



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, February 11, 2025, 9:00 a.m.

AGENDA

- I. Call to order by Chairman; invocation by Denise York
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 - 1. Minutes: January 28, 2025
 - 2. Miscellaneous:
- V. New Business:
 - a. Affi 2024-11
 - b. Homestead Exemption:
 - i. 2023 Approval Listing --- NONE
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous –
 - c. Conservation Use Miscellaneous: Fritchey, John 019-023A
 - d. 2025/2026 Budget for Office
 - e. Status Update from Chief Appraiser
 - f. Miscellaneous:

Next meeting: February 25, 2025

Upcoming Holidays NONE



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, February 11, 2025 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, February 11, 2025, 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; Denise York, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: Sonya Turgeon, Member

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

Denise York delivered the invocation.

Public Comments:

McCormick:

Kelly McCormick provided an update to the Board. Training has been set up with Gregg Reese. Erika will be available if any staff needs to contact her. The Chairman with the Gap Group never sent Joan a Contract for Training but Gregg Reese or Tracy Thomas is supposed to be here to train us beginning Wednesday. Kelly is concerned with the Sales info and Joan will talk to Gregg about it.

Approval of Agenda:

Motion made by Denise York to approve the February 11, 2025 agenda; seconded by Jimmy Dean; voted unanimously to approve motion.

Old Business:**Board Minutes: January 28, 2025**

Motion made by Jimmy Dean to forego the reading and approve the minutes of January 28, 2025; seconded by Denise York; voted unanimously to approve motion.

New Business:**Affi 2024-11**

Motion by Denise York to approve the 2024 11 Affidavit; seconded by Jimmy Dean; voted unanimously to approve motion.

Conservation Use Miscellaneous:**Fritchey, John 019-023A**

Ms. Garmon provided the Board with a request to be removed from the Conservation Use Covenant by Mr. John Fritchey. Mr. Fritchey provided a doctors report that he is unable to maintain his property due to his health and he meets the qualifications. Motion made by Jimmy Dean to allow Mr. John Fritchey to withdraw from his Conservation Use covenant for Tax Year 2025 due to Health reasons; seconded by Denise York; voted unanimously to approve motion.

2025/2026 Budget for Tax Assessors Department

Ms. Garmon provided the Board with the 2025/2026 Budget that she and Ms. Church have been working on. The following line items were increased or decreased:

- Travel Expense: CAVEAT Hotel, Dinner, & Lunch was increased to allow one more person to go; Hotel for BOA was increased to \$600 per unit; Mileage for BOA was increased to 2,000 miles; Mileage for Staff of 500 miles was added to the budget; there was a contingency of \$4,000 put in the budget should anything arise.
- Per Diem: was increased to 30 units.
- Vehicle Parts/Repairs/Maintenance: left the same at 6 windshield wipers.
- Postage: left the same as Ms. Garmon & Ms. Church had indicated.
- Training/Conferences: CAVEAT Registration was added to allow the Chairman to attend the conference; Staff Classes (20 hours) was increased to 3; Staff Classes (40 hours) was increased to 5; Exams for Staff was increased to 6.
- Dues: remained the same as Ms. Garmon & Ms. Church had indicated.
- Contracted Services: McCormick was added to the line item in the amount of \$385,000; Legal Services for an attorney for the Board was added at 1,000 per unit for a total of \$12,000.
- Gas/Oil: left the same as Ms. Garmon & Ms. Church had indicated.
- Tires/Tubes: was changed to 4 tires for the 2 vehicles instead of 8 tires.
- Supplies: left the same as Ms. Garmon & Ms. Church had indicated.
- Small Equip under 5,000: Added a contingency line of \$1,000 should anything arise in the future.

Motion made by Jimmy Dean to approve the 2025/2026 Budget as revised; seconded by Denise York; voted unanimously to approve motion.

Status Update from Chief Appraiser

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

- Attended meeting with Tim Sims, McCormicks, & County Attorney regarding WinGap on January 29, 2025.
- The Makeup Day for BOE hearings will be March 4 at 9 a.m. The list only has 6 on it and the hearings should be finished by lunchtime.
- Ms. Church has talked with several taxpayers about HB 581.
- Ms. Church is also currently working through issues with WinGap.

- Met with Hannah Caudell with the Northeast Georgian regarding research on small communities within walking distance to a city. For example: the Village in Clarkesville.

