



# HABERSHAM COUNTY

## Board of Tax Assessors

130 Jacobs Way, Suite 201, Clarkesville, GA 30523  
706-839-0100 Fax: 706-754-8079

**Monday, February 12, 2024, 9:00 a.m.**

### AGENDA

**I. Call to order by Chairperson; invocation by Curt Shedd**

**II. Public Comments:**

**III. Approve Agenda**

**IV. Old Business**

1. **Minutes:** January 22, 2024

2. **2024 Policies & Procedures Update**

3. **Miscellaneous:** Meeting Schedule

February 26 Meeting with Cities

**V. New Business:**

**a. Affi 2023-13**

**b. Homestead Exemption:**

i. 2023 Approval Listing ---

ii. 2023 Denial Listing – NONE

iii. Miscellaneous – Crumbly, Cortny 075-011

Saunders, Richard 134-010B

**c. Conservation Use:**

i. 2024 Releases --

ii. 2024 Recommended Approvals –

iii. 2024 Under 10 acres – NONE

iv. 2024 Family Farms/LLC – NONE

v. 2024 Eligibility Concerns – NONE

vi. Miscellaneous --

**d. Redaction Request: Chapman, Joseph**

- e. Status Update from Chief Appraiser
- f. Miscellaneous: Bonnie Eller, Appraiser

**Next meeting: February 26, 2024**

**Upcoming Holidays .... None**



## HABERSHAM COUNTY

### Board of Tax Assessors

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

---

### **Monday, February 12, 2024 9:00 A.M.**

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Monday, February 12, 2024, at 9:00 a.m. in the office of the Board of Assessors located at 130 Jacob's Way, Clarkesville, in Habersham County, Georgia.

Present: Amy Sgro, Chairperson; Curt Shedd, Member; Bill Terry, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: Michael Larson, Vice-Chairperson

Chairperson Sgro called the meeting to order at 9:00 a.m.

Curt Shedd delivered the invocation.

#### **Approval of Agenda:**

Motion made by Bill Terry to approve the February 12, 2024 agenda; seconded by Curt Shedd; voted unanimously to approve motion.

#### **Old Business:**

#### **Board Minutes: January 22, 2024**

Motion made by Curt Shedd to forego the reading and approve the minutes of January 22, 2024; seconded by Bill Terry; voted unanimously to approve motion.

## **2024 Policies & Procedures Update**

Motion made by Bill Terry to approve the 2024 Policies & Procedures Update as provided by office staff; seconded by Curt Shedd; voted unanimously to approve motion.

## **Miscellaneous: Meeting Schedule**

The Board discussed having one meeting a month instead of two meetings. Ms. Church provided the Board with an update of how the meetings started when she started working here. In the beginning the Assessors office did not have a designated time to hold meetings. When the Board was submitting Affidavits to the Commissioners, they decided to meet twice a month to prevent the affidavits from becoming cumbersome for the Commissioners. Motion made by Bill Terry to move the March meeting to March 15<sup>th</sup> and then in April, move the meetings to once a month to be held on the 4<sup>th</sup> Monday of each month; seconded by Curt Shedd; voted unanimously to approve motion.

## **February 26 Meeting with Cities**

Ms. Garmon provided the Board a copy of the Power Point she has prepared for the City Meeting on February 26. She also informed the Board that all cities except for Demorest have responded and have someone coming to the meeting. The board suggested several changes and additions to the power point. Ms. Garmon will correct and notify the Board once the changes are completed. Also, the February 26 Board of Assessors meeting will be cancelled for that day as well.

## **New Business:**

### **Affidavit 2023-13**

Motion by Bill Terry to approve the 2023 13 Affidavit; seconded by Chairperson Sgro; 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 2024. Motion made by Bill Terry to approve the listing of homestead exemption applications for Tax Year 2024; seconded by Curt Shedd; voted unanimously to approve motion.

### **Miscellaneous:**

#### **Crumbly, Cortny            075-011**

Ms. Garmon provided the Board with a homestead exemption filed by Ms. Cortny Crumbly for Tax Year 2023. Ms. Crumbly was charged with 3 bedrooms and 2 Bathrooms for Tax Year 2023 and she indicated it was only 1 Bedroom 1 Bathroom. Ms. Crumbly has asked for it to be retro backed. Motion made by Chairperson Sgro to make it a 2 Bedroom 1 Bath for Tax Year 2022 & 2023 based on the pictures located on Realtor.com; seconded by Curt Shedd; voted unanimously to approve motion.

#### **Saunders, Richard        134-010B**

Ms. Garmon provided the Board with a homestead exemption filed by Mr. Richard Saunders for Tax Year 2023. Mr. Saunders failed to provide his income tax return and therefore his Age 65 Total School Tax Exemption was removed for Tax Year 2023 due to him being in the hospital for an extended amount of time and his wife passing away as well. Motion made by Chairperson Sgro to approve the Age 65 Total School Tax Exemption for Mr. Richard Saunders for Tax Year 2023; seconded by Curt Shedd; voted unanimously to approve motion.

### **Conservation Use:**

The Board reviewed the attached listing of applications for release for Conservation Use Valuation Assessment covenants expiring December 31, 2023 or breached, with and without penalties. Motion made by Curt Shedd to

approve the releases for all covenants ending December 31, 2023; seconded by Bill Terry; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, over 10 acres, for Tax Year 2024. Motion made by Bill Terry to approve all new applications for CUVA for Tax Year 2024 for properties over 10 acres with recommended approval by appraisal staff; seconded by Curt Shedd; voted unanimously to approve motion.

### **Redaction Request: Chapman, Joseph & Sarah**

Ms. Garmon provided the Board with a Redaction Request she had received from Mr. Joseph Chapman. He is a law enforcement officer with Habersham County and wishes to have his property redacted. Motion made by Bill Terry to approve redaction request for Joseph Chapman; seconded by Curt Shedd; voted unanimously to approve motion.

### **Status Update from Chief Appraiser**

Ms. Church provided the Board with the status report of everything that has been happening since the last meeting. The following is a listing of items that was discussed:

- QPublic – Met with our Representative from QPublic, Andrew Blood regarding getting Pictometry updated with new parcels
- Pictometry Change Finder – the change finder program was included in our 2023/2024 budget and we have contacted our representative for a quote. We also spoke with Tim Sims in Finance. We are waiting on them to process the differences between the 2020 flight & the 2023 flight. They will then submit a listing to us.
- Land Calculations – Ms. Church has been assisting in land calculations that Bonnie had issues with and she hopes to finish those this week.
- WinGap – No Update has been given on WinGap.
- Applications – The HR department sent out something to allow the applicants to submit a video to us. We are still reviewing and trying to determine who to interview.
- Staff – Staff has been very busy with taking homestead applications and Conservation Use applications.

- McCormick – has been helping with New Construction permits. He is continuing to measure and take photos and bring the information back in to the office for Kerston to key.

### **Miscellaneous:**

Bonnie Eller came before the Board to introduce herself to them. Bonnie has been with the office since 2000. She was hired as an Appraisal Clerk and then became a Appraiser Assistant and she has worked her way up to being an Appraiser II. She currently handles the Conservation Use applications along with processing the deeds.

### **Adjournment**

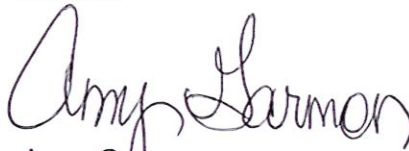
Motion made by Chairperson Sgro to adjourn the meeting; seconded by Curt Shedd; voted unanimously to approve motion. The meeting was adjourned by Chairperson Amy Sgro at 11:05 a.m.

Respectfully submitted,



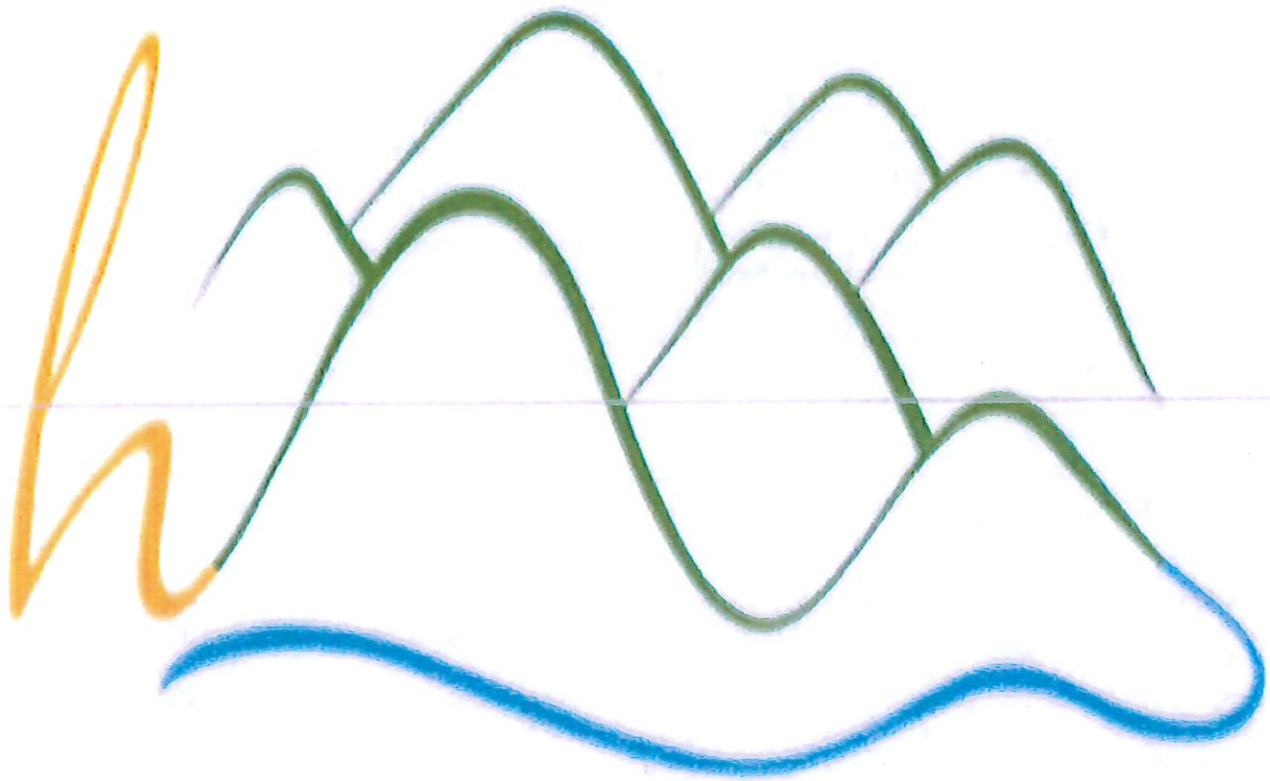
Amy Sgro, Chairperson

Attest:



Amy Garmon

Secretary to the Board of  
Assessors/Deputy Chief Appraiser



HABERSHAM COUNTY

GEORGIA | Est. 1818

**Habersham County Board of Assessors Office**

**2024 Policy and Procedures Manual**



**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 12<sup>th</sup> Day of February, 2024.

*Amy Sgro*  
Chairperson

*Bill Long*  
Member, Habersham County Board of Assessors

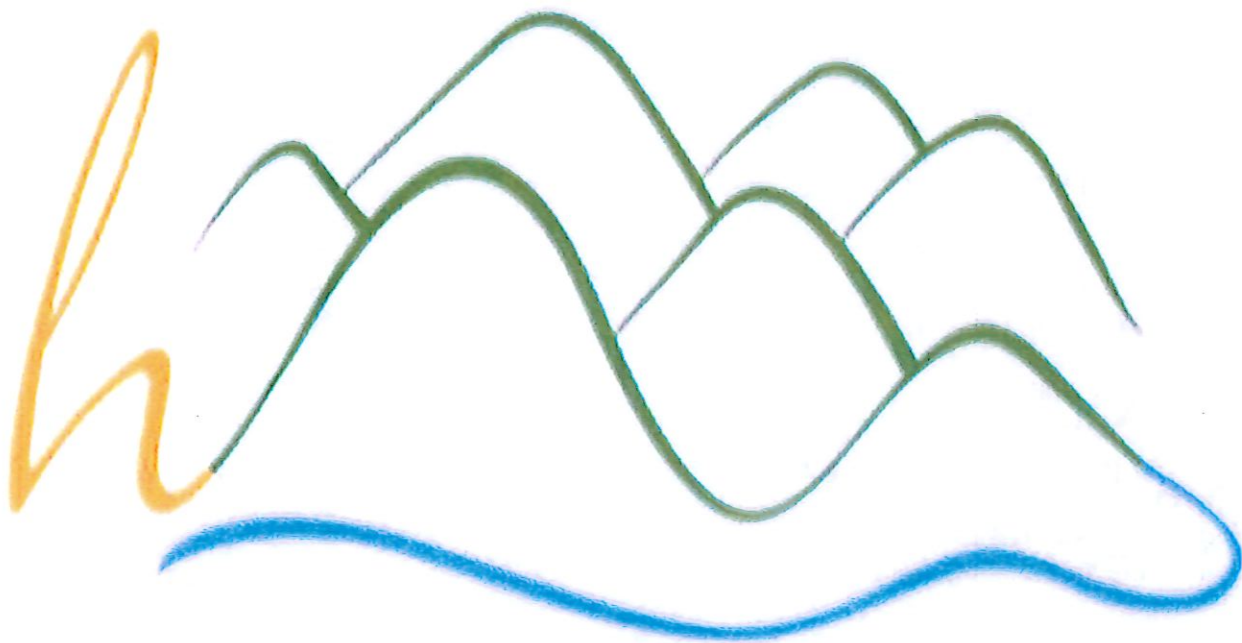
\_\_\_\_\_  
Member, Habersham County Board of Assessors

*[Signature]*  
Member, Habersham County Board of Assessors

\_\_\_\_\_  
Member, Habersham County Board of Assessors

# Habersham County Board of Assessors Mission Statement

The Board of Assessors and the Assessors Office staff will, according to Georgia State Law, appraise all property in Habersham County at its FAIR MARKET VALUE so that no taxpayer is taxed for more than his/her fair share of taxes.



HABERSHAM COUNTY

GEORGIA | Est. 1818

## Table of Contents

	Page
Cover Page	1
Resolution	2
Habersham County Board of Assessors Mission Statement	3
Table of Contents	4
Code of Conduct	5
Board of Assessors	6
Board of Assessors Duties	7
Executive Session Rules	8
BOA Supervision of the Chief Appraiser	9
Duties and Responsibilities of the Chief Appraiser	9
BOA Staffing Chart	10
BOA Communication Policy	11
Appraisal Staff Duties	12
General Office Policies	14
Dress Code	14
N.O.D./Refund Policies	15
General Assessment Policies	16
Open Records & Retention	17
Redaction Policy	17
Homestead Exemption Policy	19
Covenant Properties Policy	22
GIS/Mapping Policy	25
Exempt Property Policy	26
Manufactured Housing Policy	27
Motor Vehicle Valuation Policy	28
Personal Property Policy	29
Appeals & Assessment Notices	31
Personal Property Business Audit Program	32
Retention Schedule	33
IRS Form 1040 Line-by-Line Non-Exempt/Exempt Status	35
Master Timeline for functions of Assessors Office	36

## Code of Conduct

The Board of Assessors requires its employees to observe the highest standards of behavior and ethics in respect of its operations.

The Board of Assessors and its employees will:

- Be responsible and accountable for their actions and the manner in which they perform their functions and duties
- Comply with all relevant laws and act honestly and with integrity
- Not engage in deceptive or misleading conduct
- Not allow any private interests to conflict with their obligations and duties of the Assessors Office
- Not accept gifts or other benefits which might unduly influence the manner in which the taxpayer/customer is treated
- Maintain a safe and healthy work environment
- Treat all persons with respect and dignity and not discriminate on the basis of sex, race, religion, politics, age or other personal differences.
- Encourage cooperation among their fellow workers and value their commitment in carrying out functions and duties
- Use county assets for approved proper business purposes only
- Encourage behavior that ensures the safety and health of all employees
- Not allow any person to be disadvantaged in reporting any breach of this code
- Conduct their duties and activities in a manner that will reflect credit upon themselves and shall avoid the appearance of impropriety.
- All inter-office conversation and telephone calls of a personal nature should be limited to a minimum amount of time and should be stopped immediately when a taxpayer enters the office
- All employees are to refrain from loud conversations and maintain a sense of good working ethics
- All employees must make the “need” of any and all taxpayers, either on the phone or in the office, first priority above all other interests.

## Habersham County Board of Assessors

1. The Board of Assessors (BOA) shall have five members appointed by the governing authority of Habersham County. Members of the BOA serve three-year terms. Terms of office, vacancies, and removal from office are controlled by O.C.G.A. 48-5-295. Eligibility and Qualifications are controlled by O.C.G.A. 48-5-290 and 48-5-291.
2. The BOA shall be sworn in after appointment or reappointment. Board members **shall not** be eligible to vote or make motions until they have completed and received a passing grade for the initial 40 hour course required by the Georgia Department of Revenue. A new board member may vote without having a passing grade if the vote is necessary to make a quorum. (560-11-2-31; 48-5-291) No Board member shall remain on the Board that does not maintain a certificate issued by the Revenue Commissioner. (48-5-291-a (5))
3. Assessors are required to take the Foundation Courses before taking any other classes. Once the Foundation Courses are completed, Assessors will receive 20 hours credit for attending CAVEAT. The Foundation Courses are:
  - Course I – 40 hours
  - Exempt Properties – 20 hours
  - Specialized Assessments – 20 hours
  - Georgia Assessment Administration – 40 hours
4. The BOA shall meet at least twice a month. These meeting days have been set for the 2<sup>nd</sup> & 4<sup>th</sup> Monday of each month unless changed due to a Holiday.
5. The Board shall appoint a chairperson and a secretary to serve during each tax year. The election of the chairperson and secretary shall be the first order of business at the first Board meeting in January each year.

**The duties of the chairperson include:**

- Presiding at Board Meetings
- Appointing committee members unless otherwise instructed by the Board
- Along with the secretary, signing all legal instruments requiring Board signature
- Speaking on behalf of the Board

**The duties of the secretary include:**

- Preparation of meeting notices and agendas on behalf of the Board
- Delivery of agenda packets and support information to each member at least 48 hours prior to the time of the next regular meeting. The packet shall include the minutes of the previous regular meeting.
- The Secretary and the Chief Appraiser will keep a before and after of the budget, what was cut, what was not and why.
- Preparation and posting of meeting notices as required by law on behalf of the Board.
- The Chief Appraiser & Secretary will review minutes of each Board meeting. When any items are discussed, that other personnel need to be aware of, this information will be supplied to personnel verbally or in writing as deemed necessary by the Chief Appraiser.

6. Members of the Board receive compensation for service on the Board. Members receive reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the Appraisal Department budget.
  - Travel on Department Business – The Habersham County Assessors Office (HCAO) will pay actual expenses incurred by members of the BOA for travel related to attend seminars, conferences or continuing education classes.
  - Meetings – The Board members shall work only on regular meeting days or at other called meetings as approved by a majority of the members of the Board.
  - Salary – Board members will receive \$200 per month salary.
  - Receipts Required for Reimbursement—Receipts for hotel, meals, parking fees must always be provided.
  - Accommodations – HCAO will pay the actual expenses for one room at a hotel, motel or other lodging facility per member.
  - Meals – HCAO will pay for all meals while Assessors are in training. **There shall be NO reimbursement for alcoholic beverages.**
  - Transportation – The county will provide a vehicle for travel to the Board members if necessary. Assessors may use their personal vehicles for out of town travel. HCAO will pay a mileage reimbursement in an amount established by the county governing authority. HCAO will pay for personal vehicle mileage to and from the destination and mileage incurred while at the destination.
  - Items not reimbursed – HCAO will not pay for dry cleaning, shoeshines, haircuts, magazines or books, tickets to theater or sports events, pay per view charges or other such personal or incidental expenses.

