



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 25, 2026, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 - 1. Minutes: August 11, 2026
 - 2. Meeting Dates 2026/2027
 - a. By-Laws
 - b. Policies & Procedures
 - 3. Public Utility Taxes
 - 4. Miscellaneous:
- V. New Business:
 - a. ACO 2026-3
 - Affi 2026-3a
 - b. Homestead Exemption:
 - a. 2026 Approval Listing:
 - b. 2026 Veteran Listing:
 - c. Miscellaneous: Reems, Brent 131-145U
 - c. 2026 Late Appeals
 - d. Status Update from Chief Appraiser
 - e. Executive Session, if necessary: Personnel
 - f. Miscellaneous:

Next meeting: September 8, 2026 Tuesday

Upcoming Holidays



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, August 25, 2026 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, August 25, 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.

Bill Terry, Chairman delivered the invocation.

Approval of Agenda:

Motion made by John King to **approve** the August 25, 2026 agenda; seconded by Sonya Turgeon; voted unanimously to approve motion.

Old Business:

Board Minutes: August 11, 2026

Motion made by John King to forego the reading and **approve** the minutes of August 11, 2026; seconded by Sonya Turgeon; voted unanimously to approve motion.

Meeting Dates 2026-2027:

By-Laws:

The Board reviewed the updated By-Laws and agreed to change the Board meetings to once a month except for the months of April, May, June & July which will continue with 2 per month. Motion made by John King to approve the updated By-Laws; seconded by Sonya Turgeon; voted unanimously to approve motion.

Policies & Procedures:

The Board reviewed the updated Policies & Procedures changing the Board meetings to once a month except for the months of April, May, June & July. Motion made by John King to approve the updated Policies & Procedures; seconded by Sonya Turgeon; voted unanimously to approve motion.

Public Utility Taxes

Kelly McCormick provided the Board with an update on the Public Utility Taxes collected over the past 3 years. 2024 was not calculated with 40% because our ratio was only 37.14%. 2025 & 2026 are all calculated at 40%.

New Business:

ACO Corrections 2026-3

Motion by John King to **approve** the ACO 2026-3; seconded by Sonya Turgeon; voted unanimously to approve motion.

Affidavit 2026-3a

Motion by John King to **approve** the Affidavit 2026-3a; seconded by Sonya Turgeon; 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 applications for Veteran 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 Veteran homestead exemption applications for Tax Year 2026; seconded by Sonya Turgeon; voted unanimously to approve motion. The Board **approved** the refund request for Mr. Charlie Mack Booth for Tax Years 2026, 2025, & 2024. Motion made by John King to refund Mr. Charlie Mack Booth; seconded by Sonya Turgeon; voted unanimously to approve motion.

Homestead Miscellaneous:

Reems, Brent 131-145U

Ms. Garmon provided the Board with a homestead exemption filed by Mr. Brent Reems. Mr. Reems indicated to our office staff that he came into the office in March and spoke with a former employee who informed him he had homestead. He didn't think anything else about it until he got his tax bill and realized he did not have homestead. Mr. Reems came into the office on August 14, 2026, to inquire about why it wasn't on his bill. After office staff reviewed his property, it was determined he did not have homestead but the deadline to sign for 2026 was July 23rd. Mr. Reems is requesting the homestead for Tax Year 2026. Motion made by Sonya Turgeon to deny the homestead for Mr. Brent Reems for Tax Year 2026 due to late filing; seconded by Jimmy Dean; voted unanimously to approve motion.

2026 Late Appeals

Mr. McCormick provided the Board with a listing of 2026 Late Appeals. These appeals were filed late and are not eligible to be considered appeals. Motion made by Sonya Turgeon to deny & not accept the appeals for Tax Year 2026 & to keep them as a return for Tax Year 2027; seconded by John King; voted unanimously to approve motion.