Adjournment

Motion made by Denise York to adjourn the meeting; seconded by Jimmy Dean; voted unanimously to approve motion. The meeting was adjourned at 10:55 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser



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EXPENDITURE BUDGET
EXPENDITURE REQUEST SUMMARY

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BUDGET YEAR - FY		FUND NUMBER	DEPARTMENT NUMBER
2026		100	126
DEPARTMENT NAME			CONTACT PERSON
Tax Assessors			Joan Church
ACCOUNT NO.	ACCOUNT NAME	PHONE NO.	
		706-839-0100	
521616	Travel Expense	15,767	
521625	Per Diem	2,100	
521639	Vehicle Parts/Repairs/Maintenance	450	
521641	Postage	2,456	
521645	Training/Conferences	3,250	
521647	Dues	600	
521652	Contracted Services	484,766	
523400	Printer/Copier Charges	-	
531609	Uniforms	-	
531631	Gas/Oil	9,000	
531632	Tires/Tubes	1,000	
531642	Supplies	3,651	
531660	Small Equip Under 5,000	1,650	
GRAND TOTAL		\$524,690.25	

Please return electronic document to the Finance Department via e-mail



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OPERATING EXPENDITURES

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BUDGET YEAR - FY 2026	FUND NUMBER 100	DEPARTMENT NUMBER 126	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 521616	ACCOUNT NAME Travel Expense	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
CAVEAT Hotel	4	\$ 600.00	\$ 2,400.00
CAVEAT Dinner	12	26.00	312.00
CAVEAT Lunch	4	15.00	60.00
Hotel Staff Classes	3	600.00	1,800.00
Hotel BOA Classess	5	600.00	3,000.00
Meals BOA Members	15	63.00	945.00
Meals Staff	25	63.00	1,575.00
Mileage BOA Members	2000	0.67	1,340.00
Mileage Staff	500	0.67	335.00
Contingency	1	4,000.00	4,000.00
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL		\$	15,767.00
<i>For Budget Review Committee Use ONLY</i>	RECOMMENDED: \$		
	REVISED: \$	DATE REVISED:	
	ADOPTED: \$	DATE ADOPTED:	





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BUDGET YEAR - FY 2026	FUND NUMBER 100	DEPARTMENT NUMBER 126	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 521625	ACCOUNT NAME Per Diem	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
BOA Members	30	\$ 70.00	\$ 2,100.00
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL		\$	2,100.00
<i>For Budget Review</i> <i>Committee Use</i> ONLY	RECOMMENDED: \$		
	REVISED: \$		DATE REVISED:
	ADOPTED: \$		DATE ADOPTED:





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BUDGET YEAR - FY 2026	FUND NUMBER 100	DEPARTMENT NUMBER 126	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 521639	ACCOUNT NAME Vehicle Parts/Repairs/ Maintenance	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
Windshield Wipers	6	\$ 75.00	\$ 450.00
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL		\$	450.00
<i>For Budget Review</i> <i>Committee Use</i> ONLY	RECOMMENDED: \$		
	REVISED: \$		DATE REVISED:
	ADOPTED: \$		DATE ADOPTED:





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BUDGET YEAR - FY 2026	FUND NUMBER 100	DEPARTMENT NUMBER 126	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 521641	ACCOUNT NAME Postage	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
Homestead Audit Letters	580	\$ 0.75	\$ 435.00
CUVA Expire Letters	145	0.75	108.75
CUVA Sold Letters	100	0.75	75.00
Need Info Letters	800	0.75	600.00
Gated Letters	50	0.75	37.50
Sales/Timber Letters	500	0.75	375.00
Death Letters	300	0.75	225.00
P P Forms Extras	100	0.75	75.00
Misc Letters	200	0.75	150.00
Return Notices	500	0.75	375.00
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL		\$	2,456.25
<i>For Budget Review</i> <i>Committee Use</i> ONLY	RECOMMENDED: \$		
	REVISED: \$	DATE REVISED:	
	ADOPTED: \$	DATE ADOPTED:	





