



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 24, 2026, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Jimmy Dean
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 - 1. Minutes:
 - 2. McCormick Solutions
 - 3. Miscellaneous:
- V. New Business:
 - a. ACO 2025-9
 - b. Homestead Exemption:
 - a. 2026 Approval Listing
 - b. 2026 Veteran Approval Listing
 - c. 2026 Conservation Use Values
 - d. 2026 Forest Land Protection Act Values
 - e. Status Update from Chief Appraiser
 - f. Executive Session, if necessary: Personnel
 - g. Miscellaneous:

Next meeting: March 12, 2026 Thursday

Upcoming Holidays None



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, February 24, 2026 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, February 24, 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; Stacy Berry, Member; John King, Member; Sonya Turgeon, Member; Kelly McCormick, Chief Appraiser; Bonnie Eller, Acting-Secretary.

Absent: Jimmy Dean, Vice-Chairman; Amy Garmon, Secretary

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 John King to **approve** the February 24, 2026 agenda; seconded by Sonya Turgeon; voted unanimously to approve motion.

Old Business:

Board Minutes: February 10, 2026

Motion made by John King to forego the reading and **approve** the minutes of February 10, 2026; seconded by Sonya Turgeon; voted unanimously to approve motion.

McCormick Solutions:

Mr. Kelly McCormick reported to the Board that McCormick Solutions has had some issues with getting into the system. The IT Department has been working on this with McCormick Solutions. Currently Terry McCormick has 2 staff members online and 2 still with issues.

Miscellaneous:

Stacy Berry mentioned the new law regarding property taxes. Kelly McCormick explained in detail the law. Mr. McCormick also informed the Board that there is new legislation in regards to electing a Chief Appraiser.

New Business:

ACO Corrections 2025-9

Motion by Sonya Turgeon to **approve** the ACO 2025-9; 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 Sonya Turgeon to **approve** the listing of homestead exemption applications for Tax Year 2026; seconded 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 2026. Motion made by Sonya Turgeon to **approve** the listing of Veteran homestead exemption applications for Tax Year 2026; seconded by John King; voted unanimously to approve motion.

2026 Conservation Use Values

Mr. McCormick explained the soil types & the values that the state had sent. Motion made by Sonya Turgeon to **approve** the 2026 Conservation Use Values; seconded by John King; voted unanimously to approve motion.

2026 Forest Land Protection Act Values

The Board reviewed the Forest Land Protection Act Values sent by the Department of Revenue. Motion made by Sonya Turgeon to **approve** the 2026 Forest Land Protection Act Values; seconded by John King; voted unanimously to approve motion.

Status Update from Chief Appraiser

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

- One more round of assessment notices are being mailed out on Wednesday with a deadline of March 27 to appeal.
- BOE hearings are expected to be held March 9 & 10th.
- March 10th is the Budget hearing for our department.
- Alan Finney is going out in the field doing field visits as necessary.
- For Tax Year 2026, There is not a lot of value changes happening. Residential Ratios are almost perfect. Rural Land could change.

The Board asked Mr. McCormick the status on the office maps and he indicated he would find out for them.

Also, the Board discussed the virtual meetings handout and they had questions. Mr. McCormick will review the code section and will present it to the Board at the next meeting.

Executive Session:

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

Motion made by John King to exit the Executive Session and re-enter the regular meeting at 10:27 a.m.; seconded by Sonya Turgeon; voted unanimously to approve motion.

Adjournment

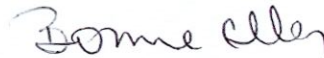
Motion made by John King to adjourn the meeting; seconded by Sonya Turgeon; voted unanimously to approve motion. The meeting was adjourned at 10:31 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Bonnie Eller