Status Update from Chief Appraiser

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

- PT 32.1 forms were not being filled out this year by our office and they have been sent to the Cities. The DOR Rules & Regs indicate that the cities must fill these out each year. Kelly wants the cities to ask questions and learn to understand the forms & the numbers. The City of Clarkesville's new city manager has reach out to Kelly because they are questioning the Growth numbers. Kelly was able to assist them with this and he is willing to assist the other cities if they will just reach out to him.
- Interviews for the Office Clerk position are being held on Thursday. The last candidate we tried to hire, was offered a promotion in her current job.

Miscellaneous:

Refund Request: 127-014

Ms. Garmon provided the Board with a refund request that she had received from Ms. Lynn Stephens. Ms. Stephens is requesting a refund for 3 years on a pool that was filled in. Motion made by Sonya Turgeon to approve refund request for 2026, 2025, 2024 for Ms. Lynn Stephens; seconded by John King; 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 10:14 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser



Habersham County Board of Tax Assessors

130 Jacobs Way, Suite 201, Clarkesville, GA 30523

706-839-0100 Fax: 706-754-8079

www.habershamga.com

August 25, 2026

The following meetings have been cancelled as of today for the Board of Assessors:

September 22, 2026

October 27, 2026

November 24, 2026

The Board has changed their policy to have one meeting a month for the months of January, February, March, August, September, October, November, & December. The months of April, May, June, & July will still have 2 meetings per month.

These meetings will still be held on the 2nd Tuesday & the 4th Tuesday unless a holiday or otherwise conflicting date and then its on the following Thursday.

Effective August 25, 2026.


Chairman

2026 Meeting Dates

Revised August 2026

August 25, 2026

September 8, 2026

October 13, 2026

November 10, 2026

December 8, 2026

2027 Meeting Dates

January 5, 2027

February 9, 2027

March 9, 2027

April 13, 2027

April 27, 2027

May 11, 2027

May 25, 2027

June 8, 2027

June 22, 2027

July 13, 2027

July 27, 2027

August 10, 2027

September 14, 2027

October 12, 2027

November 9, 2027

December 14, 2027

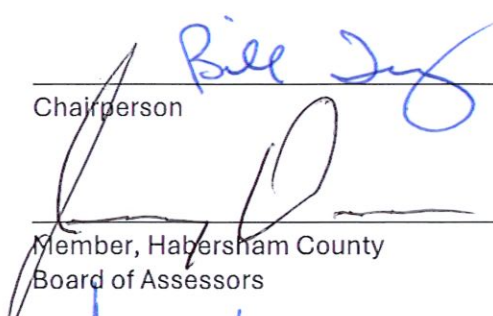
HABERSHAM COUNTY BOARD OF ASSESSORS BYLAWS

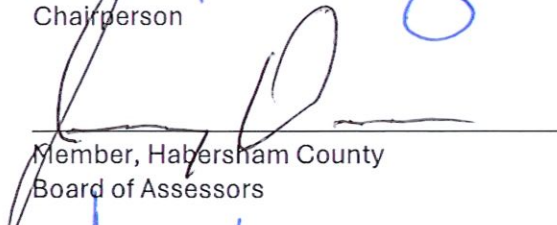
IT IS HEREBY RESOLVED that Section 4: Meetings of the Habersham County Board of Assessors Bylaws is hereby amended by deleting Section 4 in its entirety and substituting in lieu thereof the following:

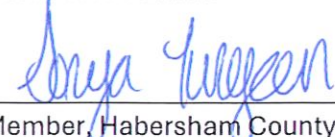
Section 4. Meetings

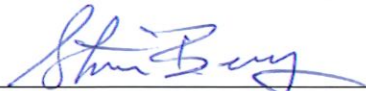
- (a) **Meetings.** The Board of Assessors shall meet once a month during the months of January, February, March, August, September, October, November and December. The Board of Assessors shall meet twice a month during the months of April, May, June and July; the second Tuesday of each month will be common in all months and for the months containing two meetings, the fourth Tuesday will be the second meeting date. If any planned meeting date falls on a holiday or otherwise conflicting date, the following Thursday shall be used as the meeting date. No less than 24-hours notice shall be provided for any/all changes made to the meeting schedules posted in all locations (office doors, office website). The annual meeting calendar shall be reviewed and adopted on or before the last regular Board meeting scheduled for each calendar year. The adopted meeting calendar shall be posted at all entrances to the Board's office and any other locations deemed necessary by the Board and/or the Secretary. O.C.G.A. 48-5-297.

