



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

Monday, January 13, 2026, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Jimmy Dean**
- II. Elect Chair, Vice-Chair, & Secretary**
- III. Public Comments**
- IV. Approve Agenda**
- V. Old Business**
 - 1. Minutes:** December 9, 2025
 - 2. Refund Request:** Esslinger, Julie 125-139B
 - 3. Hall, Ivy: 2025 Late Appeals**
 - 4. Miscellaneous:**
- VI. New Business:**
 - a. ACO 2025-5**
ACO 2025-5a
ACO 2025-6
 - b. Homestead Exemption:**
 - i. 2026 Approval Listing ---
 - ii. 2026 Late Income Listing---
 - iii. 2026 Veteran Approval Listing --
 - iv. Miscellaneous --- Roberts, Ronda Ringer 125-133W
 - c. Conservation Use Valuation Assessment:**
 - i. 2025 Releases --
 - ii. 2026 Recommended Approvals --
 - iii. 2026 Under 10 acres --
 - iv. Miscellaneous -- Banks, Elaine 021-033 & 021-034

- Next meeting: January 27, 2026**

Upcoming Holidays January 19th Martin Luther King Jr



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, January 13, 2026 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, January 13, 2026, 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; Stacy Berry, Member; John King, Member; Sonya Turgeon, Member; Kelly McCormick, Chief Appraiser; Amy Garmon, Secretary;.

Absent: None

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

Jimmy Dean delivered the invocation.

Annual Election for Board Positions:

Chairman, Vice-Chairman, & Secretary

Motion made by John King to **appoint** Bill Terry as Chairman; seconded by Sonya Turgeon; voted unanimously to approve motion.

Motion made by John King to **appoint** Jimmy Dean as Vice-Chairman; seconded by Sonya Turgeon; voted unanimously to approve motion.

Motion made by Sonya Turgeon to **appoint** Amy Garmon as Secretary; seconded by John King; voted unanimously to approve motion.

Approval of Agenda:

Motion made by John King to **approve** the January 13, 2026 agenda; seconded by Sonya Turgeon; voted unanimously to approve motion.

Old Business:**Board Minutes: December 9, 2025**

Motion made by Sonya Turgeon to forego the reading and **approve** the minutes of December 9, 2025; seconded by John King; voted unanimously to approve motion.

Refund Request: Esslinger, Julie 125-139B

Ms. Garmon informed the Board of the Refund Request that was tabled at the last meeting. Ms. Garmon informed the Board that she had called multiple times & left messages but had not received any return calls. Ms. Garmon will place this in a folder for future reference and will bring it back before the board if she ever receives an inquiry about it.

2025 Late Appeals: Hall, Ivy

Mr. Kelly McCormick informed the Board he had met with Ms. Ivy Hall regarding her late appeals. After review of the properties, several appeals were changed due to errors in descriptions of the buildings. These changes have been made and sent to the Tax Commissioner to correct the tax bills.

Miscellaneous:

Chairman Terry would like to have a meeting with all the cities to introduce Mr. Kelly McCormick as the new Chief Appraiser. This meeting would be so Mr. McCormick could give a presentation to all cities and county officials about exemptions and digest items. Mr. McCormick will determine a date and Ms. Garmon will let the Board know. This would be for all city managers, clerks, building inspectors, and any county officials.

New Business:

ACO Corrections 2025-5

Motion by Sonya Turgeon to **approve** the ACO 2025-5; seconded by John King; voted unanimously to approve motion.

Affidavit 2025-5a

Motion by Sonya Turgeon to **approve** Affidavit 2025-5a; seconded by John King; voted unanimously to approve motion.

ACO Corrections 2025-6

Motion by Sonya Turgeon to **approve** the ACO 2025-6; 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 2026. Motion made by John King to **approve** the listing of homestead exemption applications for Tax Year 2026; seconded Sonya Turgeon; 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 Sonya Turgeon to **approve** the listing of the Late Income for 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.

The Board also approved a refund request for Janet Myers Smith for the Veteran homestead exemption. Ms. Smith is entitled to a refund for Tax Years 2023, 2024, & 2025 in the amount of \$3,922.71. Motion made by Sonya Turgeon to **approve** the refund request for Ms. Janet Myers Smith; seconded by John King; voted unanimously to approve motion.

Homestead Exemption Miscellaneous:

Roberts, Ronda Ringer 125-133W

Ms. Garmon provided the Board with a homestead that had been filed by Ms. Ronda Ringer Roberts. Ms. Roberts is seeking the homestead for Tax Year 2025 but was not filed until December 19, 2025. Office staff recommends denial due to late filing. Motion made by Sonya Turgeon to **deny** the homestead exemption for Ms. Ronda Ringer Roberts for Tax Year 2025 due to late filing; seconded by John King; voted unanimously to approve motion.

Conservation Use Valuation Assessment:

The Board reviewed the attached listing of applications for release for Conservation Use Valuation Assessment covenants expiring December 31, 2025 or breached, with and without penalties, for Tax Year 2026. Motion made by Sonya Turgeon to **approve** the releases for all covenants listed for Tax Year 2026; 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 2026. Motion made by Sonya Turgeon to **approve** all new applications for CUVA for Tax Year 2026 for properties over 10 acres with recommended approval by appraisal staff; seconded by John King; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, under 10 acres, for Tax Year 2026. Motion made by Sonya Turgeon to **approve** CUVA applications for Tax Year 2026 for properties under 10 acres with recommended approval by appraisal staff; seconded by John King; voted unanimously to approve motion.

