



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, July 22, 2025, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Bill Terry
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 1. Minutes: July 8, 2025
Minutes: July 14, 2024
 2. Miscellaneous:
 - Personal Property Audit
- V. New Business:
 - a. Affidavit 2024-17
 - b. Homestead Exemption:
 - i. 2025 Approval Listing ---
 - ii. 2025 Denial Listing – NONE
 - iii. 2025 Veteran Homestead Listing --- NONE
 - iv. Miscellaneous –
 - c. Status Update from Chief Appraiser
 - d. Executive Session: Personnel
 - e. Miscellaneous:

Next meeting: August 12, 2025

Upcoming Holidays NONE



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, July 22, 2025 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, July 22, 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; 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.

Bill Terry, Chairman delivered the invocation.

Approval of Agenda:

Motion made by Denise York to approve the July 22, 2025 agenda; seconded by Jimmy Dean; voted unanimously to approve motion.

Old Business:

Board Minutes: July 8, 2025

Motion made by John King to forego the reading and approve the minutes of July 8, 2025; seconded by Denise York; voted unanimously to approve motion.

Board Minutes: July 14, 2025

Motion made by Denise York to forego the reading and approve the minutes of July 14, 2025; seconded by John King; voted unanimously to approve motion.

Miscellaneous: Traylor Personal Property Contract

Ms. Garmon provided the Board with a copy of the Traylor Personal Property contract that had previously been requested. Robin Frady, Personal Property Appraiser, came before the Board to discuss the audit and how things are handled. The Board also discussed Sierra Vista Apartments as requested by Denise York. The Board also asked why the contract had not been submitted to the Board before it was approved. Ms. Church explained that we've had it for 15 years or more and it renews each year. Denise York wants the contract to be seen by the board each year before renewal.

New Business:

Affidavit 2024-17

Motion by John King to approve the 2024 17 Affidavit; seconded by Jimmy Dean; voted unanimously to approve motion.

Status Update from Chief Appraiser

Ms. Church provided the Board with the following items:

- McCormick has finalized data for the digest and notices were sent to the printer on July 16. However, after the Department of Revenue did not approve the notices due to the EMS being on the notice when it should not have been, they have been resent to the printer on July 21 and should be mailed on Friday, July 25. The deadline to appeal will remain the same since the original date fell on a Saturday and we have to give them until the following Monday.
- The Board had a discussion on the final numbers for the digest. Ms. Garmon will send the numbers given to Tim Sims, County Manager to the board via email.

- Discussed with the Board the email she had received from Tim Sims, County Manager since he didn't get the numbers when he needed them.
- Ms. Church also reported the problem with the calculations of exemptions was fixed on July 15th.

Miscellaneous: Redaction Request: 129-079A

Ms. Garmon provided the Board with a redaction request for parcel 129-079A. The Taxpayer is a law enforcement officer. Motion made by John King to approve the redaction request for 129-079A; seconded by Denise York; voted unanimously to approve motion.

Executive Session:

Motion made by John King to adjourn the regular meeting and enter Executive Session at 10:25 a.m.; seconded by Jimmy Dean; voted unanimously to approve motion.

Motion made by John King to exit the Executive Session and re-enter the regular meeting at 12:04 p.m.; seconded by Denise York; voted unanimously to approve motion.

Adjournment

Motion made by John King to adjourn the meeting; seconded by Jimmy Dean; voted unanimously to approve motion. The meeting was adjourned at 12:05 p.m.

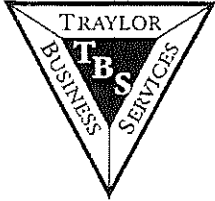
Respectfully submitted,


Bill Terry, Chairman

Attest:


Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser



TRAYLOR BUSINESS SERVICES INC.

BUSINESS PERSONAL PROPERTY VERIFICATION PROGRAM

TBS CONTRACT #2068...BETWEEN

HABERSHAM COUNTY BOARD OF ASSESSORS

(Hereafter called "the Board"), and Traylor Business Services Inc.,

(Hereafter called "TBS"), having its principal office located in Kennesaw, Georgia.