Approved this 25 Day of August, 2026.


Chairperson


Member, Habersham County
Board of Assessors


Member, Habersham County
Board of Assessors


Member, Habersham County
Board of Assessors


Member, Habersham County
Board of Assessors

Section 1 – Board of Assessor's

1. Resolution

BE IT RESOLVED THAT:

GEORGIA CODE STATES: "It shall be the duty of the Board to diligently investigate and inquire into the property owned in the county for the purpose of ascertaining what property, real and personal, is subject to taxation in the county and to require its proper return for taxation." (Ga. Code 48-5-299)

GEORGIA CODE STATES: "The Board shall have authority to issue subpoenas for the production of any books, papers or documents which may contain any information material upon any question relative to the existence of or to the liability of property subject to taxation." (Ga. Code 48-5-300)

GEORGIA CODE STATES: "The county Board of Tax Assessors may, by rules and regulations, consistent with the provisions of this chapter, provide the manner of ascertaining the value for taxation of any property, real or personal, not appearing in the digest of any year within the period of the statute of limitations: It being the purpose and intent of this law to confer upon the said Board full power and authority necessary to have placed upon the digest an assessment or valuation of all property in the county of every charter which is subject to taxation and for which either state or county taxes may not have been paid in full." (Ga. Code 48-5-305)

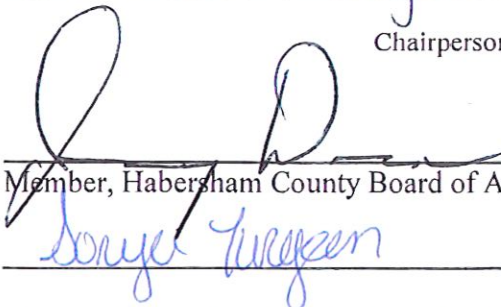
Therefore, be it resolved by the Board of Assessors of Habersham County that, in order to accomplish what is required by law in regard to Georgia Code, the following rules and regulations are adopted in regard to real and personal property assessments.

All Rules and regulations will be subject to change if a majority of said Board agrees on said changes and will be entered into the official record of the Board of Assessors' minutes for the meeting in which changes are approved.

Be it resolved, the Habersham County Board of Assessors does unanimously approve and adopt this revision of the department's policies and procedures and hereby declares all previous policies and procedures as null and void. We the Board of Habersham County Tax Assessors, do hereby enact this revision of policies and procedures for this department to be in effect and full force.

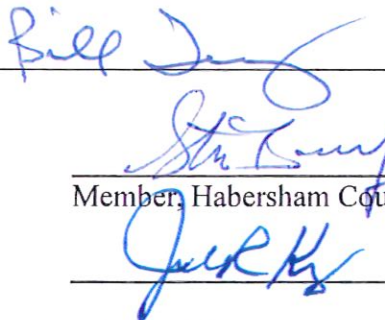
Approved this 25 Day of August, 2026.