### Duties of the Board of Assessors

1. It shall be the duty of the Board to see that all taxable property within the county is returned and assessed at its just and fair valuation and that valuations as between individual taxpayers are justly and fairly equalized so that each taxpayer shall pay, as nearly as possible, only his proportionate share of the taxes.
2. The Board of Tax Assessors shall adhere to the assessment standards and techniques as required by law, the State Revenue Commissioner and the State Board of Equalization provided that in each instance the assessment placed on each parcel of property shall be that thus established by the County Board of Tax Assessors.
3. 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.
4. Members of the BOA have authority only when acting as a group or when authorized to take actions or provide comments following direction from the Board. **They have no authority to direct personnel or act in place of Department supervisors and the chain of command.**

5. The Board conducts its meetings under Roberts Rules of Order, Newly Revised 12<sup>th</sup> Edition unless other directed by Board Policy.
6. The Board may hold a closed or executive session that excludes the public to the extent permitted by law.
7. The administrative offices of the Board are located at 130 Jacob's Way, Suite 201, Clarkesville, GA 30523.
8. The Board appoints the Chief Appraiser who serves at the pleasure of the Board. The Board evaluates the Chief Appraiser annually. The Chief Appraiser is the sole employee of the BOA. It is the sole and exclusive duty of the Board, as mandated under state statute, to hire and fire the Chief Appraiser. The duty and responsibility fall on neither the County Manager nor the Board of Commissioners.
9. The BOA will perform all supervisory functions of the Chief Appraiser (hiring, terminations, vacation and/or leave approval, annual performance evaluations, etc.) in accordance with Habersham County's Personnel Policy handbook. The entire BOA will have input into the writing of the Chief Appraiser's performance evaluation and all Assessors will be present at the annual performance evaluation meeting with the Chief Appraiser. The BOA will go into Executive Session.
10. Each year, the Chief Appraiser and the Deputy Chief Appraiser prepares a preliminary budget and delivers to each Board Member with a request for their comments and recommendations.
11. The Board shall give notice to the property owner each year of the assessment of the property as prescribed by O.C.G.A. 48-5-306.
12. The Board shall review and update the Office Policy document including the Board Policy and Duties annually, and at other times as needed.
13. The Board shall approve all homestead applications received in the office each year.
14. The Board must review the Tax-Exempt Digest each year pursuant to 48-5-263(b)(4).
15. The Board must review and approve the Manufactured Housing Digest prior to January 5th each year pursuant to Appraisal Procedures Manual (A.P.M) 560-11-9-08(2)

### **Executive Session Rules**

1. To properly close a Board of Tax Assessors meeting to the public, certain information must be included in the minutes and following the executive session, the presiding officer must complete an affidavit stating the subject matter of the meeting was within an exception to the Open Meetings Act.
2. The presiding officer must also identify the specific relevant exception(s) relied upon. O.C.G.A 50-14-4(b).
3. To close a meeting to the public, a majority of a quorum present must vote (by roll call vote) for each closure. The specific reasons for the closure must be included in the official minutes of the open meeting.
4. All property closed meetings start in an open meeting. A motion is then made to go into executive session and after a proper second and approval of the motion, the meeting is then closed.
5. When the closed meeting ends, the Board should return to the open meeting and there should then be a motion, second, and vote to return to an open meeting. The body should then conduct the remainder of its business, even if it is simply to adjourn in the open meeting.

6. The presiding officer will execute an affidavit under oath. This affidavit will state that the subject matter of the closed meeting or closed portion of the meeting was devoted to matters falling within the exceptions to the open meeting requirement and must identify the specific exception(s) applicable to the closed meeting covered by the affidavit.
7. The Secretary to the Board will maintain the Affidavits and minutes of the executive session in a notebook under lock & key.
8. A Resolution of the Board will also be signed by the Presiding Officer and the secretary.

### **BOA Supervision of the Chief Appraiser**

1. The Chief Appraiser of Habersham County will be directly supervised by the Habersham County Board of Assessors (BOA), under the provisions of the Habersham County Personnel Policy.
2. If the BOA decides to terminate or hire a Chief Appraiser, the County Commissioners shall be notified of all pertinent facts prior to taking such action.
3. In the absence of a Chief Appraiser, the BOA will appoint an acting Chief Appraiser, or directly supervise the Assessors Office staff.
4. If a major event should occur, or if there is a major absence from the office, in the Assessors Office, the Chief Appraiser shall contact the BOA either in writing or by direct verbal communication.
5. The Chief Appraiser must follow O.C.G.A. 48-5-264 (Designation and Duties of Chief Appraiser).
6. If the Chief Appraiser is not in the office, the Deputy Chief Appraiser will assume the role of Chief Appraiser, and if both the Chief Appraiser and Deputy Chief are out of the office, the next appraiser with seniority on staff will be in charge.

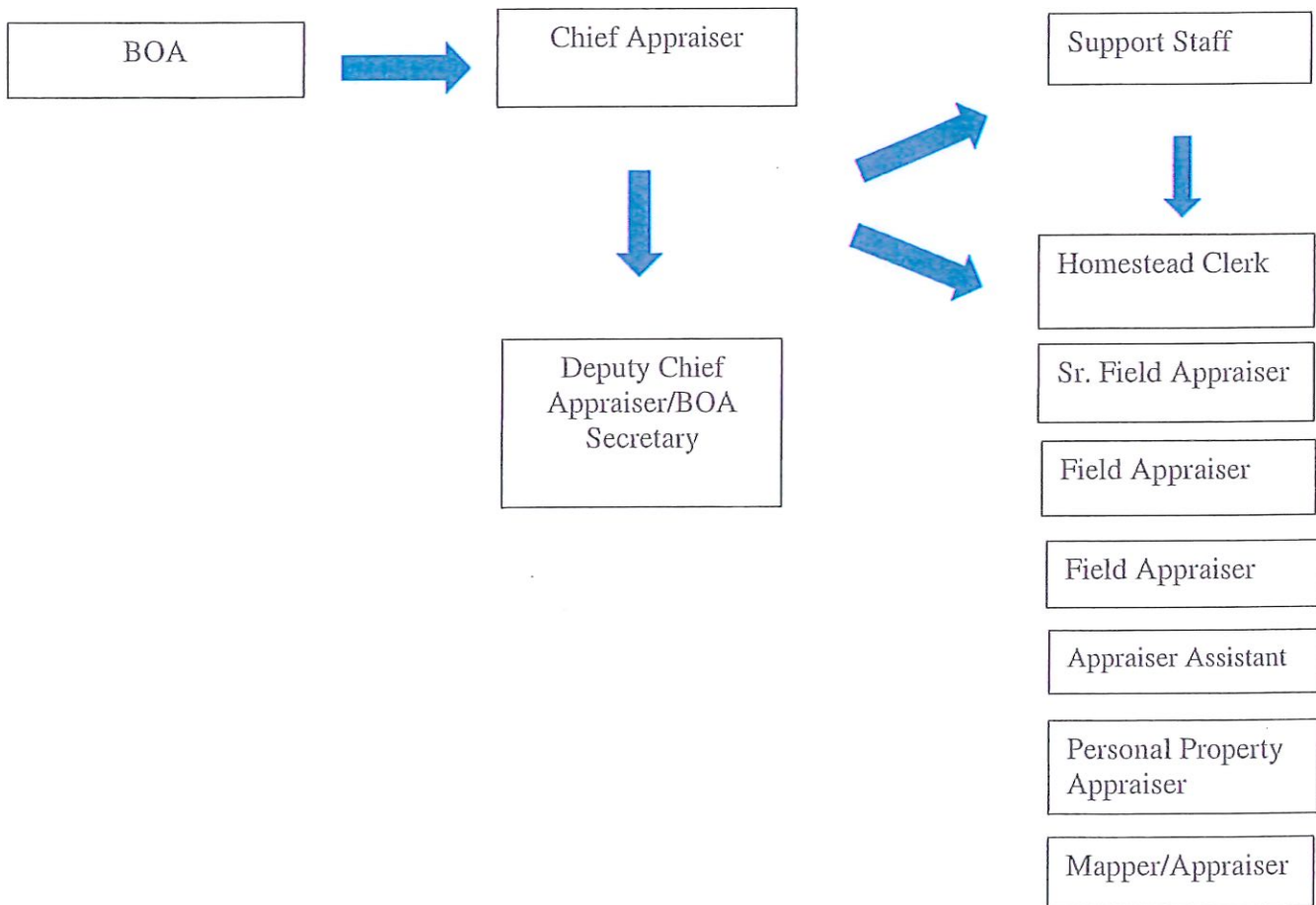
### **Duties and responsibilities of the Chief Appraiser**

1. The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Property Tax Code, and other applicable laws and rules. The Chief Appraiser's responsibilities include many statutory duties related to the development of appraisal digest and the administration of the appraisal office. Additionally, the Board assigns tasks to the Chief Appraiser as needed for conduct of Board duties and implementation of Board policy.
2. The Chief Appraiser plans, organizes, supervises and directs the accurate appraisal of real and personal property and the activities of subordinate personnel.
3. The Chief Appraiser must follow O.C.G.A. 48-5-264 and 48-5-264-1 (Designation and Duties of the Chief Appraiser).
4. The Chief Appraiser must follow O.C.G.A. 48-5-306 and APM 560-11-10-.01(3).
5. The Chief Appraiser must keep the Board informed on the progress of appraisal activities.
6. The Chief Appraiser must attend all meetings and provide staff recommendations for all appropriate Board actions.
7. The Chief Appraiser must prepare a proposed budget for each year.