PROCESS OF THE VERIFICATION PROGRAM

The purpose of this program is to assure that equal treatment is provided to all taxpayers by establishing a verification program in which all accounts are examined. TBS is to assist the Board by providing consultation in organizing this program and by performing personal property verification reviews of Habersham County's business taxpayers. Verification reviews will be executed in compliance with all principles set forth by the Board. The Board will make all decisions relating to the accounts selected for review and to any final assessments. The Board will furnish to TBS the personal property records of all accounts to be reviewed. TBS and the Board will meet as needed to address any concerns which arise and to discuss the status of the program. TBS will provide monthly reports showing the progress of each account assigned for review. TBS shall supply the Board the needed expertise in dealing with any appeals which may occur from any discovery in Habersham County. If any questions or inconsistencies occur, as seen by the Board, TBS agrees to reexamine the results of this account at no additional cost. TBS agrees to provide its services in accordance with and follow the methodologies and guidance taught and promulgated by the Georgia Department of Revenue.

TRAYLOR BUSINESS SERVICES, INC.

1301 SHILOH ROAD, BLDG. 320 • KENNESAW, GEORGIA 30144-7150

Phone: (770) 422-5151 • www.tbs-inc.com

ADDITIONAL BENEFITS OF PROGRAM

The Habersham County Appraisal staff and Board of Assessors shall have each TBS employee working on this program available for any questions and services needed and shall have the right of denying their participation in this program for Habersham County for any reason. TBS provides on the job training to any employee of Habersham County, which includes all aspects of the verification program. The Board is liable for any expenses that these employees incur. TBS will pay all expenses incurred by its employees for travel relating to this verification program. TBS will also defend all of our audit findings before the taxpayer, taxpayer's agent, Board of Assessors, Board of Equalization, Arbitration or the Superior Court, if necessary, at no additional charge to the county.

ADMINISTRATION PERIOD OF CONTRACT

The original period of this Contract shall begin February 1, 2025 and shall run for a twelve month period from said date. This agreement, if neither party is in default hereunder, will automatically renew itself for successive periods of one year each unless either of the parties furnishes to the other written notice to the contrary. The Board agrees to pay TBS during their fiscal year, or contract period if contract is not renewed, for accounts assigned. Accounts already assigned to TBS cannot be put on hold to be paid by the Board in a later fiscal year. If the Board cannot fulfill its obligation for payment to complete the accounts during the fiscal year for which the accounts were assigned, the Board is to notify TBS immediately and those accounts are to be pulled and billed for the amount of work already completed by TBS. TBS and the Board may terminate this Contract at any time by giving a thirty-day notice to the other party. Notices given by either party to the other, shall be made in writing and sent by First Class, U.S. Mail, postage prepaid. If this Contract is terminated before all reviews are complete, TBS will complete the review of all accounts assigned (copied and in their possession) by the Board for review before termination and the Board agrees to pay TBS for those reviews. If for any reason the Board desires to pull (cancel or void) any accounts originally assigned, work performed after the appointment is made will be billed at 100% of original fees.

FEES FOR VERIFICATION PROGRAM

The Board agrees to pay TBS a set amount per review for all accounts assigned by the Board for review, based upon the actual Fair Market Value (FMV) of the business personal property account for the 2024 tax year as determined by the review. The account will be sized before any exemptions are taken, including Freeport and Payroll Development Authority Agreements. The fees per size of account are listed below:

Account Class	FMV Size	Fees Per Review
1	\$ 0 - \$ 50,000	\$ 325
2	\$ 50,001 - \$ 250,000	\$ 475
3	\$ 250,001 - \$ 1,000,000	\$ 850
4	\$ 1,000,001 - \$ 5,000,000	\$ 1,850
5	\$ 5,000,001 - \$ 50,000,000	\$ 4,150
6	OVER \$ 50,000,000	\$ 5,500

The amounts charged per review are all-inclusive of TBS's expenses in performing its responsibilities under this Contract. TBS shall bill the Board on a monthly basis for completed reviews only. The Board shall pay TBS the total amount due within sixty (60) days of the billing date. A 2% discount will be given if bill is paid within 30 days of invoice date, and a 5% discount will be given if bill is paid within 10 days of invoice date.

ACCOUNTS AND LETTER PREPARATION

Copies of the needed records from the accounts to be reviewed shall be furnished by the Board. The Board will also furnish stationery and postage required for correspondence and notices to be sent to taxpayers of Habersham County and shall approve and sign all such correspondence. TBS shall review three prior tax years and obtain the current years information if applicable for each account assigned by the Board.

EMPLOYMENT LAWS

TBS shall adhere to all employment laws, federal and state, including the Fair Labor Standard Act and Title VII of the Civil Rights Act of 1964 as amended, and shall hold the Board and Habersham County harmless from any actions that could result from violating those statutes.

TAXPAYER CONFIDENTIALITY

As written in the Georgia Code, O.C.G.A. Section 48-5-314 requires confidentiality of taxpayer records. TBS shall adhere to these same statutes and hold the Board and Habersham County innocent from any actions that could result from breaking this statute. TBS shall not entertain interviews or answer questions concerning any variances which may be found during the verification review in Habersham County without prior approval.

EXCLUSIVE RIGHTS

The Board shall have all exclusive rights to the actual verification reports of all accounts reviewed. TBS shall have all exclusive rights to the Business Personal Property Verification Program. The Board shall not sell, lease, or permit access to this program to any other person, company, or taxing jurisdiction, except for employees of Habersham County.

EFFECTS OF SEVERABILITY

This Contract is approved in the general terms allowed in Georgia's Revenue and Taxation Statutes O.C.G.A. Sections 48-5-298. Should a court of law determine any section of this Contract illegal, the Board and TBS shall arbitrate new terms for said illegal section. All other sections shall remain enforceable, so that the full intention and results of this Verification Program may be fulfilled.

The Boards and TBS acknowledge that they have read this agreement, understand it, and agree to be bound by its terms and conditions. This Contract will be governed by the laws of the State of Georgia. Signed and entered into by the parties hereto:

Approved: **TRAYLOR BUSINESS SERVICES INC.**

Authorized Signature: _____



Name:

Steven B. Spencer

Title:

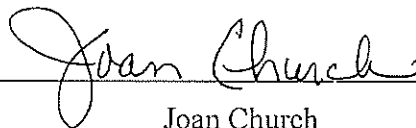
President

Date:

2/19/2025

Approved: **HABERSHAM COUNTY BOARD OF ASSESSORS**

Authorized Signature: _____



Name:

Joan Church

Title:

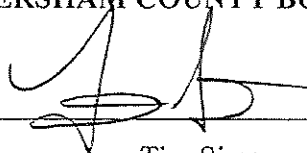
Chief Appraiser

Date:

2/24/25

Approved: **HABERSHAM COUNTY BOARD OF COMMISSIONERS**

Authorized Signature: _____



Name:

Tim Sims

Title:

County Manager

Date:

2-24-25

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

Board member John King 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:

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

Motion Seconded By: Jimmy Dean

Motion Approved

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

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

Motion Denied

Those voting against the motion for closure: Board Members

_____, _____, and
_____.

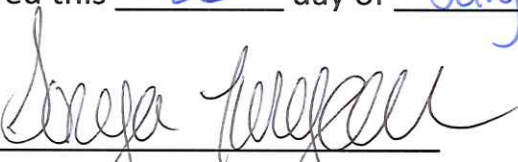
RESOLUTION OF THE BOARD OF TAX ASSESSORS (BTA)

BE IT RESOLVED by the Habersham County BTA as follows: At the meeting held on the 22 day of July, 2025, 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 22 day of July, 2025.

Attest


Secretary


Presiding Officer