

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, October 28, 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: October 7, 2025
 - 2. Conservation Use: 600 Fenwick Woods LLC 099-077
 - 3. Miscellaneous:
- V. New Business:
 - a. ACO Corrections 2025 #1
 - b. Homestead Exemption:
 - a. 2025 Approval Listing:
 - b. 2025 Late Income Submitted:
 - c. Status Update from Acting/Interim Chief Appraiser
 - d. 2025 Late Appeals
 - e. 2025 30 day Notice Approval Listing
 - f. Refund Request: Watson, Philip & Linda 075-064
 - g. Retirement Agreement for Chief Appraiser
 - h. Miscellaneous:

Next meeting: November 13, 2025

Upcoming Holidays None



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, October 28, 2025 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, October 28, 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: Jimmy Dean, Vice-Chairman; John King, Member; Denise York, Member; Amy Garmon, Secretary/Acting Chief Appraiser.

Absent: Bill Terry, Chairman; Sonya Turgeon, Member;

Jimmy Dean, Vice-Chairman called the meeting to order at 9:00 a.m.

Denise York delivered the invocation.

Approval of Agenda:

Motion made by John King to **approve** the October 28, 2025 agenda; seconded by Denise York; voted unanimously to approve motion.

Old Business:

Board Minutes: October 7, 2025

Motion made by John King to forego the reading and **approve** the minutes of October 7, 2025; seconded by Denise York; voted unanimously to approve motion.

Conservation Use: 600 Fenwick Woods LLC 099-077

Ms. Garmon presented the Board with a Conservation Use covenant that had previously been denied due to an ownership issue. The ownership issue has been changed with a corrected deed and the county attorney recommends approval. Motion made by Denise York to **approve** the Conservation Use covenant for 600 Fenwick Woods LLC for Tax Year 2025; seconded by John King; voted unanimously to approve motion.

New Business:

ACO Corrections 2025-1

Motion by John King to approve the ACO 2025-1; seconded by Denise York; voted unanimously to approve motion. It was also discussed that the staff needs to be able to send the changes to June Black-Warren, Tax Commissioner soon rather than waiting for the board meetings to happen. This would allow June Black-Warren to send the corrected bills out quicker. Motion made by Denise York that if it is a clerical error the office has the **approval** to go ahead and send the ACO's to the Tax Commissioner or if it's an appeal, the tax amount of at least \$1,000 then it must go before the Board first; 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 John King to approve the listing of homestead exemption applications for Tax Year 2025; seconded by Denise York; voted unanimously to approve motion.

The attached listing of applicants for the Late Income was submitted for review and approval by the Board for Tax Year 2025. These applicants submitted income that was a result of late income tax filing. Motion made by John King to approve the listing of the Late Income for homestead exemption applications for Tax Year 2025; seconded by Denise York; voted unanimously to approve motion

Status Update from Acting Chief Appraiser/McCormick Solutions

Ms. Garmon provided the Board with the following items:

- Has been very busy with taxpayers & phone calls since the tax bills have been mailed.
- Attended a meeting with Kelly McCormick, Tim Sims, City of Cornelia & Mike Beecham regarding 200+ acres possibly being annexed into the city limits. Some of the properties are under Conservation Use and the developer is wanting to know the breach amounts. Bonnie Eller has been gathering this information for them.
- Attended a Teams meeting with the Federal IRS attorney regarding property owned by Carol Lovell and under Conservation Easements. The attorneys would like me to possibly go to the Federal Courthouse to testify regarding the valuations. The Board discussed that Ms. Garmon reach out to the county Attorney and fill her in on the case. John King would also like to be called if they come back wanting to talk further.

2025 Late Appeals

Ms. Garmon informed the Board the attached listing of a late appeal that had come into the office from Jesse Parker. Mr. Parker was adamant about filing an appeal even though Ms. Garmon told him it was past the deadline and the board would probably deny the appeal. Motion made by John King to **deny** the appeal for Jesse Parker due to late filing for Tax Year 2025; seconded by Denise York; voted unanimously to approve motion.

2025 30 day Notice Approval Listing

Kelly McCormick informed the Board of the attached listing of 30-day notices that will be mailed on October 31, 2025 and that this is due to appeals or corrects. Mr. McCormick mentioned that if the taxpayer doesn't agree with the value, then a 2nd appeal must be filed. If nothing is done, the appeal is finalized with correct value. Some of the changes were due to land values & some duplication of items such as basements. Motion made by Denise York to **approve** the 2025 30-day Notice Listing; seconded by John King; voted unanimously to approve motion.

Refund Request: Watson, Philip & Linda 075-064

Ms. Bonnie Eller came before the Board to discuss the Refund Request that she received from Philip & Linda Watson. A new survey was completed & recorded in October 2025, however, it appears the deed had an old legal description on it showing 4 tracts of land. After reviewing in detail, it appears that the 4th tract was sold off but never got taken off the deed and always appearing in the legal description. Motion made by John King to **approve** the refund request for Philip & Linda Watson for Tax Year 2025, 2024, 2023, 2022; seconded by Denise York; voted unanimously to approve motion.

Retirement Agreement for Chief Appraiser

Motion made by John King to **accept** retirement agreement for the Chief Appraiser; seconded by Denise York; voted unanimously to approve motion.

Adjournment

Motion made by Denise York to adjourn the meeting; seconded by John King; voted unanimously to approve motion. The meeting was adjourned at 10:38 a.m.

Respectfully submitted,



Jimmy Dean, Vice-Chairman
Attest:



Amy Garmon

Amy Garmon
Secretary to the Board of
Assessors/Deputy Chief Appraiser

Approved: ✓
Denied: _____

Approval Listings
October 28, 2025

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
BARRON KAY HERRIN	043-336	L2	DANIELLE	AMY	
BRYSON LOUIS V	066-026	13F	DANIELLE	AMY	
WILBANKS JOSEPH H	0658-016A	L2	KRISTI	AMY	
WILLIAMS JOHN D	017-035	L2	DANIELLE	AMY	

Approved
m-john
2- Denise

Approved: ✓
Denied: _____

Approval List Late Info
October 28, 2025

<u>Name:</u>	<u>Map/Parcel:</u>	<u>Exemption:</u>	<u>Comments</u>
GILES STEVE & PEGGY	116A-062	L2	DID NOT RESPOND TO AUDIT LETTER
PLUM CANDICE	088-051H	L2	DID NOT RESPOND TO AUDIT LETTER

Approved
m-John
2-Denise

2025 LATE APPEALS

<u>MAP</u>	<u>PARCEL</u>	<u>NAME</u>	<u>DATE FILED</u>	<u>2025 Value</u>	<u>40% Value</u>	<u>TP Returned Value</u>	<u>40% Value</u>	<u>Appeal Option</u>
126	109B	PARKER JESSE L	10/21/2025	173,962	69,585	100,000	40,000	BOE