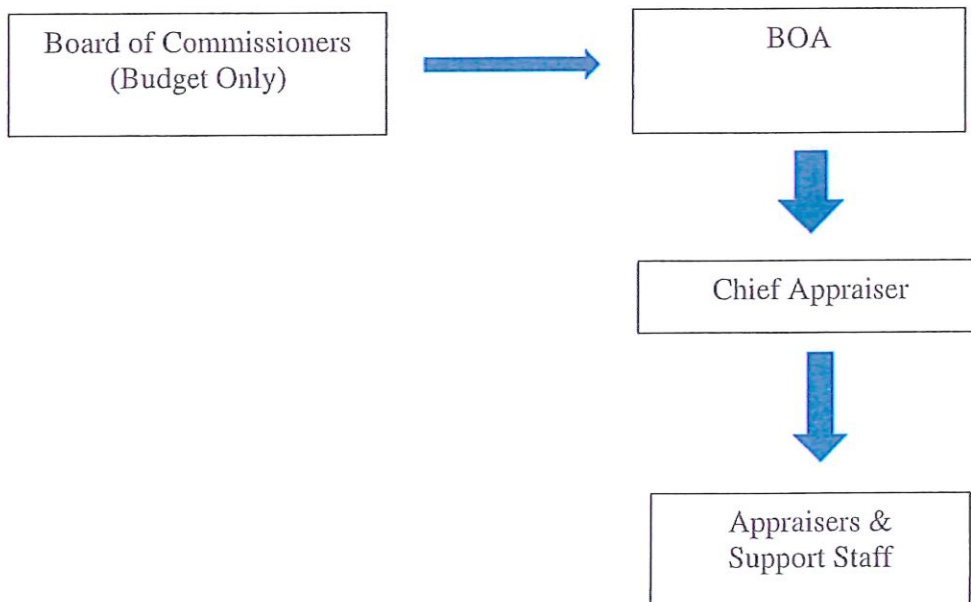
8. The Chief Appraiser must serve as the Department’s spokesperson in providing information to the news media, taxing units and the general public.
9. In conjunction with Department counsel, the Chief Appraiser must provide recommendations for Board action on litigation.
10. The Chief Appraiser must report to the Board each year concerning the accuracy of Department appraisals and contractor performance.
11. The Chief Appraiser must discharge other duties as provided by the Board and/or by law.
12. The Chief Appraiser will maintain communications with the representative of the Georgia Department of Revenue (DOR) assigned to assist Habersham County and will consult with DOR officials as needed.

### BOA Staffing Chart



## Communication Policy

1. Any legal or civil matter facing the Habersham County Board of Assessors or the office will be coordinated by the chairperson of the Board and assisted by the Chief Appraiser. Any such matter will precipitate a special called meeting of the Board immediately.
2. Any special action or occurrence with the Habersham County Board of Assessors or Assessors office will precipitate the immediate notification of the Board and may require immediate calling of a special meeting. Examples for this action: legal suits or pending actions, County Commissioner edicts, employee termination or hiring of final two candidates, or any major problem or opportunity the Board should be aware of.
3. Any public communication by a member of the Board of Assessors or Assessors Office staff, verbal or written, must be approved by the Board prior to release. A Board member or office staff can offer their own comment as an individual, omitting their association with the Assessors Office.
4. All written communications with the public or other offices shall be on letterhead stationery and the letter and envelope must be typed in block style format containing proper greeting, body, etc.
5. All Office Staff: Any written or verbal communication with the BOA, BOCC, BOE or other offices must go through the following chain of command:



## Appraisal Staff Duties

1. Make appraisals of the fair market value of all taxable property in the county except property returned directly to the State Revenue Commissioner, such as public utilities & Motor Vehicles.
2. Maintain all records for the county in a current condition to include the cataloging and indexing of all real and personal property in the county.
3. Prepare an Exempt Digest to submit to the Board of Assessors for their review.
4. Prepare and mail assessment notices after the Board has determined the final assessments. All assessment notices must meet SB 346.
5. Attend hearings of the local Board of Equalization and provide information to the Board regarding valuation and assessments approved by the Board of Assessors on those properties where appeals have been made to the local Board of Equalization.
6. Provide information to the Department of Revenue and Department of Audits as needed by the department and in the form requested by the department.
7. Attend the standard approved training courses as directed by the State Department of Revenue commissioner for all personnel of the various counties.
8. Comply with the rules and regulations for staff duties established by the Department of Revenue commissioner.
9. Field Staff will use any means available in the process of appraising property. These practices shall include field visits to said property, review of internet resources such as real estate listings and rental websites which may have photographs of the property's interior areas, real estate flyers left at properties for sale and any other information available.
10. If access is denied to a property, the appraiser staff should proceed as follows:
  - a. If access is denied by the owner, the appraiser should use any information available even a building permit to make a reasonable effort to arrive at an appropriate value of property.
  - b. We shall make an effort to inspect all property prior to assigning an opinion of value.
11. All stored records will be examined each year to determine removal of outdated files. Retention files kept in accordance with state regulations shall be filed in a neat and orderly fashion in the storage area.
12. No Digest may be sent to the Department of Revenue for approval with more than 3% appeals in a non-reval year and 5% in a reval year.
13. All Appraisers must date and initial all property record cards in order to maintain a clear and accurate timeline for all properties.
14. Real Property Appraisers shall perform their duties of reviewing properties through field inspections; field inspections shall be performed on each property, including any and all land, structures, and other features.
15. Appraisers shall not enter any structure on any property without the proper approval given by the property owner.
16. All assessments shall be performed by listing the characteristics of the property and structures from the outside; internal inspections shall be performed only when there are necessary details to be determined in which information cannot be obtained through an external inspection.

17. Real Property Appraisers shall not go around any locked gate; instead, will return to the office and will make a phone call to the taxpayer. If no response, a letter will be sent giving the taxpayer 10 days to contact our office. If no response from letter is received, appraisers will review property on aerial maps and/or use building permit if available, and establish a value using the best information available.

18. Real Property Appraisers shall take photos of all buildings. Photos shall be taken of the following:

- (1) Overall view of the land or lot
- (2) All structures from front, sides & back,
- (3) Outbuildings such as Utility, Detach Garages, Pools, Tennis Courts, etc.

No photos shall be taken of the following: (1) children or other persons onsite (2) Garage contents (3) Car tags (4) Personal items in view (5) No photos of interior without approval from owner.

19. An Appraiser shall have the authority to remove the location, topography, and/or other adjustments (or add) on an individual parcel when, in the opinion of the Appraiser and the Chief Appraiser such adjustment is warranted.

20. Land-locked parcels will be given a reduction due to no access. This adjustment may be given through the Road Type category.

21. When Appraisers are out in the field performing county work, it is prohibited to have spouses, children, family members or friends visit the work site. You are on property belonging to someone else and conducting official business with the county and therefore should restrict personal visits.

22. When Appraisers are out in the field driving one of the county vehicles, it is prohibited to have spouses, children, family members or friends in the vehicles.

23. Major Remodeling & Renovations

a. The following shall be classified as Major Remodeling & Renovations:

- \*New roof or repair of roof
- \*New electrical or wiring
- \*Plumbing issues other than replacing fixtures
- \*Foundation repair
- \*Water damage repair
- \*Sewer line repair
- \*Treatment of mold

b. The following shall not be classified as major remodeling & renovations:

- \*Painting
- \*Floor Covering Change

24. Order of Completion

- a. 30-40% Dried in with Siding and Shingles
- b. 50% Dried in with Electrical, Plumbing, and Heat Roughed in
- c. 70% Sheetrock has been installed and finished but no painted; Heating and Air Finished
- d. 80% Painting has been started; Floors and Fixtures Put in.

## General Office Policies

1. The office will open to the public promptly at 8:00 a.m. each workday, and will close at 5:00 p.m. If an employee is to be absent because of illness or emergency, the employee must notify the Chief Appraiser and/or Deputy Chief Appraiser before 8:15 a.m.
2. All personnel will be available to assist the public at the reception counter. In discussing matters of a more personal nature, the taxpayer should be interviewed in a private office or at the employee's desk.
3. All inter-office conversation and personal calls should be limited to a minimum amount of time.
4. An employee requesting annual leave or sick leave for a medical appointment should notify the Chief Appraiser well in advance by verbal or written communication, regardless of the amount of time to be used. Annual leave should be scheduled as far in advance as possible. Emergency leave will be approved on a case-by-case basis.
5. Before leaving the office for fieldwork, each appraiser should advise the clerical staff of the approximate area he or she will be working in and the approximate time he or she expects to return to the office.
6. When an existing job position becomes available, the next most qualified person in the office will be considered first for the position.
7. Smoking and the use of tobacco products is not allowed in the office or in the county vehicles. This also applies to the field.
8. No hostile behavior will be tolerated in the Assessor's office. Anyone acting in a threatening or hostile way will be reported immediately to the local authorities. Any employee hearing such threats or witnessing hostile behavior in the office should call 911 immediately and request assistance.
9. Office staff shall NOT offer legal advice, recommendations for specific services such as surveyors, real estate agents, fee appraisers, and/or attorneys. The Board desires an unbiased and fair feeling towards all citizens whether or not they provide any of the services listed above.
10. The use of cell phones for personal calls should be limited. Cell phones may be used briefly in a designated area away from the front desk.

## Dress Code

The Habersham County Appraisal Department's objective in establishing a relaxed, casual and informal dress code is to enable our employees to work comfortably in the workplace. Yet, certain standards are established so employees are not confused about the meaning of the terms: relaxed, casual, and informal dress. Our goal is for employees to be comfortable in the workplace while projecting a neat, clean and professional appearance.

### Casual Dress Guidelines

Because all casual clothing is not suitable for the office, these guidelines will help you determine what is appropriate to wear to work. Clothing that works well for the beach, yard work, dance clubs, exercise sessions and sports contests may not be appropriate for a professional, casual appearance at work.