Chairperson _____



Member, Habersham County Board of Assessors

Member, Habersham County Board of Assessors



Member, Habersham County Board of Assessors

Member, Habersham County Board of Assessors

Taxes Collected from Public Utilities

Taxes

2024: 2,506,475

2025: 2,939,131

2026: 2,945,615

Value

2024: 103,757,736

2025: 128,920,582

2026: 129,244,683

Approved:  _____
Denied: _____

Veteran Approval Listings
August 25, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
BOOTH CHARLIE MACK	114D-032	DDF	KERSTON	AMY	REFUND 2026, 2025, & 2024 \$184.42
GABRELS GAYLIA	111-069	DDF	KRISTI	AMY	
GARRIN CONNIE D	073-038	DF	KERSTON	AMY	
SHEJAL JOSEPH	125-019	DDF	KRISTI	AMY	

Approve & refund
M-John
D-Sonye

✓
Approved: _____
Denied: _____

Approval Listings
August 25, 2026

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
MCALLISTER CALEB	025-137A	1F	KRISTI	AMY	
RHYMER ROBIN S	042-205	C2F	DANIELLE	AMY	FILED EXTENSION

Approved
m-john
2-Song

Late Appeals

<u>Map/Parcel:</u>	<u>Name:</u>	<u>Date Appealed:</u>
018-065	Harriet Kaye Herrin	8/19/2026
040-143G	Scott Edward Burson	8/19/2026
043-124	Patrick McWhorter	8/13/2026
043-164	Kent James T Sr	7/27/2026
065-142	Buford Addis	8/18/2026
073-014B	Quality Construction Homes	8/18/2026
103-003A	Elizabeth & Michael Knight	8/5/2026
103-011H	Elizabeth & Michael Knight	8/5/2026
124-169	Local Homes LLC	7/24/2026
100-024	Robert & Joan Hand	post marked 8/11/2026
102-011P	Robert & Joan Hand	post marked 8/11/2026

Deny
m- Songa
2- John

August 21, 2026

Habersham County
Board of Assessors
130 Jacob's Way
Clarkesville, GA 30523

RE: Parcel Number 127 014

I am requesting a refund for 3 years of assessed
property tax due to the pools having been filled in
in 2021.

Thank You,

S. Lynne Stephens
261 Buckhorn Rd
Clarkesville, GA 30523
706-968-0223

(770) 503-1765

www.LANIERFCU.org

26 - 131.28

25 - 141.16

24 - 21.64

294.08

Refund

Lanier Federal Credit Union

Approved
m-Sonya
J-John

127 014	2026 Habersham County Board of Assessors										8/21/2026 4:09:39 PM Acct # 488197 clerk
Owner Information											
STEPHENS JAY BRIAN & STEPHENS SARA H L 261 BUCKHORN RD CLARKESVILLE, GA 30523											
General Property Information											
SITUS		261 BUCKHORN RD									
LEGAL		12-88 89 PB-41-82 735-488									
Tax District		COUNTY		GMD		Homestead		1F		Land Val	
Total Acres		5.20		LL		No Covenant				239,013	
Zoning		LI		LD		Acc/Des		1C - 1.953392		24,384	
Unit				Return Value		0				101,576	
										364,973	
										2025 : 356,455	
										2023 : 0	
										2024 : 330,190	
										2022 : 0	
										NEW LIBERTY - 1.00	

SALES INFORMATION										
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason		
		12/01/2005	0073500488	0000000000	325,000	A1	0 FM			
		09/01/2005	0072000998	0000000000		0 A1	0 P			
		06/01/1999	0043900506	0000000000		0 A1	0 E			

LAND INFORMATION			
CS	Land Use	Productivity	ACRES
A4	Sm Parcels 130	1	5.20

ACCESSORY IMPROVEMENTS - 127 014										
CS	Descrip	Dim1	Dim2	Units	Year	Grade	Depr	Ovr D	Pcom	Func
R6	CANOPY	11	48	528	1987	1.00	0.20	0.00	1.00	1.00
R6	POOL/VINYL	20	40	800	1986	1.00	0.40	0.00	1.00	1.00
R6	STORAGE	48	36	1728	1986	1.00	0.40	0.00	1.00	1.00

Value	IDnits	Neigh	Econ	Photo ?
1690	0.00	1.00	1.00	False
14400	0.00	1.00	1.00	False
8294	0.00	1.00	1.00	False

Fix 2026

Refund 2025, 2024, 2023

Remove for de