Conservation Use Miscellaneous:

Banks, Elaine 021-033 & 021-034

Ms. Garmon provided the Board with a request to end Conservation Use without a Penalty for Ms. Elaine Banks. Ms. Banks is over the age of 65 and has been in a renewal covenant for at least 3 years. Motion made by Sonya Turgeon to **approve** the request for Ms. Elaine Banks to end her Conservation Use Covenant without a Penalty for Tax Year 2026; seconded by John King; voted unanimously to approve motion.

2025 Late Appeals Listing

Ms. Garmon provided the Board with the attached listing of Late Appeals that have been received. Motion made by Sonya Turgeon to **deny** the appeals; seconded by John King; voted unanimously to approve motion.

2026 Prebill Mobile Home Digest

The Board reviewed the Prebill Mobile Home Digest. Mr. Kelly McCormick explained how and why the digest is complied to the board. Motion made by Sonya Turgeon to **approve** the 2026 Prebill Mobile Home Digest; seconded by John King; voted unanimously to approve motion.

2026 Retention Schedule

The Board reviewed the attached 2026 Retention Schedule for Tax Year 2025. Motion made by Sonya Turgeon to **approve** the 2026 Retention Schedule for Tax Year 2026; seconded by John King; voted unanimously to approve motion.

2025 Policies and Procedures

The Board reviewed the attached Policies & Procedures Update for Tax Year 2026. The Board discussed making changes to the policy & procedures manual so Ms. Garmon will begin work on that. Also, Ms. Garmon created an acknowledgement sheet for the staff to sign after they review the new policy & procedures manual. Motion made by Sonya Turgeon to **approve** the 2026

Policies and Procedures; seconded by John King; voted unanimously to approve motion.

2026 Exempt Property Digest

Mr. Kelly McCormick informed the Board that the Exempt Property digest should be presented at the time the yearly digest is submitted to the Board for approval. He also explained that he will begin auditing the Exempt Property listing so the ones that are now eligible can be removed. Notification will be presented to the Board each time one is to be removed.

2025 Public Utilities

Ms. Garmon provided the Board with the 2025 Public Utilities assessment notices that will go out in the mail this afternoon, January 13, 2026. Motion made by Sonya Turgeon to **approve** the 2025 Public Utilities at the state ratio of 40%; seconded by John King; voted unanimously to approve motion.

Refund Request:

Minyard, Debra A 027-131

Ms. Garmon informed the Board of a refund request that she had received from Ms. Debra A Minyard. Ms. Minyard is requesting a refund for Tax Year 2023, 2024 & 2025 due to the acreage being incorrect. The total refund comes to \$10.64 for 2023, 2024, & 2025. Motion made by Sonya Turgeon to **approve** the refund request for Ms. Debra A Minyard for Tax Years 2023, 2024, & 2025; seconded by John King; voted unanimously to approve motion.

Morrison, Jessica 035-103D

Ms. Garmon informed the Board of a refund request that she had received from Ms. Jessica Morrison. Ms. Morrison is requesting a refund for Tax Year 2024 due to being charged for a fireplace that she does not have. The total refund comes to \$11.60 for 2024. Motion made by Sonya Turgeon to **approve** the refund request for Ms. Jessica Morrison for Tax Years 2024; seconded by John King; voted unanimously to approve motion.

Redaction Request: 068-068, 068-069, 068-070

Ms. Garmon provided the Board with a Redaction Request that had been received for parcels 068-068, 068-069, & 068-070. The taxpayer is an Animal Control Officer and is entitled to be redacted. Motion made by John King to **approve** redaction request; seconded by Sonya Turgeon; voted unanimously to approve motion.

Status Update from Chief Appraiser

Mr. Kelly McCormick provided the Board with the following items:

- Appeals are ending hopefully soon. BOE is scheduled for January 26, 27, & 30th. Terry McCormick is planning on handling those appeals. He plans on making phone calls to try & resolve any before going to the BOE in February. It was also mentioned that the BOE hearings will be held on our next BOA meeting day. There was discussion to keep the meeting or cancel it. Motion made by John King to **cancel** the January 27 BOA meeting because of the BOE hearings; seconded by Jimmy Dean; voted unanimously to approve motion.
- He mentioned staff and the possibility of hiring someone. The issue he is running into is that the person he would like to hire is making more than some of the staff that has been here 20 years. He will be working on rewriting the job descriptions for the staff as well.

Miscellaneous:

Chairman Terry indicated that the Conservation sign informing taxpayers about the program should be posted in our office and the Tax Commissioners office. Ms. Garmon said it is posted in the office lobby but did not know if the Tax Commissioner had a posting of it. Ms. Garmon will check on this and if not, will be sure a sign is available to the Tax Commissioner.

