	EASTERN INVESTMENTS LLC	959,550	383,820	700,000	280,000			

Approved
 M- Denise
 2- Sonja

91C	16	DEFERNANDEZ NICAELE JIMENEZ	145,440	58,176	190,000	76,000
96	41D	CANNON MICHAEL & JOHNNY CADRIEL	936,220	374,488	811,056	324,422
96	41Y	HOLLAND DANNY & ELLEN LIVING TRUST	501,720	200,688	424,780	169,912
97	25D	STRAUSS MARGIE J	576,610	230,644	399,000	159,600
97	170	ANDERSON DANA LYNN	395,910	158,364		
99	5	CARROLL TERRY L	388,510	155,404	349,000	139,600
99	151	SAVILLE ELENA LYADINA	30,380	12,152	3,000	1,200
99	167	BENTLEY JEFFERY & SHEILA	206,680	82,672	180,000	72,000
100	7B	SHEAROUSE SARAH	441,930	176,772	410,000	164,000
100	7L	ROWER JOSHUA DAVID & KATIE BAYLES	702,970	281,188	610,068	244,027
102	11G	STOVER JEAN H	139,810	55,924	120,000	48,000
102	11K	SIMMONS CAROLYN B	130,760	52,304	90,000	36,000
102	47	MYERS CLIFF LANE	164,790	65,916	143,000	57,200
103	35F	COOLEY VICKI M	551,430	220,572	450,000	180,000
106	14	DOVER CYNTHIA	128,820	51,528		
106	57A	BROWN SCOTT & TERESA	602,910	241,164	549,000	219,600
106	64A	HANNUM DAVID CARR & WOODALL ANITA DIANE	698,060	279,224	608,391	243,356
106	90	STEWART RUTH T	215,870	86,348	290,000	116,000
108	20A	PENLAND JONATHAN	633,400	263,360	524,197	209,679
110	106P	SANDERS LARRY DEVELOPMENT	20,000	8,000	7,500	3,000
113	9	TULLIS ADAM	370,720	148,288	289,250	115,700
113	114B	MECKS GEORGE DALE	128,190	51,276	80,000	32,000
114A	86	BROWN THERESA	273,920	109,568	269,300	103,720
116A	33	NEWSOME TONY	251,930	100,772	215,000	86,000
116A	153D	CALC PROPERTIES LLC	341,430	136,572	295,000	118,000
116B	23	CRAGG LORNE & DERENDA	290,840	116,336	200,000	80,000
116C	87	PORTER DANIELLE	306,740	122,696	250,000	100,000
118	36	VYRJIKOVSKAIA OLGA	441,000	176,400	344,000	137,600
124	27A	MCNEELEY MARILYN D	712,360	284,944		
124	83	HARTNESS DUANE	394,200	157,680	300,000	120,000
124	103	J H PROPERTIES SOUTHEAST LLC	610,870	244,348		
124	258	CHEEK JOHN L & STACIE	651,130	260,452	550,000	220,000
127	9J	SMITH BEN & SUSAN MARIE	795,000	318,000	730,000	292,000
127	64	SILVERLEAF RESORTS	126,880	50,752	95,000	38,000
127	65	SILVERLEAF RESORTS	5,449,940	2,179,976	4,500,000	1,800,000
127	72A	SILVERLEAF RESORTS	8,988,250	3,595,300	7,400,000	2,960,000
127	72B	SILVERLEAF RESORTS	97,820	39,128	73,000	29,200
127	73	SILVERLEAF RESORTS	1,104,590	441,836	830,000	332,000
128	88A	SILVERLEAF RESORTS	238,400	95,360	179,000	71,600
129	18	WATSON JOHN T & MARGARET	179,040	71,616	145,000	58,000
130	9	PARKER RICKY & JUDY	186,810	74,724	147,500	59,000
130	54H	WARD CHRISTOPHER & JANET RENEE	340,970	136,388	300,000	120,000
131	8	HATFIELD LOUISE	323,100	129,240	325,000	130,000
131	95M	FARMER DUSTY & MICHELLE	273,100	109,240	250,000	100,000
131	145T	CARTER VONDA F	380,350	152,140	340,000	136,000
131	160	STEWART RUTH T	85,310	34,124	75,000	30,000
140	5	LEE SHIRLEY	585,600	234,240	490,700	196,280
142	8	LEDORF DENNIS	488,980	195,592		
144	87	HARRIS BARBARA G	119,110	47,544	69,040	27,516
144	139A	MOHARARI MEHRY J & NADER	242,080	96,832		
144	170	GARRETT JERRY HARLON	265,000	106,000	50,000	20,000
145	44A	LOUDERMILK BRANDEN THOMAS	399,710	159,884	275,000	110,000
159	1 50	DUNN WANDA	189,990	75,996		
P000192		ADVANCE AUTO PARTS INC	449,553	178,821	224,777	89,910
P034866		AIR METHODS CORPORATION	895,500	358,200	409,454	163,781
P029014		DARDEN RESTAURANTS	220,289	88,115	133,130	53,252
P034880		DOLLAR TREE STORES	257,234	102,893	147,077	58,830
P034881		DOLLAR TREE STORES	173,187	69,274	131,057	52,422
P025295		DOLLAR TREE STORES	223,371	89,348	100,561	40,224
P037150		DUNN WANDA	8,220	3,288		
P035519		HOWARD MICHAEL JOHN	22,845	9,138	17,240	6,896