Clothing that reveals your back, chest, stomach or underwear is not appropriate for a place of business. Shorts, tank tops, mesh shirts, cutoff shirts, sweatpants, jogging suits, ripped jeans and T-Shirts with controversial slogans are not appropriate. Flip-flops are not allowed. Jeans and athletic footwear are acceptable so long as they are in presentable condition.

### **Casual Business Attire Recommendation**

In a casual work setting, employees should wear clothing that is comfortable and practical for work, but not distracting or offensive to others. Any clothing that has words, terms, or pictures that may be offensive to other employees is unacceptable. Sports team, university and fashion brand names on clothing are generally acceptable if the logo is small and does not dominate the article of clothing.

### **Hygiene, Makeup, Jewelry and Perfume**

The Habersham County Assessors Office considers it very important that employees be well-groomed, neat and dressed appropriately for their respective job functions. Employees are expected to dress in attire that is clean, pressed and in good repair. Daily personal hygiene is essential for all employees. Makeup and perfume should be worn in good taste and not to excess. Jewelry should be in good taste with limited visible body piercing.

### **Hats and Head Coverings**

Hats are not appropriate in the office. Head coverings that are required for religious purposes are allowed. Hats can be worn in the field.

## **Policies for N.O.D.'s (Not On Digest), Refunds & E&R's (Errors and Releases)**

1. Staff shall abide by the Resolution passed by the Habersham County Board of County Commissioners, April 18, 2011, {Addendum A}.
2. N.O.D.'s will only be worked for three previous years due to the fact that refunds can only be made up to three previous years. (48-5-303)
3. N.O.D. property value may be change or the bill released for three years if there is an error of fact. No change will be made because of a change in judgment. If a N.O.D. results from a clerical error, the Board will review and approve each billing change request for current and prior year's assessments. These cases will be brought before the Board for consideration in the Board's regular meeting(s).
4. Having completed and signed the affidavit of corrections, the Tax Assessors office will send the affidavit to the Tax Commissioner's office, whose personnel will carry out any further action.
5. N.O.D.'S will be eliminated on Real Estate accounts unless the 40% assessment exceeds \$1000. Said property will be set up for property taxation from the year of discovery forward.
6. In cases where homestead exemption was not given to a taxpayer, due to the fault of one of the tax offices, the Board of Assessors may grant the homestead exemption for the current tax year plus previous tax years, in accordance to eligibility and other legal provisions based on the individual situation.

7. The Board of Assessors may correct factual errors in the Tax Digest within 3 years. (48-5-303)
8. No refund will be made in the case where a new plat or deed has been made and the acreage is now more or less than what is on the deed. The acreage will be changed per the new plat for the following year.

### General Assessment Policies

1. Make appraisals of the fair market value of all taxable property in the County except property returned directly to the State Revenue Commissioner under the provisions of an Act approved March 23, 1935, (GA. L. 1935, P. 11), as amended.
2. Maintain all tax records and maps for the County in a current condition to include the mapping, platting, cataloging, and indexing of all Real and Personal Property in the County.
3. Staffing of the Board of Assessors office shall be in compliance with Official Code of Georgia Annotated.
4. The Tax Commissioner's office is to be notified in writing of any action taken by the Board of Assessors affecting that office.
5. No employee of the Tax Assessors office shall make any fee appraisals, property sales, or surveys in Habersham County as a consultant, representative or any other business/commercial aspect.
6. No employee of the Tax Assessors office shall participate in any sale of property for tax purposes.
7. In efforts to prevent disruptions to office functionality, requests for educational leave during business hours will be brought before the Board of Assessors for consideration on a case-by-case basis. If such educational leave is approved, it must be revisited prior to each semester, when continuing a course or seeking a degree/certificate, for review and determination. No blanket continuation will be entertained by the Board of Assessors.
8. Any change in value of property owned by employees of the Tax Assessors office, except normal area changes, and all cases in which the value is lowered, as well as any property purchased or sold during the fiscal year by any employee of the Tax Assessors office, shall be brought before the Board of Assessors.
9. The Tax Assessors office shall make available any information needed by the Chamber of Commerce (or any other County-related organization) to assist them in their efforts to attract business into Habersham County.
10. The Tax Assessors office shall make available any information needed by the Habersham County Sheriff's office (or any city police) to assist them in their efforts to rescue people due to fire, drugs, etc. Information made available would consist of owners name, physical addresses, and telephone numbers if available, etc.
11. Photocopies will be made for a charge of \$.25 per copy (includes property record cards). Government agencies will not be charged.
12. Charges, costs and all other fees are to be consistent with the Resolution for Habersham County GIS Data & Information as determined and passed by the Habersham County Board of County Commissioners, November 19, 2007 {Addendum B}
13. All staff shall issue a receipt for all transactions larger or equal to \$1.00 utilizing the designated receipt book; Receipts shall be written for producing and reconciling office funds.
14. A "fax" or "e-mail" will be accepted as a valid submission & writing with the exceptions of applications for homestead exemptions or other applications requiring income documentation or anything requiring notarization. Inscribed dates and times on faxes or emails shall be considered the official receipt date and time. It is the responsibility of the sender to ensure document is received by the Board of Assessors' office.

## Open Records, Retention & Available Information Policies

1. Requests for all open records, other than property card prints, one-step processes to produce information, sales reports, miscellaneous reports, shall be required to submit the request in writing to the appropriate staff member for processing.
2. All requests shall be fulfilled within the allotted timeframe as prescribed by federal, state and local laws.
3. All staff shall abide by the Retention Schedule as approved and passed by the Board of Assessors. {See Page 33 }

## Redaction Policies

1. For purposes of this policy, "listed personal information" shall refer to certain personal information described in O. C. G. A. 50-18-72(a)(21). The Board of Assessors and/or staff thereof may be referred to as BOA.
2. In accordance with O. C. G. A. 50-18-72(a)(21), it shall be the policy of the Habersham County Board of Tax Assessors that certain personal information, limited to 1) home address; 2) telephone numbers; and 3) social security numbers of qualified requestors shall be redacted from public records contained within the office. The following guidelines shall apply:
  - a) Any person requesting the above-described information MUST file the appropriate application for qualification requirements and identification purposes.
  - b) Once the application is submitted to the office of the BOA, the Chief Appraiser and/or Deputy Chief Appraiser shall determine the eligibility of the applicant and/or methods request is to be handled, in cases where the applicant or property does not adhere to procedures set forth. Should there be an applicant where the policies do not clearly specify the method, for which they should be handled, the Chief Appraiser and/or Deputy Chief Appraiser shall forward the approval of the application to the Board of Assessors with possible consultation with the County Attorney.
  - c) Upon submitting the completed application, approval/denial shall be determined within fifteen business days.
  - d) Applications submitted, which are denied by the Board of Assessors due to any and all reasons, identified for eligibility requirements, shall be filed in the appropriate location with no action taken after denial notification is mailed to applicant.
  - e) Redaction of the listed personal information from the current year's tax digest shall be performed within seven business days of approval.
  - f) Removal of the listed personal information from the CAMA (Computer-aided mass appraisal) system shall be performed within seven business days of approval. The physical address shall be maintained for internal appraisal purposes.
  - g) A roll of all requests for redactions shall be maintained for auditing purposes.
  - h) Removal of the listed personal information from the website containing appraisal information of the office of the Board of Assessors, currently [www.qpublic.net](http://www.qpublic.net), shall be performed immediately following the approval of the redaction request by the Deputy Chief Appraiser.
  - i) All applications are subject to verification upon submission and re-verification of employment status at any time. Should the requestor become ineligible, the office of the BOA shall give written notice of ineligibility and the listed personal information will no longer be considered as removed.



- j) Applications, in which the requestor is deemed ineligible, shall be notified in writing of ineligibility and the listed personal information will not be considered removed. Denials based on ineligibility may be deemed for one or more of the following reasons, but not limited to: ineligible due to employment, not a property owner/(rent), property in the name of someone other than an "immediate" family member or dependent.
- k) Applications will be considered as to property owned by requestor upon the date of submission. Should the requestor buy, sell, move, etc. after an application is submitted, the requestor must complete an additional application disclosing the change in ownership of property.
- l) Should any of the time frames listed in this policy be deemed by the Chief Appraiser as insufficient, for good reasons, may contact the applicant to notify them of approximate time for processing.
- m) The Board of Assessors reserves the right to make exceptions for instances where the policies listed above are not conclusive. The policy may be amended to reflect those instances. It shall never be the intention of the Board of Assessors to withhold any information subject to the open records act. All details of policy shall be in accordance and be amended upon changes in the law, as necessary.
- n) Should an applicant pass away, the redaction may stay on the parcel unless the property is sold. (See County Attorney Opinion, dated 12/2020)
- o) Should an applicant change employers, the redaction will stay on the parcel unless the property is sold. (See County Attorney Opinion, dated 12/2020)

## Policies for Homestead Exemptions

### 1. Manufactured Homes:

- a. When, and if, a mobile home is removed from property receiving homestead exemption and another mobile home is placed on the property by the same owner, the exemption shall remain on the property other than the Freeze Exemption. Notification is sent to the taxpayer & taxpayer must sign for new mobile home to have freeze exemption.

### 2. Spouse(s):

- a. In cases where homestead was lost due to property being transferred from one spouse to another where the receiving spouse had no previous interest and no return was made, the Board of Assessors may grant the homestead exemption.
- b. When homestead is lost due to the death of a spouse and title passes to the surviving spouse by legal document, homestead shall continue with the surviving spouse upon proof of identity. Homestead shall begin the year identity is established.
- c. Office staff will mail a death letter to the address the tax bill is mailed to the family of the deceased. If no response is received, the exemption will be removed from the record.
- d. When a homestead is titled only in the husband or wife's name, then the homestead must be signed by the individual that owns the property.