Dany
 King
 m- John York
 2- Denise

2nd Notices to
be mailed 10-31-25

parcel_no	boa_val	D21_VAL	Difference
124 077	835,706.00	782,678.00	(53,028.00)
124 067	40,000.00	12,000.00	(28,000.00)
124 068	694,835.00	646,329.00	(48,506.00)
127 089	174,498.00	151,987.00	(22,511.00)
124 219D	82,700.00	57,890.00	(24,810.00)
040 100	273,486.00	253,125.00	(20,361.00)
124 219N	82,700.00	20,675.00	(62,025.00)
124 265	665,101.00	595,410.00	(69,691.00)
109 130	20,124.00	9,391.00	(10,733.00)
124 113G	40,000.00	20,000.00	(20,000.00)
124 113H	40,000.00	20,000.00	(20,000.00)
109 161H	633,751.00	455,654.00	(178,097.00)
109 140M	547,805.00	483,661.00	(64,144.00)
124 029D	70,000.00	35,000.00	(35,000.00)
124 116	858,550.00	821,343.00	(37,207.00)
109 161N	287,033.00	260,818.00	(26,215.00)
109 027A	300,790.00	244,338.00	(56,452.00)
124 065	40,000.00	30,000.00	(10,000.00)
028 224	491,713.00	311,870.00	(179,843.00)
124 034A	70,000.00	31,500.00	(38,500.00)
124 208C	90,048.00	27,014.00	(63,034.00)
124 208B	28,165.00	8,450.00	(19,715.00)
124 052	47,220.00	14,166.00	(33,054.00)
124 039D	65,000.00	35,750.00	(29,250.00)
124 027J	100,000.00	35,000.00	(65,000.00)
124 053J	75,000.00	33,750.00	(41,250.00)
124 053H	75,000.00	33,750.00	(41,250.00)
124 053G	75,000.00	33,750.00	(41,250.00)
124 065B	40,000.00	100.00	(39,900.00)
023 079	785,287.00	743,440.00	(41,847.00)
124 051F	623,783.00	551,706.00	(72,077.00)
124 051E	35,000.00	24,500.00	(10,500.00)
023 192	413,724.00	395,939.00	(17,785.00)
029 031T	173,768.00	166,944.00	(6,824.00)
040 175R	287,820.00	264,739.00	(23,081.00)
040 167	192,817.00	182,837.00	(9,980.00)
110 127	412,937.00	357,844.00	(55,093.00)
124 260	65,534.00	39,320.00	(26,214.00)
040 079	425,803.00	344,909.00	(80,894.00)
040 112M	16,827.00	9,731.00	(7,096.00)
040 112L	25,835.00	19,334.00	(6,501.00)
040 112D	18,622.00	7,449.00	(11,173.00)
040 112K	32,024.00	24,810.00	(7,214.00)

Approved
m- Denise
2- John

040 112J	27,347.00	16,939.00	(10,408.00)
040 112H	17,222.00	9,889.00	(7,333.00)
040 112G	32,609.00	22,044.00	(10,565.00)
040 112F	14,186.00	5,674.00	(8,512.00)
040 112A	33,622.00	22,449.00	(11,173.00)
040 111H	20,643.00	8,257.00	(12,386.00)
040 112C	24,829.00	9,932.00	(14,897.00)
040 112B	35,083.00	20,033.00	(15,050.00)
040 111F	20,643.00	8,257.00	(12,386.00)
040 111G	20,643.00	8,257.00	(12,386.00)
040 111E	20,643.00	8,257.00	(12,386.00)
040 111D	21,158.00	8,463.00	(12,695.00)
040 111C	24,952.00	9,981.00	(14,971.00)
021 158B	125,922.00	116,399.00	(9,523.00)
040 059B	24,652.00	2,100.00	(22,552.00)
027 018	839,389.00	699,685.00	(139,704.00)
069A023	246,154.00	61,539.00	(184,615.00)
026 025B	782,681.00	693,888.00	(88,793.00)
109 060	461,289.00	426,280.00	(35,009.00)
145 030B	1,005,507.00	773,565.00	(231,942.00)
028 132	1,234,526.00	1,094,808.00	(139,718.00)
124 027H	100,000.00	40,000.00	(60,000.00)
026 073A	1,422,947.00	1,339,683.00	(83,264.00)
104 287	191,425.00	149,316.00	(42,109.00)
025 155A	314,337.00	301,910.00	(12,427.00)
145 030C	40,000.00	28,000.00	(12,000.00)
145 030D	40,000.00	28,000.00	(12,000.00)
124 220C	35,000.00	10,500.00	(24,500.00)
124 039H	65,000.00	19,500.00	(45,500.00)
109 015A	36,113.00	21,668.00	(14,445.00)
109 013	94,333.00	71,671.00	(22,662.00)
109 039	179,007.00	150,757.00	(28,250.00)
109 027	147,946.00	110,960.00	(36,986.00)
114C081	92,041.00	18,408.00	(73,633.00)
114C108	42,016.00	8,403.00	(33,613.00)
091C101	58,940.00	44,152.00	(14,788.00)
087B018	79,632.00	39,816.00	(39,816.00)
079 105	18,491.00	1,849.00	(16,642.00)
087D124	75,000.00	37,500.00	(37,500.00)
140 080A	35,000.00	13,125.00	(21,875.00)
079 109	23,240.00	11,620.00	(11,620.00)
079 106	13,048.00	6,524.00	(6,524.00)
087D045B	37,084.00	18,542.00	(18,542.00)
078 131	72,163.00	39,749.00	(32,414.00)