The Board also mentioned the training of the board members. Ms. Garmon informed the Board she failed to print off the training schedule for this meeting but will definitely have one for the next meeting. John King mentioned he would be attending class in February for a 20 hour class and Chairman Terry asked could he attend as well. Ms. Garmon will need to check to see if there is any

spots available for Mr. Terry and she will let him know. Mr. King also mentioned he has reserved a hotel room and wanted to be sure he would be reimbursed for it. Ms. Garmon will check with Finance about him being reimbursed and will let him know.

Chairman Terry mentioned the shirts for the appraisers. Ms. Garmon has not had the time to order these but is working on it.

Chairman Terry also mentioned that he noticed when he went to training a few county cars had Property Appraiser on them instead of Tax Assessors. He asked the Board what their thoughts were on this.

Chairman Terry also would like to see Executive Session on the agenda each meeting. He indicated it was not necessarily needed at this time but just in case anything came up. Ms. Garmon will be sure it is there from now on.

Chairman Terry also asked if the Property Appraisers had all equipment they need to do their job. Mr. McCormick will be conducting an inventory of exactly what they have.

Adjournment

Motion made by Jimmy Dean to adjourn the meeting; seconded by John King; voted unanimously to approve motion. The meeting was adjourned at 11:30 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser

Approved: ✓
Denied: _____

Approval Listings
January 13, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
ADDIS TERESA	130-063A	1F	KRISTI	AMY	
AGUILAR NOE SILFREDO	079-155	1F	DANIELLE	AMY	
AIKENS WHITNEY BLAKE	041-176A	1F	DANIELLE	AMY	
ALEXANDER ANTHONY	021-73A	C1	KRISTI	AMY	
ALEXANDER CHARLES	097-174A	C1	ROBIN	AMY	
ALVARADO JOSE VICENTE	029-069W	1F	KRISTI	AMY	
ANDERSON LEONARD CHARLIE III	056-058	1F	DANIELLE	AMY	
ANDRES LATISHA	083-030	C1	DANIELLE	AMY	
AUTRY JERRY	057-054	C2F	DANIELLE	AMY	
BABCOCK STUART A	101-033N	C1	DANIELLE	AMY	
BARRETT BRENDA	048-032	C2, L7F	KRISTI	AMY	
BELL FREDDIE BERNARD	027-085A	C1	KRISTI	AMY	
BELLAMY CYNTHIA	049-025A	1F	DANIELLE	AMY	
BOWLING MICHELL A	087A-092	1F	KRISTI	AMY	
BOZEMAN DEBRA R	049-071	C1	DANIELLE	AMY	
BREWSTER MITCHELL	131-131	C1	DANIELLE	AMY	
BROCK BRANDON EDWARD	085B-004	13F	KRISTI	AMY	
BRONER GUQINTO	112C-014	C2F	DANIELLE	AMY	
BROTHERS DANIEL LEE	154-016	C1	KRISTI	AMY	
BROWN CRAIG ALLEN	070-030	1F	DANIELLE	AMY	
BURGIN PATRICIA	125-142	C1F	DANIELLE	AMY	
BURNS KIPPY LYNN	050-029K	1F	DANIELLE	AMY	
CALAFIORE MICHAEL DAVID	103-034C	1F	DANIELLE	AMY	
CAMACHO JOSE	028-172E	1F	DANIELLE	AMY	
CANNON BLAKE IRVIN	040-022D	1F	KRISTI	AMY	

Approved
m-john
a-Sampa

CANTRELL FLOYD L	132-002	C1	DANIELLE	AMY	
CANTRELL LORI ALLYSON	132-024	L7F	DANIELLE	AMY	
CANTRELL TARA	027-058A	EL3	DANIELLE	AMY	
CAPPS LAURIE ANN	025-002F	13F	DANIELLE	AMY	
CARILLO RODRIGO	116A-041	C1F	DANIELLE	AMY	
CARROLL RITA	110-036C	C2F	DANIELLE	AMY	
CARTER JACK E	043-074	C1	DANIELLE	AMY	
CATHEY SHERRY	127-144	C2	AMY	AMY	
CLARK RUSSELL	074-001D	C1	DANIELLE	AMY	
CLEMENTS RONI R	070-042A	C1F	DANIELLE	AMY	
COCHRAN SALLIE APRIL	109-157	1F	KRISTI	AMY	
COFFMAN JACOB GLEN	146-091D	1F	DANIELLE	AMY	
COLSTON SANDRA	110-160	C1	DANIELLE	AMY	
COX WALTER BYRON	132-001A	1F	DANIELLE	AMY	
CROWDER CODY	071-099	1F	DANIELLE	AMY	
DAVIS DARA LANE	020-082	1F	KRISTI	AMY	
DAWE ELLEN	042-123B	C1	DANIELLE	AMY	
DAYTON DAVID B	079-106B	1F	DANIELLE	AMY	
DELOACH DEBORAH L	043-096	1F	DANIELLE	AMY	
DEMORE RONALD	082-024	C2	DANIELLE	AMY	
DUNCAN SARAH IRWIN	111-045	1F	KRISTI	AMY	
DURAN GABRIEL	093-018	C1	DANIELLE	AMY	
ELLENBURG AMANDA R	033-070	1F	DANIELLE	AMY	
ELLER ROSE	108-038	L2	DANIELLE	AMY	
ENDE KAREN ANN	085C-018	1F	DANIELLE	AMY	
ETHERIDGE DENISE	084-059X	C1	KRISTI	AMY	
FARRAND KATHY MASON	009-004W	C1	DANIELLE	AMY	
FRIAS IDEFONSO	109-037	C1F	DANIELLE	AMY	
FRITCH MICHELLE	037A-087	1F	KRISTI	AMY	
FUENTES FUENTES PEDRO G	106-002	1F	DANIELLE	AMY	
GAGON MARCY	033-080	1F	KRISTI	AMY	
GARRETT PATRICIA	080-091	C2F	KRISTI	AMY	
GARRIN PAULA C	097-035	C1	DANIELLE	AMY	