### 3. Ownership for Family Farms, Joint Survivorships, Etc.:

- a. Should a property be titled in the name of a Trust when an owner signs for Homestead Exemption, office staff shall request the trust paperwork to prove the person signing for Homestead is on the Trust paperwork.
- b. Should a property already have Homestead Exemption and the name is change to a trust name, office staff shall mail a 30-day letter requesting the submission of the trust paperwork before the homestead is removed.
- c. O.C.G.A 48-5-40: Should a taxpayer have a Contract to Purchase Property and apply for homestead exemption, then the exemption may be granted upon office staff reviewing the Contract to Purchase.
- d. Specified ownership of a property shall be considered as in the following table:

<u>Type of Account</u>	<u>Percentage of Ownership Identified</u>
JT TEN (Joint Tenancy)	50% each listed taxpayer
JTWROS (Joint Tenancy With Right of Survivorship)	50% each listed taxpayer (full ownership upon death of either owner)
POD (Payable on Death)	100% first listed taxpayer; transfers to second listed taxpayer upon death of first)
IRA-Individual Retirement Accounts Dividends (and all associated)	Exempt from Earned Income Totals NON-Exempt and must be included in Earned Income Totals

### 4. Miscellaneous:

- a. This policy is to assist office staff in accepting and processing homestead exemption applications to ensure the taxpayer is treated equally and is given the appropriate information concerning all homestead exemptions. This policy is considered as minimum requirements for the application process.
  - I. Office staff shall:
    - 1) Evaluate all exemptions the applicant is eligible for.
    - 2) Verify mailing address AND physical address

- 3) Obtain Phone Number
- 4) If Mobile Home, note on card
- 5) Employees initial & note current Tax Commissioner
- 6) RECEIPT must be given showing date signed & exemption applied for
- 7) Obtain a copy of taxpayer's driver's license to verify taxpayer is a resident of Georgia & scan to property record.

**II. HB 1166 Habersham County Homestead Exemption (EL7F)**

- 1) Print a property record card to note changes/no changes (this card has a printed date.
- 2) Review square footage breakdown with sketch of house with taxpayer
- 3) Taxpayer must initial card reflecting no corrections or changed noted.
- 4) Office Staff shall write the Base Value on the front of the L7F card with a breakdown of the land value (LV) and house value (HV).

**III. Age 62/65 & Disability**

- a. If unsure of income, complete L1 and L2 exemption (L2 will be given IF proof of income is supplied in timely manner)
  - 1) Supplemental information (proof of income, disability letters, etc) should be highlighted or circled on information sheet.
  - 2) Disability letters from the Social Security Administration and/or Department of Veteran's Affairs shall constitute sufficient evidence to the disability of the taxpayer; either of these letters shall be used in lieu of the two required doctor's letters due to the nature of their existence.

**IV. Income Based Exemptions-Eligibility Requirements**

- a. In all situations with submission of applicants for homestead exemption, where income is a determining factor of eligibility, all applicants shall submit a copy (or office staff to make copies from taxpayers' files) of their prior year's income tax returns; including but not limited to, IRS Form 1040, any W-2 forms, or other similar documentation deemed necessary by the office staff and/or Board of Assessors. Income documentation is solely collected to provide proof of eligibility and shall NOT be given to anyone regardless of the situation.
- b. Any taxpayer may request their social security numbers be redacted on the copy of the Income Tax Return submitted for income documentation for the homestead exemption. Staff shall abide by these wishes and use a heavy marker to strike through the taxpayers' social security number on all related documents, with exception of the original homestead exemption application(s).
- c. Should a taxpayer/applicant not be required by IRS regulations to file an income tax return for the prior year and did not do so, the taxpayer/applicant may sign an Income Affidavit form provided by the staff. This Affidavit of Income shall serve as a legal means to provide eligibility for the homestead exemption applied.
- d. In any case where a taxpayer/applicant of a homestead exemption refuses to supply a copy of his/her IRS Income Tax Return, office staff shall physically review their income tax return, determine eligibility, and make detailed notes using an income affidavit form, with the taxpayer's signature. This will suffice ONLY in a situation with adamant refusal to copy their income tax returns.

- e. Should a taxpayer pull money out of their self-contributed pensions & Annuities (retirements) this amount would be considered as EXEMPT from the \$12,000 income limit.
- f. Should a taxpayer have short term or long-term disability on their federal 1040 IRS form, then this amount would be considered as EXEMPT from the \$12,000 income limit.
- g. Should a homestead be denied for any reason, office staff shall place the application in the next tax year box for 1 year. After the first year, the homestead will be placed in the dead file if the taxpayer fails to meet all the qualifications.
- h. Should a taxpayer file an extension on their income taxes with the IRS, the taxpayer must provide proof of that extension with the Form 4868 that is submitted to the IRS.
- i. An audit is completed every 5 years for all income based homestead exemptions. An audit letter is mailed but if no response is received, the exemption is removed.

**V. Applications:**

- a. When completing a homestead exemption application, staff should place the first taxpayer's last name & first name on the application for easier filing of application even if they are not signing the application.

**VI. Driver's License:**

- a. Office staff will obtain a copy of the taxpayer driver's license that is filing for homestead exemption.
- b. Driver's License must be changed to correct address prior to April 1<sup>st</sup> of the tax year in which the taxpayer is seeking approval of homestead.

**VII. Veteran Exemptions:**

- a. Should a taxpayer sign for a 100% disabled veteran exemption the Board will review those applications immediately and may or may not approve for the current tax year depending on when the taxpayer was considered disabled through the Veteran's office.
- b. Should a taxpayer receive their deceased spouse military pension, our office will consider this amount as EXEMPT from the \$12,000 income limit.
- c. Taxpayers with veteran exemption may be audited every 3 years.
- d. When a taxpayer has the veteran exemption, they will receive the exemption on the entire property regardless of multiple buildings and outbuildings.

## Policies for Covenant Properties

Anyone signing a Covenant card must show picture ID before signing.

Anyone applying for someone other than themselves must have legal documentation empowering them to do so. EXAMPLES: POWER OF ATTORNEY, ATTORNEY-IN-FACT OR COUR APPROVED FIDUCIARY, ETC.

### 1. Conservation Use:

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
- b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
- c. All property under covenant shall have proper notation made on the property record card.
- d. Applications for covenant on property owned by more than one person must have the application signed by all parties. In the case of property owned by a Family Corporation, all officers are required to sign, and a copy of the State Charter must be provided. If husband and wife own the property, both parties must sign. If one party of a husband and wife ownership is unable to sign due to medical reasons a CUVA Unable to Sign Form must be filed with application.
- e. An owner can add newly acquired property to an existing covenant for the remainder of the covenant unless the newly acquired property exceeds more than 50 acres. (House Bill 916)
- f. All buildings on covenant property must be field checked.
- g. Any property with an improvement on it will have the value of the improvement and 1.00 acre excluded from the Conservation Use covenant. (House Bill 916) If the house is torn down and the property sell then the 1.00 acre cannot be combined back together until the covenant expires. When a house is built after the covenant is signed, the 1.00 acre will not be split out until the covenant is up for renewal.
- h. All property must be good faith production of agricultural or timber products to be approved for Conservation Use Valuation. "Primary Purpose" is the "principle use to which the property is devoted, as distinct from an incidental, occasional, intermediate or temporary use for some other purpose not detrimental to or in conflict with its primary purpose". (GEORGIA CODE ANNOTATED 48-5-7.4) (AS AMENDED)
- i. The owner of land totaling less than 10 acres, after the appropriate underlying property is excluded for residential use, shall be required by the BOA to submit additional relevant records regarding proof of bona fide conservation use for qualified property. (See GEORGIA APPRAISAL PROCEDURES MANUEL 560-11-6-.03 (b))
- j. Appraisal staff shall visit all property when a new covenant, renewal covenant, or continuation of Conservation Use Valuation is filed in our office.
- k. The Board of Assessors must provide proof of an on-site inspection of the property if it is denied Conservation Use for the primary purpose not being agricultural or timber related. (House Bill 916)
- l. In the case of property exchange, a letter stating the reason for the exchange and benefit to the taxpayer and the County shall be submitted to the Board of Tax Assessors for approval. Exchange or sale of property for right-of-way due to County ordinances shall not be considered a breach of the covenant without penalty to the taxpayer..

- m. Any property under a Conservation Use covenant where there is a change in ownership and/or acreage shall be notified to sign an updated application for CUV reflecting the appropriate change.
- n. Upon the death of an owner of property under a Conservation Use covenant, the office shall notify the surviving family and/or agent of the status of the covenant (exclusions apply when information of death is not attainable by office staff).
- o. Upon a breach of a covenant, office staff shall compose a memo, including the penalty amount and description of property, to be presented to the Tax Commissioner with a copy forwarded to the County Manager.
- p. Properties that are under Conservation Use Covenants may not be combined with each other until both covenants have expired.
- q. Should a taxpayer purchase a piece of property that is under a Conservation Use covenant, the covenant must be continued until expiration unless a breach of covenant is determined.
- r. When a split occurs, for mortgage purposes, only the split portion will be required to file a continuation.
- s. An application for continuation of such current use assessment upon a change in ownership of all or a part of the qualified property shall be filed on or before the last date for filing tax returns in the year following the year in which the change in ownership occurred. (Official Code Georgia Annotated 48-5-7.4(j)(1))
- t. A taxpayer may lease up to 6 acres for a cell tower site that will become a separate parcel and be taxed at fair market value. (Official Code Georgia Annotated 48-5-7.4 (p)(5))
- u. The transfer a portion of the property shall not constitute a breach if: (1) the part of the property transferred is used for single family residential purposes, starting within one year of the date of transfer and continuing for the remainder of the covenant period, and the residence is occupied within 24 months from the date of the start by a person who is related within the fourth degree of civil reckoning and (2) the part transferred does not exceed a total of 5 acres. (Official Code Georgia Annotated 48-5-7.4 (o)(1)(2))
- v. Should a taxpayer tell office staff, they are registered as Agri-Tourism, taxpayer must submit a copy of certification to maintain with the application.
- w. If one-half or more of the area of a single tract is used for a qualifying purpose, the tract shall be considered as used for its qualifying purpose unless some other type of business is being operated on the unused portion.
- x. Corn mazes are allowed on covenanted property however, the taxpayer must gather the corn.
- y. Releases for Conservation Use Covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.
- z. Releases can be signed by the Board even though no one has signed the application. Office staff will write the word "Expired" or "Breached" on signature line so the Board can approve the release.
- aa. Any taxpayer that wants to breach the Conservation Use covenant 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 shall submit documentation. The documentation should be from their primary physician treating their illness or disability and shall include the name of the physician, practice name, and reason of illness or disability.