020 073B	8,750.00	4,375.00	(4,375.00)
056 035	20,000.00	2,000.00	(18,000.00)
081 007	33,207.00	16,604.00	(16,603.00)
089D027	104,912.00	26,228.00	(78,684.00)
083 092	168,000.00	84,000.00	(84,000.00)
086 036	70,200.00	14,040.00	(56,160.00)
114A011	22,840.00	11,420.00	(11,420.00)
116A018	29,100.00	21,825.00	(7,275.00)
116C052A	37,625.00	28,219.00	(9,406.00)
089A032	15,000.00	7,500.00	(7,500.00)
089B013	4,170.00	834.00	(3,336.00)
092 062	60,000.00	12,000.00	(48,000.00)
093 037	20,000.00	2,000.00	(18,000.00)
112C027	80,000.00	16,000.00	(64,000.00)
140 078K	70,000.00	21,000.00	(49,000.00)
071 001	696,795.00	522,972.00	(173,823.00)
124 117A	40,000.00	22,000.00	(18,000.00)
124 121	40,000.00	8,000.00	(32,000.00)
124 122A	40,000.00	22,000.00	(18,000.00)
124 125	40,000.00	16,000.00	(24,000.00)
109 110	357,000.00	263,319.00	(93,681.00)

Habersham County Board Of Assessors
130 Jacobs Way Suite 201
Clarkesville, GA 30523

To: Habersham County Tax Assessor

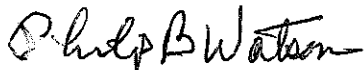
Ref:

Philip B. Watson
Linda S. Watson
361 441 Historic Hwy N.
Demorest GA 30535

Due to a recent survey of our property in October 2025 by Bill Gresham and the determination of the acreage, we are requesting the reassessment of our property tax. The Habersham County Tax Assessment has been for 3.44 acres since my father became owner. The actual acreage determined by the survey is 2.713 Acres. We had not challenged this assessment due to the plats received from the county and my father, Jesse Watson, the previous owner.

The property was officially put in our name in 2015 and we accepted Habersham County's previous acreage assessment without having the property surveyed. Therefore, we are and have been paying the property tax for the 3.44 acres. Since we have had a recent survey (October 2025) due to placing the property "for Sale" and found that we have over paid we ask for a refund of the excess taxes as well as a new assessment for the year 2025.

Respectively Requested,



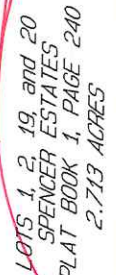
Philip B. Watson



Linda S. Watson

361 441 Historic Highway N
Demorest, Ga 30535

DATE OCT. 10, 2025
SCALE 1" = 50'
JOB NO. 251010-25
SHEET 1 OF 1
DRAWN RLS CHECKED SDE



N/F
LOUISE ADAMS
DEED BOOK 782, PAGE 439
PLAT BOOK 1, PAGE 240

[illegible]

SURVIVORS CERTIFICATION

This plat is a reticulation of an existing parcel or parcels of land and does not
activity or create a new parcel or make any changes to any real property.
The information contained herein was obtained from documents, maps, plans, or other
information when created the subject of this plat. APPROVAL OF AHP
CERTIFICATION OF THIS PLAT DOES NOT IMPLY APPROVAL OF ANY
USE OR PURPOSE OF THE LAND. Furthermore, the undersigned and
other persons who are licensed by the State of California under the Professional Engineers Law shall be held responsible for compliance with all applicable laws, regulations, codes, standards, and specifications for the design, construction, and maintenance of the project.