GINN JACQUELINE	022-101	1F	DANIELLE	AMY	
GONZALEZ AUGUSTIN	093-032	C1F	DANIELLE	AMY	
GOOCH WILLIAM EARL	142-022Y	13F	DANIELLE	AMY	
GORE DEVIN	131-096Z	1F	DANIELLE	AMY	
GORE SAMANTHA	082-006	1F	DANIELLE	AMY	
GREEN DENNIS RAY	041-150	C1	DANIELLE	AMY	
GRIMM MELISSA	040-210J	C1	ROBIN	AMY	
GRIZZLE SHANE	024-095M	1F	KRISTI	AMY	
GROVER JESSICA	041-201A	1F	KRISTI	AMY	
GROVES BETTY N	042-147	C1	DANIELLE	AMY	
GUNTHER DONNA L E A	134-047J	C1F	DANIELLE	AMY	
HALL TERRIE L	102-137	C1	DANIELLE	AMY	
HARRIS TIMOTHY MICHAEL	055-005H	1F	DANIELLE	AMY	
HARRISON AILEEN CLEVELAND	125-115	1F	DANIELLE	AMY	
HATFIELD CARRIE	104-313	1f	KRISTI	AMY	
HERRERA ATONIO	131-111A	C1	DANIELLE	AMY	
HODGES DAVID K	112A-078	C1	DANIELLE	AMY	
HOLLAND DONNIE JOE	155-019	C1	KRISTI	AMY	
HOLLY TIFFANY BARNHART	038-069	1F	KRISTI	AMY	
HOLSENBECK EDWARD 111	079-038A	C1	DANIELLE	AMY	
HUDSON ANNA M	061-003	ES3	DANIELLE	AMY	
HUEBNER BETH BROOKS	064-069	1F	DANIELLE	AMY	
HUGHES JOHN FRANKLIN IV	019-204A	1F	DANIELLE	AMY	
HULSEY KEVIN D	021-181	1F	KRISTI	AMY	
HUTCHESON GREG	080-095	1F	KRISTI	AMY	
JAKOBSEN DARLENE	040-022E	1F	DANIELLE	AMY	
JHNSON CHARLES	021-250F	1F	AMY	AMY	
JHOGAN JUDY LYNN	045-015	C1F	DANIELLE	AMY	
JONES TARYN L E A	107-006B	L3	KRISTI	AMY	
KACZOR THOMAS E	068-002N	C1F	DANIELLE	AMY	
KASSMAN REBECA JEAN	054-009B	1F	KRISTI	AMY	
KEEN GEORGE	052-106U	C1	DANIELLE	AMY	
KELLER GEORGIA	020-025C	1F	DANIELLE	AMY	

KNIGHT TOBY S	080-095N	1F	DANIELLE	AMY	
LAKEY TINA MARIA	144-062J	1F	DANIELLE	AMY	
LEDFORD PATRICK TAYLOR	134-032B	1F	DANIELLE	AMY	
LONG JAMES A	052-056	1F	DANIELLE	AMY	
LORENZO MANUEL	040-033	C1	DANIELLE	AMY	
LOUDERMILK ALEX	099-001A	1F	DANIELLE	AMY	
LOVELACE AMY	142-042	1F	KRISTI	AMY	
LOWE DENVER RANDALL	022-237	C1F	DANIELLE	AMY	
MADOLID MELISSA	141-062E	1F	KRISTI	AMY	
MANUEL LOPEZ FRANCISCO	089D-051	C1F	DANIELLE	AMY	
MARINELLI YVONNE M	097-034B	1F	DANIELLE	AMY	
MAYER SARAH P	097-185A	C1	KRISTI	AMY	
MCCOY CHRISTOPHER ALLEN	129-042K	1F	KRISTI	AMY	
MCGINNIS KATHERINE	025-065	1F	KRISTI	AMY	
MERCK JULIE ANN	022-139B	1F	KRISTI	AMY	
MIEWE DUARDO	052-098	1F	KRISTI	AMY	
MIGUEL LUZ M	050-042	1F	DANIELLE	AMY	
MINOR, COLLIN JAMES	131-061A	S1	AMY	AMY	
MITCHELL STEVE A	066-003	C1	DANIELLE	AMY	
MONTES SOCORRO	076-062M	1F	KRISTI	AMY	
MOSS RALPH M	045-012	C1	DANIELLE	AMY	
MOTHERSHED STEPHEN P	051-005T	1F	KRISTI	AMY	
MUNGUIA MARIA G NUNEZ	027-123G	1F	KRISTI	AMY	
MURPHY SHAWN	018-014E	1F	DANIELLE	AMY	
MYERS COREY DOUGLAS	142-099	1F	DANIELLE	AMY	
NEWELL JOHN	088-40G	1F	KRISTI	AMY	
NEWMAN VALERIE R	132-031	1F	KRISTI	AMY	
O'BRIEN LISA	078-218	C1	KRISTI	AMY	
O'BRIEN LISA H	078-218	C1	KRISTI	AMY	
OLARTE DANNA MICHEL VEGA	009-004L	1F	DANIELLE	AMY	
OTTS TERRY HILDON	071-001R	C1	DANIELLE	AMY	
PARDUE DONALD A	067-006	C1F	DANIELLE	AMY	
PATTON WILLIAM H	144-132	C1	BONNIE	AMY	