P008501	INGLES MARKETS INC	3,489,008	1,395,603	2,243,345	897,338
P008502	INGLES MARKETS INC	4,486,690	1,794,676	1,744,504	697,801
P034082	FOUNDATION CORE & TUBE LLC	1,216,836	486,734	1,068,788	427,515
P38060	ROSS DRESS FOR LESS	841,819	336,727	210,455	84,182
P033025	STARBUCKS	174,151	69,660	87,075	34,830

2024 LATE APPEALS

MAP	PARCEL	NAME	2024 Value	40% Value	TP Returned Value	40% Value
25	147A	MCDEARIS JOHN D & JULIA ANN	659,020	263,608	450,000	180,000
44	7A	LACAVERA PAULA	556,890	222,756	400,000	160,000
63	56	BEAN MELINDA	902,660	361,064	1,000,000	400,000
71	115	SMALLWOOD ANDREW	357,500	143,000	265,000	106,000
73	16A	ARROWOOD TIM & MICHELLE	1,214,950	485,980	1,063,650	425,460
91B	13	SCENIC VIEW HEALTH CARE CENTER	3,516,970	1,406,788	2,637,742	1,055,096
99	97B	WOOD HOMER & HANNAH	554,390	221,756	420,000	168,000
102	55A	JACKSON KIM	409,510	163,804	300,000	120,000
123	17	WATKINS DERICK W ESTATE & CHARLENE	365,450	146,180	300,000	120,000
131	96R	MUNROE CHARLES	431,780	172,712	350,000	140,000
134	47G	MUNROE CHARLES	52,500	21,000	36,000	14,400



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

**2025 Habersham County Board of Assessors
Meeting Schedule**

January 14, 2025
January 28, 2025
February 11, 2025
February 25, 2025
March 11, 2025
March 25, 2025
April 8, 2025
April 22, 2025
May 13, 2025
May 27, 2025
June 10, 2025
June 24, 2025
July 8, 2025
July 22, 2025
August 12, 2025
August 26, 2025
September 9, 2025
September 23, 2025
October 14, 2025
October 28, 2025
November 13, 2025 (Thursday)
November 25, 2025
December 9, 2025

**All regularly schedule meetings are held in the Conference Room on main floor at the
Habersham County Administrative Building
at 9 a.m. at**

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

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

Approved
m-Jimmy
d-Denise

RESOLUTION OF THE BOARD OF TAX ASSESSORS (BTA)

BE IT RESOLVED by the Habersham County BTA as follows: At the meeting held on the 10 day of December, 2024, the BTA entered into executive session for the purpose of discussing Personnel. At the close of the discussion upon this subject, the BTA did vote to re-enter into open session and herewith takes the following action in open session:

- (1) The actions of the BTA and the discussions of the same regarding the matter set forth for closed session purposes are hereby ratified.
- (2) Each member of this body does hereby confirm that to the best of his or her knowledge, the said subject matter of the meeting and of the closed session portion was devoted to matters within the specific relevant exception(s) as set forth above.
- (3) The presiding officer is hereby authorized and directed to execute an affidavit, with full support of the members of the BTA, in order to comply with O.C.G.A. 50-14-4(b).
- (4) The affidavit shall be included and filed with the official minutes of the meeting and shall be in a form as required by the statute, which shall be substantially as follows: (see affidavit).

Approved this 10 day of December, 2024.

Attest

Amy Sherman
Secretary

Bill Jang
Presiding Officer

- G. Meeting to interview one or more applicants for the position of the executive head of an agency as provided in Georgia Code Section 50-1-3(b)(2).
- H. Pursuant to the attorney-client privilege and as provided by Georgia Code Section 50-14-2(1), a meeting otherwise required to be open was closed to the public in order to consult and meet with legal counsel pertaining to pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the agency or any officer or employee or in which the agency or any officer or employee may be directly involved and the matter discussed was Personnel.
(The County Attorney must be present in the closed session to use this exception.)
- I. Staff meeting held for investigative purposes under duties or responsibilities imposed by law as provided by Georgia Code Section 50-14-3(a)(1).
- J. Meeting to consider records or portions of records exempt from public inspection or disclosure pursuant to Article 4 of Chapter 18 of Title 50 of the Georgia Code because there are no reasonable means to consider the record without disclosing the exempt portions.

This Affidavit is executed for the purpose of complying with the mandate of O.C.G.A. §50-14-4(b) and is to be filed with the official minutes for the aforementioned meeting.

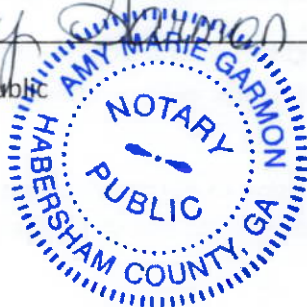
This 10 day of December.

Bill Jorg
Affiant

Sworn to and subscribed before me this

10th day of December 2024

Amy Harmon
Notary Public



MOTION TO ENTER INTO A CLOSED MEETING OF THE BOARD OF TAX ASSESSORS (BTA)

Board member Jimmy Dean makes the following motion:

That this BTA now enter into closed session as allowed by Chapter 14 of Title 50 of the Georgia Code for the purpose of discussing the following:

Personnel

_____ (Specify the purpose(s) by which the meeting is to be closed.)

Motion Seconded By: Denise York

Motion Approved

Those voting in favor for the motion for closure: Board Members

Jimmy Dean, Sonya Turgeon, and
Denise York, John King

Motion Denied

Those voting against the motion for closure: Board Members

_____, _____, and
_____.