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BUDGET YEAR - FY 2026	FUND NUMBER 100	DEPARTMENT NUMBER 126	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 521645	ACCOUNT NAME Training/Conferences	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
Joan-Required CAVEAT Training	1	\$ 500.00	\$ 500.00
Amy-Required CAVEAT Training	1	500.00	500.00
Robin-Required CAVEAT Training	1	500.00	500.00
BOA CAVEAT Training	1	500.00	500.00
BOA Classes	9	50.00	450.00
Staff Classes (20 hour)	3	50.00	150.00
Staff Classe (40 hour)	5	100.00	500.00
Exams for Staff	6	25.00	150.00
	0	-	-
	0		
	0		
	0		
	0		
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL		\$	3,250.00
<i>For Budget Review</i> <i>Committee Use</i> ONLY	RECOMMENDED: \$		
	REVISED: \$		DATE REVISED:
	ADOPTED: \$		DATE ADOPTED:





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BUDGET YEAR - FY 2026	FUND NUMBER 100	DEPARTMENT NUMBER 126	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 521647	ACCOUNT NAME Dues	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
GAAO Dues	8	\$ 75.00	\$ 600.00
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL		\$	600.00
<i>For Budget Review</i> <i>Committee Use</i> ONLY	RECOMMENDED: \$		
	REVISED: \$		DATE REVISED:
	ADOPTED: \$		DATE ADOPTED:





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BUDGET YEAR - FY 2026	FUND NUMBER 100	DEPARTMENT NUMBER 126	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 521652	ACCOUNT NAME Contracted Services	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
Bi-Tek	12	\$ 200.00	\$ 2,400.00
WinGap Support	1	3,500.00	3,500.00
Georgia MLS	12	44.00	528.00
Harris P P Forms	1	4,000.00	4,000.00
Harris P P Notices	1	5,000.00	5,000.00
Harris R P Notices	1	22,000.00	22,000.00
Just Appraised	1	14,438.00	14,438.00
Qpublic Website & Mapping	1	11,900.00	11,900.00
Traylor P P Audit	1	24,000.00	24,000.00
Legal Services (attorney)	12	1,000.00	12,000.00
McCormick Contracting	1	385,000.00	385,000.00
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL		\$	484,766.00
<i>For Budget Review</i> <i>Committee Use</i> ONLY	RECOMMENDED: \$		
	REVISED: \$	DATE REVISED:	
	ADOPTED: \$	DATE ADOPTED:	





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BUDGET YEAR - FY 2026	FUND NUMBER 100	DEPARTMENT NUMBER 126	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 531631	ACCOUNT NAME Gas/Oil	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
Fuel 2 cars	24	\$ 375.00	\$ 9,000.00
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL		\$	9,000.00
<i>For Budget Review</i> <i>Committee Use</i> ONLY	RECOMMENDED: \$		
	REVISED: \$		DATE REVISED:
	ADOPTED: \$		DATE ADOPTED:





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BUDGET YEAR - FY 2026	FUND NUMBER 100	DEPARTMENT NUMBER 126	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 531632	ACCOUNT NAME Tires/Tubes	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
Tires 2 Vehicles	4	\$ 250.00	\$ 1,000.00
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL		\$	1,000.00
<i>For Budget Review</i> <i>Committee Use</i> ONLY	RECOMMENDED: \$		
	REVISED: \$		DATE REVISED:
	ADOPTED: \$		DATE ADOPTED:





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BUDGET YEAR - FY 2026	FUND NUMBER 100	DEPARTMENT NUMBER 126	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 531642	ACCOUNT NAME Supplies	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
Office Supplies	1	\$ 2,000.00	\$ 2,000.00
Water Company	12	60.00	720.00
N E Georgian Paper	1	60.00	60.00
Lexis Nexis	3	20.00	60.00
Clerk of Court Notary	3	37.00	111.00
All Service printing homestead cards, misc	1000	0.70	700.00
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL		\$	3,651.00
<i>For Budget Review</i> <i>Committee Use</i> ONLY	RECOMMENDED: \$		
	REVISED: \$		DATE REVISED:
	ADOPTED: \$		DATE ADOPTED:





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BUDGET YEAR - FY 2026	FUND NUMBER 100	DEPARTMENT NUMBER 126	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 531660	ACCOUNT NAME Small Equip Under 5,000	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
Printer with Warranty	1	\$ 650.00	\$ 650.00
Contingency	1	1,000.00	1,000.00
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL		\$	1,650.00
<i>For Budget Review</i> <i>Committee Use</i> ONLY	RECOMMENDED: \$		
	REVISED: \$		DATE REVISED:
	ADOPTED: \$		DATE ADOPTED:

