



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, August 12, 2025, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Denise York
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 - 1. Minutes: July 22, 2025
 - 2. Miscellaneous:
- V. New Business:
 - a. Affidavit 2024-18
 - b. Homestead Exemption:
 - i. 2025 Approval Listing ---
 - ii. 2025 Denial Listing – NONE
 - iii. 2025 Veteran Homestead Listing ---
 - iv. Miscellaneous –
 - c. Conservation Use:
 - i. 2024 Releases –
 - ii. 2025 Recommended Approvals --
 - d. Redaction Request: 019-040E
 - e. Status Update from Chief Appraiser
 - f. Executive Session: Personnel
 - g. Miscellaneous:

Next meeting: August 26, 2025

Upcoming Holidays NONE



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, August 12, 2025 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, August 12, 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; Aaron Meyer, County Attorney.

Absent: None

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

Denise York delivered the invocation.

McCormick Solutions:

Terry McCormick appeared before the Board to discuss various information regarding the 2025 Reval. As of yesterday, the office has received 158 appeals. Terry indicated that he expects a lot of commercial appeals by the September 8 deadline. When a reval is done, as long as we are under 8% of the value or 8% of the # of appeals, we can submit the digest to the state. August 29th will be the day the office sends out 30 day corrective notices. Terry informed the Board that mini storages went up a good bit this year but its based on income and sales. He also mentioned the office had received the 2024 DOAA Sales Ratio Study and he asked Joan Church, Chief Appraiser to tell about it. Joan

reported that Overall we had a ratio of 39.67% with 606 sales in 2024. Residential came in at a median ratio of 39.54%. Agricultural came in at a median ratio of 40.00% with a COD of 8.06% and a PRD of 99.77%. Commercial came in with a 39.85% for the median ratio and a COD of 6.43% and a PRD of 98.89%. Industrial came in at a median ratio of 39.95% with a COD of 6.24% and a PRD of 98.52%. Terry also reported 260 are still missing basements but they will receive new notices.

Approval of Agenda:

Motion made by John King to approve the August 12, 2025 agenda; seconded by Denise York; voted unanimously to approve motion.

Old Business:

Board Minutes: July 22, 2025

Motion made by Denise York to forego the reading and approve the minutes of July 22, 2025; seconded by John King; voted unanimously to approve motion.

New Business:

Affidavit 2024-18

Motion by Sonya Turgeon to approve the 2024 18 Affidavit; seconded by John King; 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 2025. Motion made by Sonya Turgeon to **approve** the listing of homestead exemption applications for Tax Year 2025; seconded by John King; voted unanimously to approve motion.

The attached listing of applications for Veteran Homestead exemptions was submitted for review and approval by the Board for Tax Year 2025. Motion made by Sonya Turgeon to **approve** the listing of Veteran homestead

exemption applications for Tax Year 2025; seconded by John King; voted unanimously to approve motion.

Conservation Use:

The Board reviewed the attached listing of applications for release for Conservation Use Valuation Assessment covenants expiring December 31, 2024 or breached, with and without penalties, for Tax Year 2025. Motion made by Sonya Turgeon to **approve** the releases for all covenants listed for Tax Year 2025; seconded by John King; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, over 10 acres, for Tax Year 2025. Motion made by Sonya Turgeon to **approve** all new applications for CUVA for Tax Year 2025 for properties over 10 acres with recommended approval by appraisal staff; seconded by Jimmy Dean; voted unanimously to approve motion.

Redaction Request: 019-040E

Ms. Garmon provided the Board with a redaction request for parcel 019-040E. The Taxpayer is a law enforcement officer. Motion made by Denise York to **approve** the redaction request for 019-040E; seconded by John King; voted unanimously to approve motion.

Status Update from Chief Appraiser

Ms. Church provided the Board with the following items:

- Mailed Notices on July 25, 2025 and we have an appeal deadline of September 8, 2025.
- Ms. Church has been busy talking with taxpayers in the office and on the phone.
- Department of Audits rep came by the office about a month ago to meet us. Andy Scroggs retired so now we have a new rep.
- Ms. Church worked on consolidation pages for the county manager, school board, and all the cities.

Executive Session:

Motion made by John King to adjourn the regular meeting and enter Executive Session at 9:47 a.m.; seconded by Jimmy Dean; voted unanimously to approve motion.

Motion made by Jimmy Dean to exit the Executive Session and re-enter the regular meeting at 11:06 a.m.; seconded by Denise York; voted unanimously to approve motion.

Adjournment

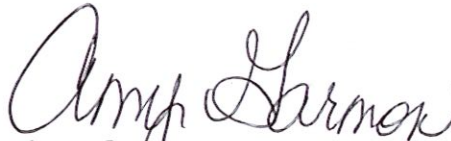
Motion made by John King to adjourn the meeting; seconded by Jimmy Dean; voted unanimously to approve motion. The meeting was adjourned at 11:17 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser

Approved: ✓
 Denied: _____

Approval Listings
 August 12, 2025

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
ANDERSON VICTOR	027-064	EL7F	DANIELLE	AMY	
ARRENDAL JANIE	129-063	EL2	DANIELLE	AMY	
AUSBURN GAY	027-176	EL2	DANIELLE	AMY	
BALLEW ZEBBIE LOUDERMILK	131-095D	EL2	KRISTI	AMY	
BARRETT JERRY	075-045	EL7F	DANIELLE	AMY	
BENAVIDES SESARIO	087C-052	ES1, EL7F	KRISTI	AMY	
BLANKS LUTHER	128-005A	EL3	KRISTI	AMY	
BLUSTER JACK DONALD JR	101-002	EL1	KRISTI	AMY	
BOND NICOLE	040-022H	ES1, EL7F	KRISTI	AMY	
BROOKS CHRISTOPHER	102-204	ES1, EL7F	DANIELLE	AMY	
BROOKS PAMELA	057-059	EL2	DANIELLE	AMY	
BROWN JANE	026-091	EL1	KRISTI	AMY	
BRYANT PATSY	077-076	EL1, EL7F	DANIELLE	AMY	
CAMPBELL ANDREW	040-022U	ES1, EL7F	KRISTI	AMY	
CAMPBELL MICHAEL	054-009K	ES1, EL7F	DANIELLE	AMY	
CANNON DWAYNE ALLAN	130-213A	ES1, EL7F	DANIELLE	AMY	
CANTRELL DENISE	131-133C	ES1, EL7F	KRISTI	AMY	
CHANEY ANITA	140-071	EL1	KRISTI	AMY	
CHURCH RANDY	116B-038	EL2	DANIELLE	AMY	
DEMORE MICHAEL EUGENE	140-007	ES1, EL7F	DANIELLE	AMY	
FOWLER RYAN P	104-232	ES1, EL7F	DANIELLE	AMY	
FRANKLIN BRUCE	026-052	ES3	DANIELLE	AMY	
FRANKUM JEAN	022-164	EL1	DANIELLE	AMY	
GARNICA HELEN M	108-182B	EL1	DANIELLE	AMY	
GARRISON PAMELA	052-048	ES1, EL7F	DANIELLE	AMY	
GARRISON WANDA GAIL	027-113	EL2	DANIELLE	AMY	

Approved
 M-Sonye
 2-John

GARROUTTE JAMES MICHAEL	125-126F	ESC,EL2,EL7F	AMY	AMY	
GOERGE LORNE	099-095A	ES1, EL7F	DANIELLE	AMY	
HALLFORD KEITH	077-121	EL2	DANIELLE	AMY	
HALLOWELL BRUCE	108-243M	EL2,EL7F	KRISTI	AMY	
HAMMOCK HOPKINS SAUNDRA LEE	131-153	EL3	DANIELLE	AMY	
HARRIS DAVIS JAMES	125-085A	ES1, EL7F	DANIELLE	AMY	
HEATH KAREN	043-129	ESC,EL1,EL7F	DANIELLE	AMY	
HERNANDEZ GLORIOSA	114A-052	ES1, EL7F	DANIELLE	AMY	
HICKS MICHAEL	115-026	EL2	DANIELLE	AMY	
HIRES JOHN	108-064	EL1	KRISTI	AMY	
HOGAN ZACHARY P	111-042	ES1, EL7F	DANIELLE	AMY	
HOLCOMB GEORGE	020-193	ESC,EL2,EL7F	DANIELLE	AMY	
HOOKS ELLEN A	023-132A	EL1	KRISTI	AMY	
HUNTER SUSAN	022-178U	ES1, EL7F	KRISTI	AMY	
IVIE LISA NELL JOHNSON	042-025	ES1, EL7F	DANIELLE	AMY	
JOHNSON RITA	042-001C	EL2	DANIELLE	AMY	
KIMBRELL LINDA WATKINS	088-049J	EL2	DANIELLE	AMY	
KING DAVID	028-171	EL3	DANIELLE	AMY	
KRIZEK NICHOLAS	144-023A	EL3	KRISTI	AMY	
LOWDER JACKSON	052-106S	ES1, EL7F	KRISTI	AMY	
LUCADO CHARLES	040-050E	EL2	AMY	AMY	
MCCALLISTER HAROLD J	021-145	EL2	DANIELLE	AMY	
MCINTYRE DAVID L	140-151A	EL1	DANIELLE	AMY	
MEALOR KIARA	129-042B	ES1, EL7F	DANIELLE	AMY	
MOORE JACKLYN	040-182	EL2	DANIELLE	AMY	
MORA ANNA LEONILA VIGUERAS	134-045H	ES1, EL7F	DANIELLE	AMY	
MORA EDUARDO	088-013	ES1, EL7F	KRISTI	AMY	
MORALES ELVIRA	073-056	ES1, EL7F	DANIELLE	AMY	
MURDOCK BENJAMEN	126-168F	ES1, EL7F	DANIELLE	AMY	
NITTI JOSEPH	076-048	EL2	DANIELLE	AMY	
OROZCO JESUS	083-099	ES1, EL7F	DANIELLE	AMY	
OXNER JOHNATHAN	075-119	ES1, EL7F	KRISTI	AMY	
PALMER KEITH	052-030	ESC,EL2,EL7F	DANIELLE	AMY	

PATTERSON JUDY	131-058	EL1	KRISTI	AMY	
PORTERFIELD PAMELA	042-153B	EL2	DANIELLE	AMY	
PRIMAVERA SANTINO	125-001	ES1, EL7F	DANIELLE	AMY	
RILLING CHARLIE	140-014	EL1	KRISTI	AMY	
ROBERTS RHONELLE	114A-079	EL3	DANIELLE	AMY	
ROBERTS SARA	124-013	ES1, EL7F	KRISTI	AMY	
ROSADO SANTIAGO	084-055D	ES1, EL7F	DANIELLE	AMY	
ROSCOE SALLY	127-008N	EL2	KRISTI	AMY	
SILER CYNTHIA	104-170	ES1, EL7F	KRISTI	AMY	
SISK STEVEN D	096-061	ES1, EL7F	KRISTI	AMY	
SMITH EARL D	081-048	EL2	DANIELLE	AMY	
SPIVEY KEITH	129-043A	EL1	KRISTI	AMY	
TEAGUE TIMOTHY	019-048	EL1	KRISTI	AMY	
VINSON MARCIA C	131-126	EL2	DANIELLE	AMY	
WADE RANDALL	065-065	EL1	DANIELLE	AMY	
YORK STEVE	109-063A	ESC, EL2, EL7F	KRISTI	AMY	

Approved: ✓
Denied: _____

Veteran Approval Listings
August 12, 2025

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
AUSBURN BRIAN L	108-105U	SD,LD	AMY	AMY	

Approved
m-Sonya
a-John

TO BE RELEASED

Uppreth
M-S
Uppreth

[illegible]

Approved
M-Sonja
J-Lynn

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:

personnel

_____ (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, Sonya Turgeon, and
Jimmy Dean.

Motion Denied

Those voting against the motion for closure: Board Members

_____, _____, and
_____.

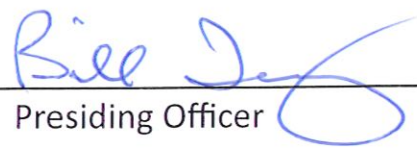
RESOLUTION OF THE BOARD OF TAX ASSESSORS (BTA)

BE IT RESOLVED by the Habersham County BTA as follows: At the meeting held on the 12 day of August, 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 12 day of August, 2025.

Attest 
Secretary


Presiding Officer