Acting=Secretary to the Board of
Assessors/Mapper

5-2

Approved: ✓
Denied: _____

Approval Listings
February 24, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
ALLEN DANIEL	130-161	1F	AMY	AMY	
ANZO CLEOTILDE	134-008W	1F	DANIELLE	AMY	
ARMSTRONG NANCY G	065-108C	C2F	DANIELLE	AMY	
ASH ANN W	124-027G	C1	DANIELLE	AMY	
BALLINGER LORETTA ANN	042-196	C2	DANIELLE	AMY	
BARRON MICHAEL J	056-083	1F	DANIELLE	AMY	
BENFIELD JESSE	127-090	1F	DANIELLE	AMY	
BEYENBERG GLENN	041-135	C2	KRISTI	AMY	
BRACKIN TERRI	124-216	C2	DANIELLE	AMY	
BROCK DANIEL JOBE	026-125A	S3	DANIELLE	AMY	
BROCK JAMES	026-126	C2	DANIELLE	AMY	
CAMP RAY E JR	081-003G	C2	DANIELLE	AMY	
CARPENTER JEFFERY	018-047	C2F	KRISTI	AMY	
CARR BRITTANY	027-122A	1F	DANIELLE	AMY	
CASTILLO AURORA MARILEA	091C-004	1F	DANIELLE	AMY	
CHRISTOL ANNE C	043-244	C2	DANIELLE	AMY	
DIGH JESSICA	134-046T	1F	DANIELLE	AMY	
DODD KATHY	145-146	S3	KRISTI	AMY	
FREE DYLAN SHANE	038-072	1F	DANIELLE	AMY	
GARRISON RACHEL MARIE	056-004	1F	DANIELLE	AMY	
GNEIDING LINDA	043-063	C1	DANIELLE	AMY	
GOSS PATRICIA LYNN	066-045A	L3	DANIELLE	AMY	
GREENWAY SHARON A	130-103	C1	KRISTI	AMY	
HAMILTON STEVEN	091C-025	1F	KRISTI	AMY	
HARPER BURT	044-025	C2F	DANIELLE	AMY	
HASTINGS ROBERT	077-035E	1F	BONNIE	AMY	

Approved
m-Sony
2-John

HEATH KAREN	043-129	C2	DANIELLE	AMY	
JACKSON EDDIE LEE	021-219J	C2	DANIELLE	AMY	
KEENEY BRENDA	082-002F	C2	DANIELLE	AMY	
KING MILDRED W	131-046	C2	DANIELLE	AMY	
KISNER SHELIA HIGHS	080-092A	C2	DANIELLE	AMY	
LARSON BETTY	102--258	C2	DANIELLE	AMY	
LENTINI SALVATORE ALFRED	088-041U	C1F	DANIELLE	AMY	
LOGGINS JOHN E	043-161	C1F	DANIELLE	AMY	
LUTHI MITCHELL	130-202	C2F	KRISTI	AMY	
MC GEE SCOTT	108-106C	1F	DANIELLE	AMY	
MCGINNIS DONNA	127-038	1F	DANIELLE	AMY	
MCGLONE TIMOTHY	134-008X	C2F	DANIELLE	AMY	
MCMANUS JENNIFER	088-050P	1F	KRISTI	AMY	
METZGAR CHRISTINA	073-087A	1F	DANIELLE	AMY	
MICHAEL VICTOR JEFFREY	019-158	1F	DANIELLE	AMY	
MORGAN DANA P	142-032	C2	DANIELLE	AMY	
MORGAN JAMES RUSSELL	056-012	1F	DANIELLE	AMY	
MOSLEY JAYNE	069A-067	1F	KRISTI	AMY	
MUSTACHIO MICHAEL A	065-002G	1F	KRISTI	AMY	
NALLEY TERESA K	127-008R	1F	DANIELLE	AMY	
NEAL ROBIN CRAIG	144-075	1F	DANIELLE	AMY	
NIELSEN DONALD L	123-012	S3	DANIELLE	AMY	
PHOMMASON VICTOR A	110-074B	C2F	DANIELLE	AMY	
PITTMAN RICHARD	085C-007	C2	KRISTI	AMY	
PRATT JAMES F JR	114A-064	L3F	DANIELLE	AMY	
PRUITT CARRIE	022-146P	1F	KRISTI	AMY	
PURDY JANELL	054-084	C2F	DANIELLE	AMY	
RAINEY GERALD	040-022C	C2	DANIELLE	AMY	
RATTANAXAY PHIMPHO	114A-007	C2F	DANIELLE	AMY	
REEVES SUSAN D	051-005P	1F	DANIELLE	AMY	
RICH MARY	039-036B	C2	KRISTI	AMY	
RICHARDSON GERALD	019-159	C2	KRISTI	AMY	
RICHARDSON SHEILA LANE	098-044A	1F	DANIELLE	AMY	

SATTERFIELD DEBRA C	091C-079	C2	DANIELLE	AMY	
SMITH BRANDON L	112C-038	1F	KRISTI	AMY	
SOMMERS MARION	080-035E	C2	DANIELLE	AMY	
STEWART L JEANELL	071-090B	C2F	DANIELLE	AMY	
TALLEY JOAN	019-029A	C1F	KRISTI	AMY	
UTTERO PETER	126-015M	C1	DANIELLE	AMY	
WEAVER CANDACE LYNN	101-032F	C1F	KRISTI	AMY	
WILLIAMS DIANA LYNN	089D-087	ES3	DANIELLE	AMY	
WILLIAMS MEGAN	082-037Z	1F	DANIELLE	AMY	
WILLIAMS STEPHEN C	125-137F	C2	DANIELLE	AMY	
WORLEY GARY	050-021P	C2	DANIELLE	AMY	
WRIGHT ANITA	099-098A	C1	AMY	AMY	

5/5

Approved: ✓
Denied: _____

Veteran Approval Listings
February 24, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
MAHNE DOUGLAS	111-096E	DDF	KRISTI	AMY	

Approved
m-Sonyla
g-John

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

TABLE OF CONTENTS

Rule 560-11-6-.09 Table of Conservation Use Land Values

Rule 560-11-6-.09 Table of Conservation Use Land Values

- (1) For the purpose of prescribing the 2026 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):
- (a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,075, W2 965, W3 876, W4 803, W5 736, W6 681, W7 639, W8 586, W9 534, A1 1955, A2 1,848, A3 1713, A4 1,570, A5 1,415, A6 1,264, A7 1,124, A8 986, A9 843;
 - (b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,457, W2 1,320, W3 1,188, W4 1,076, W5 991, W6 931, W7 877, W8 805, W9 730, A1 2,142, A2 1,910, A3 1,699, A4 1,500, A5 1,342, A6 1,200, A7 1,075, A8 975, A9 877;
 - (c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,429, W2 1,244, W3 1,120, W4 1,076, W5 991, W6 906, W7 762, W8 620, W9 518, A1 1,630, A2 1,482, A3 1,326, A4 1,175, A5 1,023, A6 923, A7 758, A8 632, A9 534;
 - (d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 1,050, W2 940, W3 852, W4 781, W5 679, W6 632, W7 550, W8 475, W9 385, A1 1,334, A2 1,195, A3 1,096, A4 978, A5 859, A6 712, A7 616, A8 477, A9 341;
 - (e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 894, W2 828, W3 760, W4 696, W5 627, W6 564, W7 493, W8 427, W9 354, A1 988, A2 860, A3 799, A4 730, A5 650, A6 553, A7 453, A8 357, A9 259;

Approved
m- Sonya
2- John

**RULES
OF
DEPARTMENT OF REVENUE**

CHAPTER 560-11

LOCAL GOVERNMENT SERVICES DIVISION

SUBJECT 560-11-6

CONSERVATION USE PROPERTY

- (f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 884, W2 811, W3 740, W4 675, W5 602, W6 533, W7 462, W8 389, W9 316, A1 1,121, A2 984, A3 902, A4 828, A5 730, A6 607, A7 493, A8 378, A9 264;
- (g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 947, W2 862, W3 784, W4 703, W5 621, W6 541, W7 462, W8 378, W9 297, A1 1,303, A2 1,182, A3 1,050, A4 913, A5 782, A6 656, A7 505, A8 382, A9 257;
- (h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 1,031, W2 933, W3 835, W4 740, W5 643, W6 550, W7 452, W8 357, W9 289, A1 1,320, A2 1,247, A3 1,124, A4 1,003, A5 880, A6 760, A7 586, A8 475, A9 349;
- (i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 1,043, W2 940, W3 852, W4 758, W5 658, W6 567, W7 469, W8 374, W9 289, A1 1,221, A2 1,177, A3 1,056, A4 940, A5 822, A6 703, A7 586, A8 466, A9 349.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

TABLE OF CONTENTS

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

- (1) For the purpose of prescribing the 2026 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):
- (a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,075, W2 965, W3 876, W4 803, W5 736, W6 681, W7 639, W8 586, W9 534;
 - (b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,457, W2 1,320, W3 1,188, W4 1,076, W5 991, W6 931, W7 877, W8 805, W9 730;
 - (c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,429, W2 1,244, W3 1,120, W4 1,076, W5 991, W6 906, W7 762, W8 620, W9 518;
 - (d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 1,050, W2 940, W3 852, W4 781, W5 679, W6 632, W7 550, W8 475, W9 385;
 - (e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 894, W2 828, W3 760, W4 696, W5 627, W6 564, W7 493, W8 427, W9 354;
 - (f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 884, W2 811, W3 740, W4 675, W5 602, W6 533, W7 462, W8 389, W9 316;

*Approved
m-Sonyia
2-John*

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

- (g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 947, W2 862, W3 784, W4 703, W5 621, W6 541, W7 462, W8 378, W9 297;
- (h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 1,031, W2 933, W3 835, W4 740, W5 643, W6 550, W7 452, W8 357, W9 289;
- (i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 1,043, W2 940, W3 852, W4 758, W5 658, W6 567, W7 469, W8 374, W9 289.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-269.

[Go to Previous Versions of this Section](#) ▼

2024 CODE OF GEORGIA

Title 50 - STATE GOVERNMENT (§§ 50-1-1 — 50-40-84)

Chapter 14 - OPEN AND PUBLIC MEETINGS (§§ 50-14-1 — 50-14-6)

Section 50-14-1 - Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; teleconference

Universal Citation:

GA Code § 50-14-1 (2024) 

Next >

(a) As used in this chapter, the term:

(1) "Agency" means:

(A) Every state department, agency, board, bureau, office, commission, public corporation, and authority;

(B) Every county, municipal corporation, school district, or other political subdivision of this state;

(C) Every department, agency, board, bureau, office, commission, authority, or similar body of each such county, municipal corporation, or other political subdivision of the state;

(D) Every city, county, regional, or other authority established pursuant to the laws of this state; and

(E) Any nonprofit organization to which there is a direct allocation of tax funds made by the governing body of any agency as defined in this paragraph which constitutes more than 33 1/3 percent of the funds from all sources of such organization; provided, however, that this subparagraph shall not include hospitals, nursing homes, dispensers of pharmaceutical products, or any other type organization, person, or firm furnishing medical or health services to a citizen for which they receive reimbursement from the state whether directly or indirectly; nor shall this term include a subagency or affiliate of such a nonprofit organization from or through which the allocation of tax funds is made.

(2) "Executive session" means a portion of a meeting lawfully closed to the public.

(3)

(A) "Meeting" means:

(i) The gathering of a quorum of the members of the governing body of an agency at which any official business, policy, or public matter of the agency is formulated, presented, discussed, or voted upon; or

(ii) The gathering of a quorum of any committee of the members of the governing body of an agency or a quorum of any committee created by the governing body at which any official business, policy, or public matter of the committee is formulated, presented, discussed, or voted upon.

(B) "Meeting" shall not include:

(i) The gathering of a quorum of the members of a governing body or committee for the purpose of making inspections of physical facilities or property under the jurisdiction of such agency at which no other official business of the agency is to be discussed or official action is to be taken;

(ii) The gathering of a quorum of the members of a governing body or committee for the purpose of attending state-wide, multijurisdictional, or regional meetings to participate in seminars or courses of training on matters related to the purpose of the

agency or to receive or discuss information on matters related to the purpose of the agency at which no official action is to be taken by the members;

(iii) The gathering of a quorum of the members of a governing body or committee for the purpose of meeting with officials of the legislative or executive branches of the state or federal government at state or federal offices and at which no official action is to be taken by the members;

(iv) The gathering of a quorum of the members of a governing body of an agency for the purpose of traveling to a meeting or gathering as otherwise authorized by this subsection so long as no official business, policy, or public matter is formulated, presented, discussed, or voted upon by the quorum; or

(v) The gathering of a quorum of the members of a governing body of an agency at social, ceremonial, civic, or religious events so long as no official business, policy, or public matter is formulated, presented, discussed, or voted upon by the quorum.

This subparagraph's exclusions from the definition of the term "meeting" shall not apply if it is shown that the primary purpose of the gathering or gatherings is to evade or avoid the requirements for conducting a meeting while discussing or conducting official business.

(b)

(1) Except as otherwise provided by law, all meetings shall be open to the public. All votes at any meeting shall be taken in public after due notice of the meeting and compliance with the posting and agenda requirements of this chapter.

(2) Any resolution, rule, regulation, ordinance, or other official action of an agency adopted, taken, or made at a meeting which is not open to the public as required by this chapter shall not be binding. Any action contesting a resolution, rule, regulation, ordinance, or other formal action of an agency based on an alleged violation of this provision shall be commenced within 90 days of the date such contested action was taken or, if the meeting was held in a manner not permitted by law, within 90 days from the date the party alleging the violation knew or should have known about the alleged violation so long as

such date is not more than six months after the date the contested action was taken.

(3) Notwithstanding the provisions of paragraph (2) of this subsection, any action under this chapter contesting a zoning decision of a local governing authority shall be commenced within the time allowed by law for appeal of such zoning decision.

(c) The public at all times shall be afforded access to meetings declared open to the public pursuant to subsection (b) of this Code section. Visual and sound recording during open meetings shall be permitted.

(d)

(1) Every agency subject to this chapter shall prescribe the time, place, and dates of regular meetings of the agency. Such information shall be available to the general public and a notice containing such information shall be posted at least one week in advance and maintained in a conspicuous place available to the public at the regular place of an agency or committee meeting subject to this chapter as well as on the agency's website, if any. Meetings shall be held in accordance with a regular schedule, but nothing in this subsection shall preclude an agency from canceling or postponing any regularly scheduled meeting.

(2) For any meeting, other than a regularly scheduled meeting of the agency for which notice has already been provided pursuant to this chapter, written or oral notice shall be given at least 24 hours in advance of the meeting to the legal organ in which notices of sheriff's sales are published in the county where regular meetings are held or at the option of the agency to a newspaper having a general circulation in such county at least equal to that of the legal organ; provided, however, that, in counties where the legal organ is published less often than four times weekly, sufficient notice shall be the posting of a written notice for at least 24 hours at the place of regular meetings and, upon written request from any local broadcast or print media outlet whose place of business and physical facilities are located in the county, notice by telephone, facsimile, or e-mail to that requesting media outlet at least 24 hours in advance of the called meeting. Whenever notice is given to a legal organ or other newspaper, that publication shall immediately or as soon as practicable make the information available upon inquiry to any member of the public. Upon written request from any local broadcast or print media outlet, a copy of the meeting's

agenda shall be provided by facsimile, e-mail, or mail through a self-addressed, stamped envelope provided by the requestor.

(3) When special circumstances occur and are so declared by an agency, that agency may hold a meeting with less than 24 hours' notice upon giving such notice of the meeting and subjects expected to be considered at the meeting as is reasonable under the circumstances, including notice to the county legal organ or a newspaper having a general circulation in the county at least equal to that of the legal organ, in which event the reason for holding the meeting within 24 hours and the nature of the notice shall be recorded in the minutes. Such reasonable notice shall also include, upon written request within the previous calendar year from any local broadcast or print media outlet whose place of business and physical facilities are located in the county, notice by telephone, facsimile, or e-mail to that requesting media outlet.

(e)

(1) Prior to any meeting, the agency or committee holding such meeting shall make available an agenda of all matters expected to come before the agency or committee at such meeting. The agenda shall be available upon request and shall be posted at the meeting site as far in advance of the meeting as reasonably possible, but shall not be required to be available more than two weeks prior to the meeting and shall be posted, at a minimum, at some time during the two-week period immediately prior to the meeting. Failure to include on the agenda an item which becomes necessary to address during the course of a meeting shall not preclude considering and acting upon such item.

(2)

(A) A summary of the subjects acted on and those members present at a meeting of any agency shall be written and made available to the public for inspection within two business days of the adjournment of a meeting.

(B) The regular minutes of a meeting subject to this chapter shall be promptly recorded and such records shall be open to public inspection once approved as official by the agency or its committee, but in no case later than immediately following its next regular meeting; provided, however, that nothing contained in this chapter shall prohibit the earlier release of minutes, whether approved by the agency or not. Such minutes shall, at a minimum, include the names of the members present at the meeting, a description of each motion or other proposal made, the identity of the persons making and seconding the motion or other proposal, and a record of all votes. The name of each person voting for or against a

proposal shall be recorded. It shall be presumed that the action taken was approved by each person in attendance unless the minutes reflect the name of the persons voting against the proposal or abstaining.

(C) Minutes of executive sessions shall also be recorded but shall not be open to the public. Such minutes shall specify each issue discussed in executive session by the agency or committee. In the case of executive sessions where matters subject to the attorney-client privilege are discussed, the fact that an attorney-client discussion occurred and its subject shall be identified, but the substance of the discussion need not be recorded and shall not be identified in the minutes. Such minutes shall be kept and preserved for in camera inspection by an appropriate court should a dispute arise as to the propriety of any executive session.

(f) An agency with state-wide jurisdiction or a committee of such agency shall be authorized to conduct meetings by teleconference; provided, however, that any such meeting is conducted in compliance with this chapter. A local workforce development board formed pursuant to the federal Workforce Innovation and Opportunity Act, P.L. 113-128, as now in effect or as hereafter amended, or its committees or local elected officials when performing duties relative to such board, shall qualify as an agency under this subsection.

(g)

(1) As used in this paragraph, emergency conditions shall include declarations of federal, state, or local states of emergency; provided, however, that no such declaration shall be necessary for an agency as defined by subparagraph (A) of paragraph (1) of subsection (a) of this Code section to find that emergency conditions exist thereby necessitating meeting by teleconference.

(2) Under circumstances necessitated by emergency conditions involving public safety or the preservation of property or public services, agencies or committees thereof not otherwise permitted by subsection (f) of this Code section to conduct meetings by teleconference may meet by means of teleconference so long as the notice required by this chapter is provided and means are afforded for the public to have simultaneous access to the teleconference meeting. The participation by teleconference of members of agencies or committees means full participation in the same manner as if such members were physically present. In the event such teleconference meeting is a public hearing, members of the public must be afforded the means to

participate fully in the same manner as if such members of the public were physically present.

(3) On any other occasion of the meeting of an agency or committee thereof, and so long as a quorum is present in person, a member may participate by teleconference if necessary due to reasons of health or absence from the jurisdiction so long as the other requirements of this chapter are met. Absent emergency conditions or the written opinion of a physician or other health professional that reasons of health prevent a member's physical presence, no member shall participate by teleconference pursuant to this subsection more than twice in one calendar year.

(h)

(1) The following bodies and committees thereof shall be authorized to conduct meetings by teleconference, provided that any such meeting shall be considered to be conducted in compliance with this chapter so long as the notice required by this chapter is provided and, if fewer than a quorum of the members of a body or committee thereof are physically present, means have been afforded for the public to have simultaneous access to the teleconference meeting:

(A) Development authorities created pursuant to or authorized by the provisions of Chapter 42 or Chapter 62 of Title 36, by or pursuant to Article IX, Section VI, Paragraph III of the Georgia Constitution, or by or pursuant to any amendment to the Constitution continued pursuant to the authority of Article XI, Section I, Paragraph IV of the Constitution;

(B) Community improvement districts created pursuant to the provisions of Article IX, Section VII of the Georgia Constitution;

(C) Hospital authorities created pursuant to Article 4 of Chapter 7 of Title 31; and

(D) The board of trustees or other governing body of any large retirement system as such term is defined in subsection (a) of Code Section 47-20-84.

(2) The participation by teleconference of members of such bodies or committees thereof means full participation in the same manner as if such members were physically present. In the event such teleconference meeting is a public hearing, and if fewer than a quorum of the members of a body or committee thereof are physically present, then members of the public shall be afforded the means to participate fully in the same manner as if such members of the public were physically present.

Amended by 2024 Ga. Laws 357, § 2-1, eff. 2/13/2024.

Amended by 2021 Ga. Laws 171,§ 1, eff. 5/4/2021.

Amended by 2012 Ga. Laws 605,§ 1, eff. 4/17/2012.

Next >

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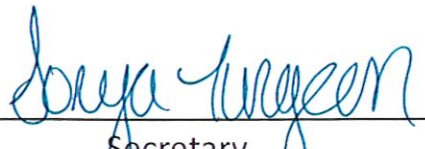
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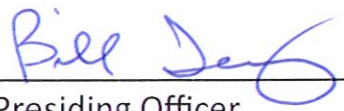
RESOLUTION OF THE BOARD OF TAX ASSESSORS (BTA)

BE IT RESOLVED by the Habersham County BTA as follows: At the meeting held on the 24 day of February, 2026, 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 24 day of February, 2026.

Attest 
Secretary


Presiding Officer