 HILARY P. GRESHAM 61 PLS #7000

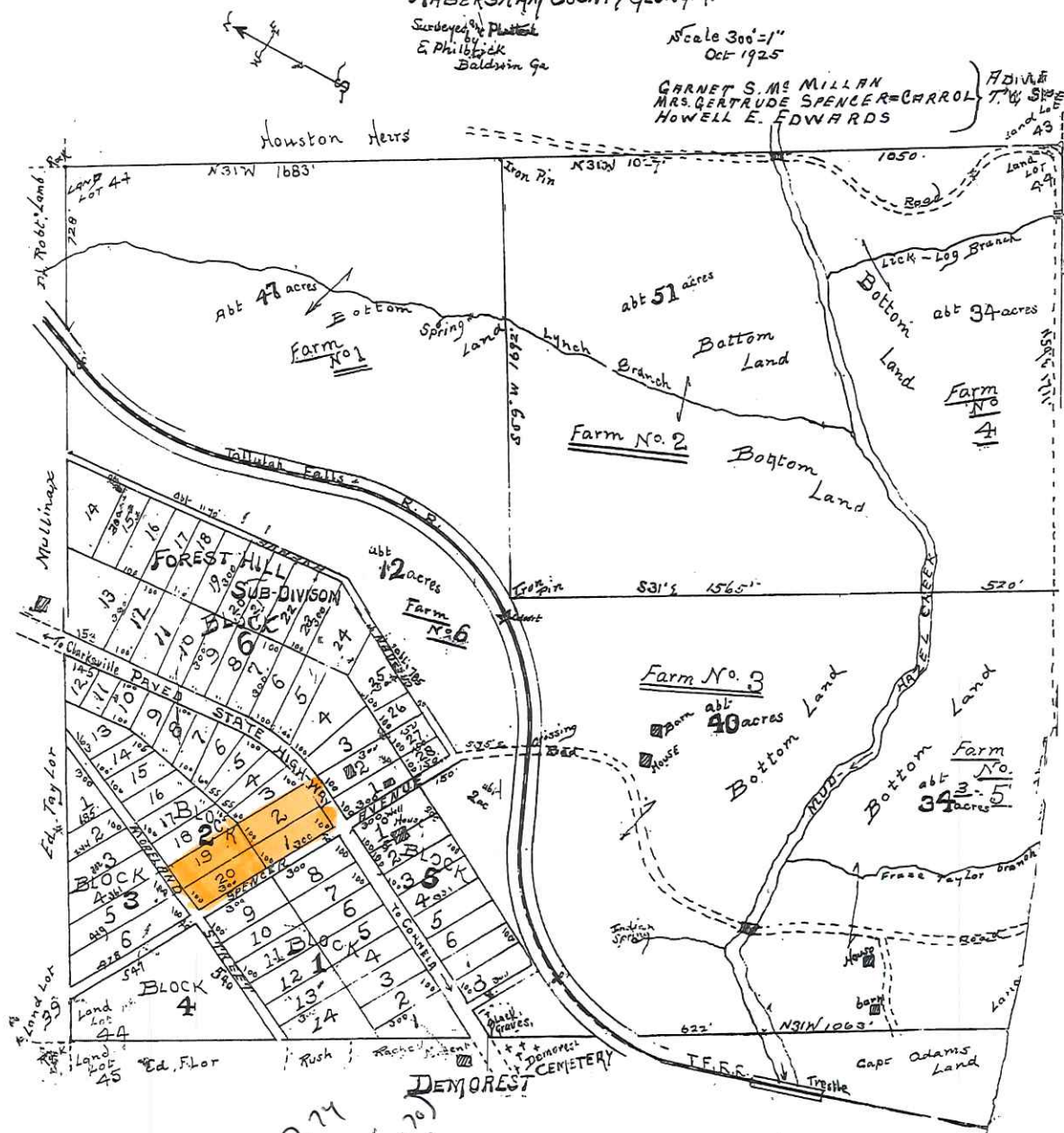
075-064

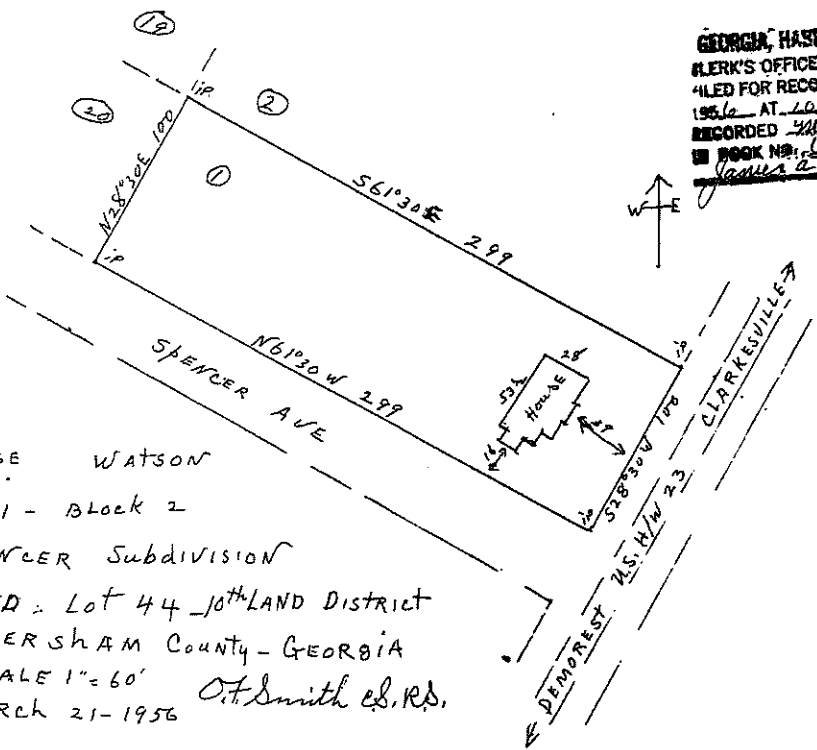
2.75

Corrected
acreage.

Will be asking for
a refund. /

GARNET S. MC MILLAN
MRS. GERTRUDE SPENCER = CARROL