PELEG CARM I	074-031B	C1	DANIELLE	AMY	
PUCKETT DAVID R	035-029A	L3	DANIELLE	AMY	
PURCELL GREGORY C	044-071A	L7F	DANIELLE	AMY	
RAMIREZ JORGE	029-069A	1F	DANIELLE	AMY	
RAMIREZ MARICELA	113-021	C2	DANIELLE	AMY	
ROBERTSON JANICE	020-154	L7F	KRISTI	AMY	
ROBINSON JESSE	038-050D	1F	DANIELLE	AMY	
ROGERS DOROTHY	097-039	C2	KRISTI	AMY	
RUSSELL GREY	069A-039	1F	ROBIN	AMY	
SALES BARRY	018-045	C1, EL7F	KRISTI	AMY	
SAYNE MICHELLE JEAN	029-150R	1F	DANIELLE	AMY	
SCHNAUBELT DENISE DILL	050-027C	1F	DANIELLE	AMY	
SELEEN VALENCIA	005-073	1F	KRISTI	AMY	
SHADBURN TERRY A	131-145E	1F	DANIELLE	AMY	
SIMPSON JESSICA NICOLE	112B-004	1F	DANIELLE	AMY	
SMITH JASMINE MARIE	084-055V	1F	DANIELLE	AMY	
SMITH JASON	047-002Z	1F	DANIELLE	AMY	
SMITH JASON W	077-075	1F	DANIELLE	AMY	
SOSEBEE DONNA ANN	131-044T	1F	DANIELLE	AMY	
SPRINKLE MARNIE K	022-079H	1F	KRISTI	AMY	
STAMEY JONATHAN WILLIAM	064-084E	1F	DANIELLE	AMY	
STRONG MIRIAM	125-081	C1, EL7F	DANIELLE	AMY	
SUTTON CLARK	065-032A	C1	KRISTI	AMY	
SUTTON HAROLD LEE	029-155E	C1	KRISTI	AMY	
SYHAPANHA HOUMPHENG	087C-070	C1	KRISTI	AMY	
TANNER STACY M	125-098B	1F	DANIELLE	AMY	
TILSON TOMMY LARRY	42-173	EL7F	DANIELLE	AMY	
TIPTON RHONDA MECHELLE	026-011	1F	ROBIN	AMY	
TORRES MARCELO	087A-055	1F	DANIELLE	AMY	
TRENT DANNY	044-079N	C1	KRISTI	AMY	
TURK JASON	116B-009	1F	DANIELLE	AMY	
VAUGHTERS CHARLES L	025-116	C2F	DANIELLE	AMY	
VAZQUEZ KATHRYN	019-039	C1	DANIELLE	AMY	

WADE BRIDGET D	079-165	1F	DANIELLE	AMY	
WADE MARK C	027-124A	1F	DANIELLE	AMY	
WASHINGTON LOURDESA	107-026C	1F	KRISTI	AMY	
WATSON TILENA MICHELLE	043-092	1F	ROBIN	AMY	
WATTS KATHY	098-039	C2	DANIELLE	AMY	
WELBORN JONATHAN DUANE	022-131A	1F	DANIELLE	AMY	
WELCH FRANCES	040-177T	C1F	KRISTI	AMY	
WELLONS JESSE DAVIS III	099-026	C2F	KRISTI	AMY	
WELLS BRANDY MICHELLE	028-200	1F	DANIELLE	AMY	
WHITE DONNA	130-026	C2	DANIELLE	AMY	
WHITLOCK JEFF V III	124-037E	1F	DANIELLE	AMY	
WILIS YVONNE	126-177G	C2	AMY	AMY	
WILEY BETTY JOYCE	029-086	C2	DANIELLE	AMY	
WILKINS LAURA ELIZABETH	101-027	1F	KRISTI	AMY	
WILLIAMS GINA MARIE	134-045E	1F	KRISTI	AMY	
WILLILOCKS CHONG	099-205	C2	KRISTI	AMY	
WILSON CHRISTOPHER	052-070	1F	DANIELLE	AMY	
WILSON GLENN R	067-045	C1	KRISTI	AMY	
WOOD SHARON	068-064	C1	DANIELLE	AMY	
WOODS PATRICK	131-095Y	1F	KRISTI	AMY	
WRIGHT BRANT LEE	109-161H	C1	DANIELLE	AMY	
XIA JINGHUI	131-096V	EL7F	DANIELLE	AMY	
XIA JINGHUI	131-096V	S1	DANIELLE	AMY	
YEAGER JOSEPH C	020-190A	1F	DANIELLE	AMY	
YEARWOOD ANNA CATHERINE	079-069	C2	DANIELLE	AMY	