## 2. Preferential Assessment

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the

- application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
- b. All residential dwellings will have 1-acre home site held out of the Preferential Agricultural Covenant.
  - c. All property under covenant shall have proper notation made on the property record card.
  - d. Releases for Preferential Assessment Covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.
3. **Environmentally Sensitive**
- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
  - b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
  - c. All property under covenant shall have proper notation made on the property record card.
  - d. Releases for Environmentally Sensitive Covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.
4. **Historic Property**
- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
  - b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
  - c. All property under covenant shall have proper notation made on the property record card.
  - d. Releases for Historic Property covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.
5. **Residential-Transitional**
- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
  - b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
  - c. All property under covenant shall have proper notation made on the property record card.
  - d. Releases for Residential-Transitional covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.
6. **Forest Land Protection Act (FLPA)**
- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
  - b. Anyone applying for Forest Land Protection Act must be an individual(s) or any entity registered to do business in the State of Georgia.
  - c. All Covenant applications shall consist of 200 acres or more of forest land.
  - d. Anyone currently receiving Conservation Use or Preferential Assessment may not receive FLPA with either covenant; however, they may make a one-time switch from such covenant to FLPA if the property qualifies. This one-time switch will not constitute a breach.
  - e. Releases for Forest Land Protection Act will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.

## GIS/Mapping Policies

1. It shall be the duty of the Mapping Department to maintain an accurate set of tax maps. The mappers will process all deeds and make all necessary changes on the maps. The maps shall show (when applicable) parcel area in acreage figures. Property lines are to be updated annually.
2. Contiguous tracts may be combined at the request of the owner(s) so long as all tracts are in the same name(s). These requests must be made between January 1<sup>st</sup> and April 1<sup>st</sup> each tax year or during the 45 day assessment notice appeal period.
3. Office staff will verify property taxes are paid on property before combining takes place. A letter of denial shall be mailed if property taxes are not paid.
4. All Power Line Easements (main metal transmission lines) being across properties, will be considered by either a percentage reduction or adjustment in depth factor according to whether the easement effects the front or back of a given parcel as it relates to market value.
5. Property lying within a flood plain shall be given an adjustment, if necessary.
6. All plats used to correct acreage and/or to split into two or more parcels must be dated and recorded by **January 1** of the year for which the adjustment is to be made. Notifications of acreage corrections should be given to the Assessor's office from January 1<sup>st</sup> through April 1<sup>st</sup> or during the appeal period.
7. All new subdivisions, being three or more lots, not having final approval by **December 31<sup>st</sup>** of the year in which the subdivision was created but having streets, water lines, power, gas, cable, etc., in place, shall be valued according to the amenities being in place.
8. No subdivisions or subdivided tracts shall be re-combined for at least three years after the initial division of the original tract. At the end of the three years, these lots may be combined at the discretion of the Board of Assessors, contingent upon certain criteria, i.e., activity such as recent sales, improvement, current listing of the property, etc.
9. Absorption Rate: All lots in an approved subdivision shall be separated into individual lots once a subdivision plat is recorded in the Clerk of Superior Court's office. Lots will be valued according to fair market value using the best information available. All unsold lots in a subdivision where less than 75% of the total lots have sold should be calculated with an absorption rate of 50% per lot. All unsold lots in a subdivision where 75% or more of the lots have sold should be valued at fair market value with no absorption rate calculated.
10. Should a developer sell the majority of the subdivision lots to another developer, the new owner shall get an absorption rate of 25%. All unsold lots in a subdivision where 75% or more of the lots have sold should be valued at fair market value with no absorption rate calculated.
11. Subdivisions with final approval and recording after January 1 shall be valued in accordance with Georgia's Assessment Date unless the developer requests, in writing, the lots be separated for taxation. Requests made after April 1 will not be considered. Valuation of these lots shall be in accordance to the condition and marketability on January 1 of the current tax year.
12. Areas designated as common area, green space, etc. (on recorded plats) shall receive a nominal value of \$100. Any property owned by a subdivision's homeowners' association shall receive a nominal value of \$100.
13. Property ownership will be transferred to maintain an accurate chain of title. Accurate chain of title shall mean property transferred by  
ACCEPTABLE DEED, WARRANTY OR QUIT CLAIM, YEARS SUPPORT, OR COURT  
ORDERED DOCUMENTS.
14. All properties listed in the name of a deceased owner shall remain in the name of the Estate of that individual owner unless/until an officially recorded document (Deed of Assent, Executors Deed, or



Affidavit) transferring ownership has been produced to the office of the Board of Assessors within the standard limitations and calendar year for each tax digest as to accurately list the January 1<sup>st</sup> owner of each tax year.

15. The Board of Assessors shall be presented for final approval/decision for any special circumstances where the policies and procedures are not clear for action to be taken by office staff.
16. One (1) acre will be held out as a site for each cell tower unless otherwise noted in the contract.
17. Annexed Property will become effective for ad valorem tax purposes as of January 1<sup>st</sup> following the annexation. (Attorney General Opinion 69-259)

### **Exempt Property Policies**

1. All requests for exempt status shall be made by filing an application form with the Tax Assessors office except in cases where the property is deemed "exempt" based on information obtained by the Tax Assessors' office.
2. No property shall be considered for Exempt Status unless taxpayer submits a written request for consideration, preferably an Office Application for Exempt Status.
3. Additional documents, necessary in determining eligibility, may be requested prior to review by the Board of Assessors. Subpoenas may be issued to obtain necessary information and/or documents for final determination of the request.
4. When the Board of Assessors approves or denies an application for Exempt Status, the Deputy Chief Appraiser will send notification to the owner.
5. All property that has been approved with Tax Exempt Status will have proper notation made on the property record card.
6. At the First meeting of each Tax Year, Board of Assessors will approve or deny a listing of all Exempt Property in Habersham County.
7. Purely Public Charity exempt parcels will be reviewed once a year to maintain exempt status. All other exempt parcels will be reviewed every 3 years.

## Manufactured Housing Policies

### 1. Homestead Exemption:

- a. When, and if, a mobile home is removed from property receiving homestead exemption and another mobile home is placed on the property by the same owner, the exemption shall remain on the property except for the Homestead Freeze exemption. A letter will be mailed asking the taxpayer to come in and complete a new freeze exemption.
- b. All laws concerning homestead exemptions shall be followed; however, in cases where manufactured homes are purchased prior to January 1<sup>st</sup> of that tax year and the title has not been changed, exemption may be approved with a contingency for the submission of the proper current title listing of ownership of the manufactured home. A taxpayer may submit documentation to establish January 1<sup>st</sup> ownership for purposes of determining eligibility for homestead exemption for the tax year; such documentation may include current title, financial documentation provided by the individual's bank, Mortgage Company, closing documents or other effective ownership documentation to indicate accurate and current ownership information. The BOA staff shall confirm with the Tax Commissioner's Office of current action being taken to resolve the transfer of title by the current owner/homestead exemption applicant. The contingency approval shall remain in effect until the billing period for the current year's digest or October 1<sup>st</sup> of the same year, whichever date occurs first. The BOA may approve the homestead exemption application with contingency during the standard review period of homestead exemption applications; however, the approval shall not become effective until submission of proper documentation of the proper title transfer of the manufactured home owned by the homestead exemption applicant/property owner by the contingency deadline. Should the homestead exemption applicant/property owner fail to transfer the current title of the manufactured home by the contingency deadline, the current digest years homestead exemption application shall then become denied for failure to meet eligibility requirements. The property owner may then apply for the next tax year by submitting the proper application for homestead exemption with all ownership requirements applicable for determination of eligibility for the new application submitted. Any instance that is not covered in the guidelines shall be reviewed on a case by case issue.

### 2. Digest:

- a. Board will approve the mobile home digest prior to January 5 of the tax year before submitting to the Tax Commissioner.

### 3. Titles:

- a. According to the Tax Commissioner and Georgia State Law, all manufactured homes shall have titles (1963 & up) unless the owner of such manufactured home has successfully completed the process for a Certificate of Permanent Location. A title must be applied for before ownership can be transferred. A warranty deed shall not be considered transfer of title and shall not replace the title originally given to the manufactured home except when a Certificate of Permanent Location has been obtained. All manufactured homes shall be considered personal property unless homestead exemption has been filed and approved. In such cases of Certificate of Permanent Location, the manufactured home shall be considered real property until such time a Removal of Permanent Location is issued where the manufactured home becomes personal property. Any instance not considered in this paragraph may be reviewed and decided upon on a case by case basis.
- b. All manufactured homes must have the title changed within 45 days of purchase.

**4. Decals:**

- a. According to Georgia Law, all manufactured homes must “prominently display” a current tax year’s decal. As agreeable by the Tax Commissioner, all manufactured homes deemed as having “no value” by an appraiser of the Tax Assessors office shall forego the requirement of obtaining a decal from the County Tax Commissioner each year. In lieu of this decal, a written notice by the Tax Assessors office will be issued the first year the subject is deemed of “no value”. This written notice shall be displayed on the manufactured home in such a way that any County official may have easy visibility of such notice. This notice will remain for subsequent years or until manufactured home is destroyed. Such notice shall be given to the taxpayer at no cost for the first year; however, if this notice is lost or destroyed, a replacement notice must be given. The taxpayer shall pay a sum of \$5.00 for each replacement notice.