HOWELL E. EDWARDS





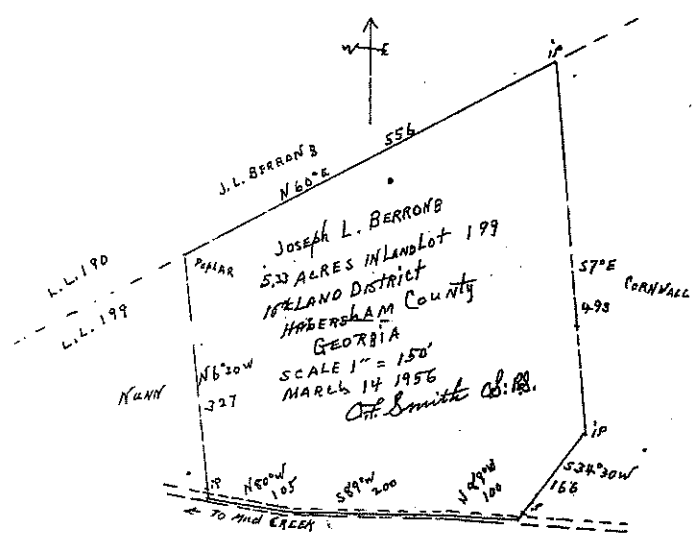
GEORGIA, HABERSHAM COUNTY
CLERK'S OFFICE SUPERIOR COURT
FILED FOR RECORD March 21
1956 AT 10 O'CLOCK A.M.
RECORDED April 26, 1956
IN BOOK NO. 16 PAGE 7
James A. Watson

JESSE WATSON

Lot 1 - Block 2

SPENCER SUBDIVISION

LAND - Lot 44 - 10th LAND DISTRICT
HABERSHAM COUNTY - GEORGIA
SCALE 1" = 60' Off Smith & S. R. S.
MARCH 21-1956



GEORGIA, HABERSHAM COUNTY
CLERK'S OFFICE SUPERIOR COURT
FILED FOR RECORD April 7
1956 AT 10 O'CLOCK P.M.
RECORDED April 7, 1956
IN BOOK NO. 16 PAGE 7
James A. Berron

227

110

Habersham County, Georgia
Real Estate Transfer Tax

PAID - 0 -
DATE 10-23-15
David C. Wall
Clerk of Superior Court
068-201500 3289

HABERSHAM COUNTY
CLERK OF COURT

2015 OCT 23 PM 12:32

10910-1041-
Book Page 10910-1041-
David C Wall

After Recording, Return To:

Ray S. Smith, III, Esq.
Smith & Liss, LLC
Five Concourse Parkway
Suite 2600
Atlanta, Georgia 30328

STATE OF SOUTH CAROLINA

COUNTY OF GREENVILLE

WARRANTY DEED

THIS INDENTURE, made as of the 14th day of **October, 2015**, between **PHILIP B. WATSON** and **LINDA S. WATSON**, each individual residents of the State of South Carolina, as tenants in common, as party of the first part (collectively, "Grantor") and **PHILIP B. WATSON** and **LINDA S. WATSON**, each individual residents of the State of South Carolina, as joint tenants with right of survivorship, as party of the second part (collectively, "Grantee"; the words "Grantor" and "Grantee" to include their respective heirs, successors and assigns where the context requires or permits).

WITNESSETH:

That Grantor, for and in consideration of the sum of TEN AND 00/100 DOLLARS (\$10.00), and other good and valuable consideration, in hand paid at and before the sealing and delivery of this Deed, the receipt and sufficiency of which are hereby acknowledged, has granted, bargained, sold, aliened, conveyed and confirmed, and by this Deed does grant, bargain, sell, alien, convey and confirm unto Grantee, the following:

All that tract or parcel of land lying and being in Land Lot 44 of the 10th District, of Habersham County, Georgia, as more particularly described on Exhibit "A" attached hereto and by this reference made a part hereof.

This conveyance is made subject to real estate taxes not yet due and payable and matters of record.

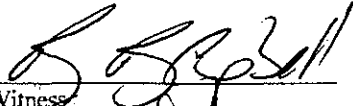
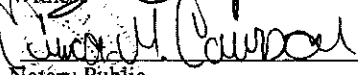
TO HAVE AND TO HOLD the said tract or parcel of land, with the buildings thereon, and with all and singular the rights, members and appurtenances thereof, to the same being, belonging, or in any wise appertaining, to the only proper use, benefit and behoof of the said Grantee, as joint tenants with a right of survivorship.

AND THE SAID GRANTOR will warrant and forever defend the right and title to the above-described property unto the said Grantee against the claims of all persons whomsoever.

[signatures appear on following page]

IN WITNESS WHEREOF, the Grantor has signed and sealed this Deed on the date first above written.