Approved: ✓
Denied: _____

Approval List Late Info
January 13, 2026

Name:	Map/Parcel:	Exemption:	Comments
King, Sandra Elaine	114C-026	13F	SUBMITTED LATE INCOME

Approved
m-Samp
2-Jan

Approved: ✓
Denied: _____

Veteran Approval Listings
January 13, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
CORLEY JERRY	005-020	DDF	DANIELLE	AMY	
TODD NELLIE REVOCABLE TRUST	071-028N	DDFC2	AMY	AMY	
SMITH JANET MYERS	006-023	DDF	KRISTI	AMY	NEEDS APPROVAL FOR 2025, 2024, & 2023

Approved
Mr. Samp
g- John

CUVA APPLICATIONS
January 13 2026

TO BE RELEASED

NAME	MAP	PARCEL	ACREAGE	TYPE	COMMENTS
ALLEN, BILLY D & MARGARET	84	33	14.5	EXPIRED	
ANSLEY, CHARLES EST & WILMA	86	49	8.41	EXPIRED	DID NOT WANT TO RENEW
BOCHAT, JODIE & KEVIN	41	022D	18.35	EXPIRED	
BOCHAT, JODIE & KEVIN	41	022D	18.35	EXPIRED	
BOCHAT, JODIE & KEVIN, SIMMONS CASEY	41	022D	18.35	EXPIRED	
BUSH, RODGER & JANET	108	150	12.25	EXPIRED	
CAUDEL, CRYSTAL & TYLER	41	022D	18.35	EXPIRED	
CUNNINGHAM, RICHARD & DEBORAH	126	186	13.83	EXPIRED	
DONOHUE, PUNNIE	99	11	18.8	EXPIRED	
DONOHUE, PUNNIE & JOSEPH	99	11	18.8	EXPIRED	
ELROD, ROBERT & DIANE	6	33	11.54	EXPIRED	
ENGLISH, DAVID & TRACY	105	23	42.92	EXPIRED	
FERGUSON, VIRGIL L & AMANDA	45	008,008A	20	EXPIRED	2 PARCELS SPLIT ON 1 APP FOR MORTGAGE
FLANAGAN, NANCY A & JIMMY	130	95	28.31	EXPIRED	
FRICKS, CLINE T JR	130	187A	24.05	EXPIRED	
FULLER, PERRY	39	013C	15.17	EXPIRED	
FULLER, PERRY & EMILY	39	013C	15.17	EXPIRED	
GARRETT, ROBERT & LINDA	64	19	55.25	BREACH NO PENALTY	ENDED DUE TO PASSING
GARRETT, ROBERT JAMES	128	41	41.21	BREACH NO PENALTY	ENDED DUE TO PASSING
HERRIN, DAVID & MELANNIE	43	207	5	EXPIRED	
HERRIN, DAVID & MELANNIE	43	209	5	EXPIRED	
KETTLES, KEVIN & LORI	142	077A	8.64	EXPIRED	
KIMBELL, LEWIS J & JUDY	26	35	25.73	EXPIRED	
KWONG, SHUN C & MICEK, LAURA	33	105A	10.17	EXPIRED	
LEWIS, GARY LEE & DEBRA	108	2	70.96	EXPIRED	
LEWIS, GARY LEE & DEBRA	108	106	70.45	EXPIRED	
MCDONALD, KAROLE S	142	077A	8.64	EXPIRED	
PARK, DOUGLAS H	65	121	12.83	EXPIRED	
PITTS, FRED	41	2	63.37	EXPIRED	

Approved
m-Song
g-John

ROBERTS, PAUL MICHAEL	40	172	21.62	EXPIRED	
ROBERTS, PAUL THEODORE	40	172	21.62	EXPIRED	
SAYLORS, JONATHAN & HANNAH	41	114D	9	EXPIRED	
SHIRLEY, ETHAN CODY	142	77	15.27	EXPIRED	
SHIRLEY, LOUISE	142	101	39.86	BREACH NO PENALTY	ENDED DUE TO PASSING
TENCH, MARGARET	45	4	44.82	EXPIRED	
TRIVETT, RICK & PHYLLIS	5	28	39.54	EXPIRED	
VANDIVER, GLENN EST & ANN	20	218	32.58	EXPIRED	
WILLINGHAM MANOR LLC	99	192	40.35	EXPIRED	
WOODALL, WILLIAM	151	7	12.41	EXPIRED	

TO BE APPROVED

NAME	MAP	PARCEL	ACREAGE	CACREAGE	TYPE	LAND USE	VISITED/COMMENTS
ALLEN, BILLY DEAN & MARGARET	84	33	14	13	RENEWAL	PASTURE	
BARDEN, BRETT & BRIA	108	077S	17.29	16.29	NEW	MIX	VISITED
BUSH, RODGER & JANET	108	150	12.25	10.25	RENEWAL	TIMBER	
CARLAN, HERMAN MELVIN	73	065A	27.95	27.95	NEW	PASTURE	VISITED
CAUDEL, CRYSTAL & TYLER	41	022D	18.35	18.35	CONT	PASTURE	PURCHASED YEAR OF EXPIRATION
CAUDEL, CRYSTAL & TYLER	41	022D	18.35	17.35	RENEWAL	PASTURE	
CUNNINGHAM, RICHARD & DEBORAH	126	186	12.54	11.54	RENEWAL	TIMBER	
DONOHUE, PUNNIE & JOSEPH	99	11	18.8	17.8	RENEWAL	TIMBER	
ELROD, ROBERT & DIANE	6	33	11.54	10.54	RENEWAL	TIMBER	
ENGLISH, DAVID & TRACY	105	23	40.92	39.92	RENEWAL	MIX	
FERGUSON, VIRGIL & AMANDA	45	8	10	9	RENEWAL	PASTURE	
FERGUSON, VIRGIL & AMANDA	45	008A	10	9	RENEWAL	PASTURE	
FLANAGAN, NANCY A & JIMMY	130	95	28.31	27.31	RENEWAL	MIX	
FRICKS, CLINE T JR	130	187A	24.05	24.05	RENEWAL	PASTURE	
FULLER, PERRY & EMILY	39	013C	15.17	15.17	RENEWAL	TIMBER	
GARRETT, JOSHUA JAMES	128	41	41.21	40.21	NEW	MIX	NEW DUE TO PASSING
GARRETT, ROBERT EST & LINDA	64	19	55.25	54.25	NEW	TIMBER	NEW DUE TO PASSING
JONES, NATALIE & JARRED	129	13	10.66	9.66	NEW	TIMBER	VISITED
KIMBRELL, LEWIS J & JUDY	26	35	25.73	24.73	RENEWAL	MIX	
KWONG, SHUN CHUNG LIV TRUST	33	111A	37.22	36.22	CONT	MIX	
LEQUEUX DOMINIQUE & KATARINA	16	023A	15.1	15.1	CONT	TIMBER	
LEWIS, GARY & DEBRA	108	2	70.96	70.96	RENEWAL	MIX	
LEWIS, GARY & DEBRA	108	106	70.45	70.45	RENEWAL	MIX	
LOWRIE, MICHAEL & ETAL	97	58	31.61	29.61	NEW	TIMBER	VISITED
PARK, DOUGLAS H	65	121	12.83	11.83	RENEWAL	MIX	
PITTS, FRED	41	2	63.37	62.37	RENEWAL	PASTURE	
ROBERTS, PAUL MICHAEL	40	172	21.62	20.62	RENEWAL	TIMBER	
SHIRLEY, ETHAN CODY	142	77	15.27	14.27	RENEWAL	PASTURE	
SHIRLEY, JACK & JAKE	142	101	39.86	38.86	NEW	TIMBER	NEW DUE TO PASSING
TENCH, MARGARET	45	4	44.82	43.82	RENEWAL	PASTURE	
THOMAS, JANICE BENFIELD	32	013C	12.84	12.84	NEW	TIMBER	VISITED
TRIVETT, RICK & PHYLLIS	5	28	39.54	38.54	RENEWAL	MIX	

Approved
M-Samp
8-July

VANDIVER, GLENN EST & ANN	20	218	32.58	30.58	RENEWAL	TIMBER	
WOODALL, WILLIAM	151	7	12.41	11.41	RENEWAL	MIX	

[illegible]

Approved
3-
2-
John



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

www.habershamga.com

CONSERVATION USE REQUEST TO END COVENANT WITHOUT PENALTY

Map/Parcel Number(s): 021-034 + 033 Phone #: _____

Taxpayer Name: Banks, Elaine Larry Estate

Reason for ending covenant: (Please check one)



Age 65: O.C.G.A. 48-5-7.4 (q)(3) An owner electing to discontinue the property in its qualify use provided such owner has renewed without an intervening lapse and has reached the age of 65 or older and has kept the property in a qualifying use under the renewal covenant for at least 3 years. **(Need a copy of drivers license)**



Age 67: O.C.G.A. 48-5-7.4 (q)(4) An owner electing to discontinue the property in its qualify use provided such owner entered into the covenant for bona fide conservation use for the first time after reaching Age 67 and has either owned the property for at least 15 years or inherited the property and has kept the property in a qualifying use under the covenant for at least 3 years. **(Need a copy of drivers license)**



Medical: O.C.G.A. 48-5-7.4 (q)(2) Any case in which a covenant is breached solely as a result of a medically demonstrable illness or disability which renders the owner of the real property physically unable to continue the property in the qualifying use, provided that the board of tax assessors shall require satisfactory evidence which clearly demonstrates that the breach is the result of a medically demonstrable illness or disability. **(Need a letter explaining illness from a certified physician) **Please Note: Could result in other covenanted property being removed from Covenant.**



Death: O.C.G.A. 48-5-7.4(n)(3) The penalty imposed shall not apply in any case where a covenant is breached solely as a result of the death of an owner who was a party to the covenant. **(Need a copy of death certificate)**

[Signature]

Taxpayers Signature

12-9-2025

Date Signed

For Office Use Only:

Tax Year to be removed 2020

Items needed: ☐ Driver's License



Letter from Physician



Death Certificate

Notes: _____

*Approved
m- Sonya
2-John*

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>
087B	32	BARTON STEPHEN & KARIN	12/18/2025	210,438	84,175	180,000	72,000	BOE
089A	89	PIEDRA SENGOUTHAY	12/19/2025	251,772	100,709	215,000	86,000	BOE

Denied
 in Supp
 2-20-25

Habersham County Board of Tax Assessors Retention Schedule

Address Changes	Keep 2 years	
Affidavits	Keep 5 years	Worksheets & Final Affidavits
Assessment Appeals	Keep 3 years	Case Files, Closed
Assessment Notices	Keep 3 years	Undeliverable Notices
Attorney Opinions	Permanent	
Bank Statements	Keep 7 years	
B.O.E Appeals	Keep 3 years	
Boat Reg. Listing	Keep 3 years	
Car Tag Appeals	Keep 2 years	
Conservation Use	Keep 5 years	Applications, Expired
Death Certificates	Keep 1 year	
Deeds	Keep 5 years	
Exempt Applications	Keep 1 year	Expired, Sold
Federal Aviation Listing	Keep 3 years	Airplanes
Field Cards/Review Cards	Keep 7 years	Worksheets of Appraisers
Homestead Exemptions	Keep 5 years	Applications, Expired & Income *Audit every 5 yrs.
Invoices	Keep 5 years	

Approved
M-Sonye
2-John

Meeting Notices	Keep 5 years	
Minutes/Agenda	Permanent	
Mobile Home Appeals	Keep 7 years	Case Files, Closed
NADA Guides	Keep 5 years	
Property Record Cards	Keep 7 years	Field Cards
Personal Property Audit Records	Keep 7 years	worksheets & printouts from Audit company
Personal Property Record Cards	Keep 7 years	after Sold
Personal Property Returns	Keep 7 years	
Policies & Procedures	Permanent	
Public Utilities	Keep 7 years	
Real Property Record Cards	Permanent	
Receipt Books	Keep 5 years	
Sales Ratio Studies	Keep 10 years	
Tax Digests	Keep 14 years	
Taxpayers Return of Real Prop.	Keep 5 years	
Timber Forms	Keep 5 years	
VRef Aircraft Guides	Keep 5 years	

Amy Garmon

Refund Request (3 years)

027-131

From: Jackie Apigo <jackie@jackieapigo.com>
Sent: Tuesday, January 6, 2026 12:10 PM
To: Amy Garmon
Subject: Fwd: Map 027-131 Correction

[CAUTION: This message originated from outside of the Habersham County email system. -- Please exercise caution before clicking links, opening attachments, replying, or providing information to the sender.]

Caution! This message was sent from outside your organization.

[Allow sender](#) | [Block sender](#) | [Report](#)

Copy per Robin,

Jackie Apigo, Associate Broker, CRS, GRI
Nacoochee Real Estate
Cell: 706-499-4634
Office: 706-776-1900

25 - refund 2.67
24 - refund 1.38
23 - refund 6.59

10.64

Begin forwarded message:

From: Jackie Apigo <jackie@jackieapigo.com>
Subject: Map 027-131 Correction
Date: January 6, 2026 at 11:07:11 AM CST
To: rfrady@habershamga.com
Cc: debraapigo@gmail.com

Hi Robin,

This request is on behalf of Debra Minyard regarding the above referenced parcel. She is copied on this email.

Thank for correcting while we were on the phone!

Apparently the assessors office has the property as 1.52 when in reality it is 1.29.

Ms. Minyard respectfully requests a refund for the past three years.

Thank you so much for your help.
Jackie Apigo, Associate Broker, CRS, GRI
Nacoochee Real Estate

Approved
M. Sonya
2-John



Outlook

Map 027-131 Correction

From Jackie Apigo <jackie@jackieapigo.com>
Date Tue 1/6/2026 12:30 PM
To Robin Frady <rfrady@habershamga.com>
Cc debraapigo@gmail.com <debraapigo@gmail.com>

[**CAUTION:** This message originated from outside of the Habersham County email system. -- **Please exercise caution** before clicking links, opening attachments, replying, or providing information to the sender.]

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Thank you so much for your help.
Jackie Apigo, Associate Broker, CRS, GRI
Nacoochee Real Estate
Cell: 706-499-4634
Office: 706-776-1900

Refund Request

2024

035-1030

Amy Garmon

From: Jessica Morrison <jess13085@yahoo.com>
Sent: Tuesday, December 16, 2025 12:30 PM
To: Amy Garmon
Subject: Fireplace on home

[CAUTION: This message originated from outside of the Habersham County email system. -- Please exercise caution before clicking links, opening attachments, replying, or providing information to the sender.]

Caution! This message was sent from outside your organization.

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I do not have a fireplace in my home. I spoke to tax assessors office and they are correcting for this year 2025.

I paid lasts year 2024 and a fireplace was listed. How do I go about getting a refund for 2024?

Thank you for your time.

Jessica Morrison
Property address
121 Woody Bend Dr
Clarkesville Ga 30523

Sent from Yahoo Mail for iPhone

<u>2024</u>	
NEW	\$147.60
HV 203,120	\$1198.62
FML 289,410	87.63
(40%) 115,764	<u>1362.66</u>
	\$2796.51

PD 2808.11

Diff \$11.60

Approved
m- Sonya
2-jbn