Signed, sealed and delivered in the presence of:


Witness

Notary Public

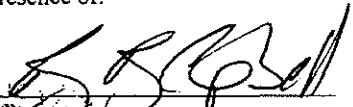
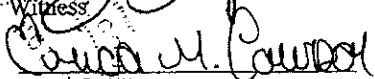
(NOTARIAL SEAL)

My Commission Expires:

04/02/24


PHILIP B. WATSON (SEAL)

Signed, sealed and delivered in the presence of:


Witness

Notary Public

(NOTARIAL SEAL)

My Commission Expires:

04/02/24

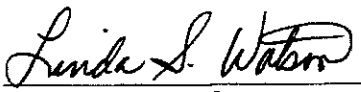

LINDA S. WATSON (SEAL)

EXHIBIT "A"

Legal Description

(Page 1 of 2)

TRACT I

All that tract or parcel of land lying and being in the County of Habersham, State of Georgia, in Land Lot No. 44 and in the 10th Land District and being Lots Nos. 19 and 20 in Block Two (2) of the Subdivision of the Spencer Estate. The above is shown on plat and survey made by E. Philbrick and filed for record Oct. 19, 1925, and recorded in Plat Record No. 1, page 240 in the Office of the Clerk of Superior Court of Habersham County, Georgia. And being part of the land conveyed by Warranty Deed from F.E. Gabrels to W.O. Watson, and recorded October 15, 1943, in Deed Book A-68, Page 546, in the Office of the Clerk of Superior Court of Habersham County, Georgia.

TRACT II

All that tract or parcel of land lying and being in the County of Habersham, State of Georgia, in Land Lot No. 44, in the 10th Land District of said State and County and being Lot No. 2 in Block Number Two (2) of the Subdivision of the Spencer Estate and fronting and being on the West side of State Highway No. 15. The above lot is shown on plat and survey made by E. Philbrick and filed for record October 19, 1925, and recorded in Plat Record Book No. 1, Page 240, in the Office of the Clerk of Superior Court of Habersham County, Georgia. This being a part of the same property conveyed by Warranty Deed from F. E. Gabrels to W.O. Watson dated October 15, 1943.

TRACT III

All that tract or parcel of land lying and being in Habersham County, Georgia, being known and designated as Lot No. 1 in Block No. 2 in the Spencer Subdivision in Land Lot No. 44 in the 10th Land District of said County, and being more particularly described, according to survey and plat made by O.F. Smith, C.S. under date of March 21, 1956, a copy of said plat being of record in the Clerk's Office of Superior Court of Habersham County, Georgia in Plat Book No. 6, Page 7, as follows: Beginning at the most southwesterly corner of the tract hereby conveyed, the same being an iron pin corner located at the intersection of the North Side of Spencer Avenue with the West side of U.S. Highway 23 and running thence with the north side of Spencer Avenue, North 61 degrees 30 minutes West 299 feet to iron pin corner; thence North 28 degrees 30 minutes East 100 feet to iron pin corner; thence South 61 degrees 30 minutes East 299 feet to iron pin corner;

EXHIBIT "A"

Legal Description

(Page 2 of 2)

thence with the west side of U.S. Highway 23, South 28 degrees 30 minutes West 100 feet to the beginning corner.

TRACT IV

All that tract or parcel of land lying and being a part of Land Lot No. 44 in the 10th Land District of Habersham County, Georgia, and being a part of Lot No. 2 in Block No. 2 of the Spencer Subdivision, and being more particularly described as follows: Beginning at an iron pin corner on the west side of U.S. Highway 23, the same being a corner common with Lot No. 1 in said Block No. 2 and running thence with the line between Lots Nos. 1 and 2 of said subdivision, North 61 degrees 30 minutes West 299 feet to corner; thence with the line between Lots Nos. 19 and 2 in said Block No. 2, 25 feet to corner; thence a straight line in a southeasterly direction and at all points 25 feet from the line of Lot No. 1 of said subdivision 299 feet, more or less, to corner on the west side of U.S. Highway 23; thence with the west side of U.S. Highway 23, in a southwesterly direction 25 feet to the beginning corner, being a strip of land 25 feet wide off the south side of Lot No. 2 in Block No. 2 of said subdivision.