**5. Permits:**

- a. If the Tax Commissioner’s office forwards a copy of the “Relocation Permit” for a manufactured home, the office staff shall hold the Building Permits for manufactured housing until a corresponding Relocation Permit is obtained then a site review and appraisal shall be performed. Should the office find Building Permits with no matching Relocation Permit, the appraisal staff shall confirm the existence of the manufactured home listed on such permit and list on the current year’s tax digest accordingly.

**6. Corrections and Deletions:**

- a. Non-homestead mobile homes shall be maintained on the Assessors’ records in a manner of January 1<sup>st</sup> owner’s name, location, description, and value. This information is generally obtained from the Tax Commissioner’s office and review of property by a field appraiser. To assure taxability of the current year, an appraiser shall visit the location and ascertain any information available. This verification of existence and/or other information shall be updated, if needed, in the Assessors records and forwarded to the Tax Commissioner for final ruling concerning current year’s taxes and/or any delinquent tax bills. It is the understanding of the Board of Assessors that the office can relate information and facts obtained by the staff to the Tax Commissioner, but consent of error and releases must be made by the Tax Commissioner.

### **Motor Vehicle Valuation Policy**

1. All appeals of automobile valuations shall be submitted in writing.
2. Submissions should include tag number, State Valuation, current mileage, current condition, and any other information deemed necessary to complete the appraiser’s review and recommendations.
3. Upon submission of an automobile valuation appeal, the Personal Property Appraiser shall review the information included in the appeal and determine the most accurate fair market valuation to be recommended to the Board of Assessors.
4. The Personal Property Appraiser shall utilize a valuation resource guide, if available, to compare and analyze information necessary in determining an accurate valuation. Physical inspections will be considered when the book value approach is inadequate (vehicle wrecked, motor not repairable, vehicle inoperable, etc.).
5. Once the Personal Property Appraiser determines a value for the vehicle under appeal, the appraiser shall forward the recommended valuations directly to the Tax Commissioner for change.

## Personal Property Policies

### 1. General Guidelines:

- a. The appraisal staff shall on behalf of the Board of Assessors investigate diligently and inquire into property owned in county for purpose of ascertaining what real and tangible personal property is subject to taxation in the county and require proper return of property taxation. O.C.G.A. 48-5-299(a)
- b. Appraisal staff shall deem any property owner that does not file a return by the deadline as returning for taxation the same property as was returned or deemed to have been returned in the preceding tax year at the same valuation as was finally subject to taxation the preceding year. O.C.G.A. 48-5-20
- c. The appraisal staff shall follow all the guidelines set forth in the Appraisal Procedures Manual (APM).
- d. When valuing items that have been overhauled the appraisal staff shall use the composite conversion factors furnished by the Department of Revenue.
- e. All personal property in the county is to be individually reviewed within each three-year period.
- f. O.C.G.A. 48-5-16 requires that Personal Property used in connection with a business be returned in the county where the main office is or where it is more or less permanently located.
- g. O.C.G.A. 48-5-314 classifies the records of the taxpayer in the county's files as confidential and not open to public inspection.
- h. The Board of Assessors will officially adopt the Personal Property Reporting Forms set by the Department of Revenue.
  - a. PT50-A-Aircraf
  - b. PT50-M-Martine
  - c. PT50-P-Business Personal Property
- i. O.C.G.A 48-5-48.1 – Freeport Exemption for Habersham County:
  - a. Raw Materials – 100%
  - b. Goods in Process – 100%
  - c. Finished Goods – 100%

### 2. Audit:

- a. Appraisal staff shall perform, consistent with Georgia law, audits of the records of the property owners to verify the returns of personal property.
- b. Appraisal staff shall audit all personal property returns every three to five years. These accounts will be selected on a fair and random basis consistent with the requirements of O.C.G.A. 48-5-299. (See Page 32)
- c. Appraisal staff shall forward any account to the County Attorney that fails to submit information that was requested with the subpoena for appropriate action and the Businesses that fail to claim their certified subpoena, the Code Enforcement officer would hand deliver these. (Addendum C)

### 3. Miscellaneous:

- a. Manufactured Homes will be valued utilizing the Bi-Tek, LLC. The N.A.D.A. Manufactured Home manual will be utilized as an alternative valuation method when deemed necessary by the staff. Manufactured homes located in the County will be inspected to determine if the proper decal is attached to and displayed on the manufactured home by the owner as provided by law, notify the residents of those manufactured homes to which a decal is not

attached of the provisions of Code Sections 48-5-492 and 48-5-493; and furnish to the Tax Collector or Tax Commissioner a periodic list of those manufactured homes to which a decal is not attached. Appointment of agent for inspections shall be determined by the County Commissioners.

- b. The Department of Revenue/Local Government Services adopted a new REVENUE CHAPTER 560-11-10 ENTITLED "APPRAISAL PROCEDURES MANUAL" on September 17, 1999, with an effective date of October 10, 1999. This chapter established ten rules 560-11-10.01 through 560-11-10.10. This chapter was promulgated pursuant to O.C.G.A. 48-5-269.1 which directed the Revenue Commissioner to adopt by rule, subject to CHAPTER 13 OF TITLE 50, the "GEORGIA ADMINISTRATIVE PROCEDURE ACT", and maintain an appropriate procedure manual for use by County property appraisal staff in appraising tangible real and personal property for ad valorem tax purposes. REVENUE RULE 560-11-10.08 is a new rule that establishes technical procedures to be followed. The APPRAISAL PROCEDURES MANUAL will now constitute the basis for personal property unless otherwise noted within this policy booklet.
  - c. Only the official stamp of the U.S. Post Office will determine the postmark and the date of mailing through the U.S. Post Office. If mailed through a commercial service entity (Federal Express, UPS, ETC) the date of receipt as verified by the mailing service will determine timely filing. In-house postage meter stamps will NOT be considered if date is different from U.S. Post Office Stamp or commercial service date of receipt.
  - d. Subpoenas may be issued in accordance with Georgia Law to obtain necessary verification information for accounts that filed reports with an appraised value of \$7,501 or more if said verification information requested on the report form is not submitted. This information will include, but not be limited to, taxpayers' general ledger, journals, book depreciation records, physical inventory.
  - e. Every personal property return shall be subject to review under the provisions of the Appraisal Procedures Manual, RULE 560-11-10.08(04) COPYRIGHTED.
  - f. Any equipment not being used in a business where the equipment is being phased out or completely liquidated (not in use) may be allowed a 75% discount from the depreciated value of the equipment in question.
  - g. Personal Property accounts exceeding a \$7500 (100%) value discovered by verification procedures other than a field audit will be set up for property taxation for the year of discovery and, at a minimum, two previous years if applicable. Additional years within the statute of limitations may be assessed at the discretion of the Board of Tax Assessors.
4. **Overhaul:** When appraising machinery, equipment, furniture, personal fixtures, and trade fixtures, the appraisal staff shall consider the cost of all expenditures, both direct and indirect, relating to any efforts to overhaul an asset to modernize, rebuild, or otherwise extend the useful life of such asset. The following procedure is to be used by the appraisal staff to estimate the value of an overhauled asset: An adjustment to the original cost of the asset is made to reflect the cost of the components that have been replaced. The cost of the overhaul is divided by an index factor representing the accumulated inflation or deflation from the year of acquisition of the asset on which the overhaul was performed to the year of the overhaul. This amount is then subtracted from the original cost of the asset being overhauled. The remainder is then multiplied by the composite conversion factor for the year of the original acquisition as specified in Rule 560-11-10-.08(5)(f)(4)(iii) of this section. The current year's composite conversion factor is then applied to the cost of the overhaul, and these two figures are combined to represent the estimate of value for the overhauled asset.

5. **Salvaged Equipment:** Appraisal Staff will follow Rule 560-11-10-.08 (5)(b)(3) as listed in the Appraisal Procedures Manual when determining values for salvaged equipment.
6. **Freeport:** The appraisal staff shall reconcile the figures reported on the freeport form to any inventory totals that may have been returned by the property owner. The appraisal staff may obtain relevant information as is available from financial records or other records of the property owner when needed to reconcile the figures reported on the application. Once the appraisal staff has completed the reconciliation, it shall be forwarded to the board of tax assessors for approval or denial. When denial, they shall include the reasons for their recommendations. (Appraisal Procedures Manual 560-11-10-.08 (1)(c))

### Appeals & Assessment Notice Policies

1. All returned assessment notices will be posted at County Courthouse for 30 days. Probate Court Judge will certify the listing.
2. Taxpayers will have 45 days from the date on the postmark of the Assessment Notice to file an appeal.
3. Appeals may be faxed or email to our office.
4. If an appeal is filed and the taxpayer does not designate an appeal path as required by O.C.G.A. 48-5-306, the appeal must automatically revert to the BOE.
5. If an appeal is filed after the deadline, a letter will be mailed indicating it is not valid and it will be reviewed for the next tax year.
6. In cases where arbitration is chosen, an appraisal must be submitted within 45 days. If an appraisal is not submitted with 45 days, the appeal will terminate unless taxpayer notifies BOA to send to BOE.
7. In cases where an appraisal is submitted, office staff may contact the appraisal company/person to find out if the appraisal was for a refinance or for tax purposes. If appraisal is not for tax purposes, office staff does not need to use the appraisal. A letter of acceptance or rejection will be sent to the taxpayer within 45 days of receiving appraisal.
8. In cases where a taxpayer does not show to the Board of Equalization, they can have the 299C apply if they supply evidence with the appeal.
9. The following should be provided to property owners filing or in lieu of filing appeals shall include, but not limited to:
  - \*Property record card of the property subject to an appeal.
  - \*Map of the property & immediately surrounding area.
  - \*Copy of the property owner's appeal form if available.
  - \*Property record card of typical comparable properties used as qualified comparable properties.
  - \*Form PT-311-1 Appeal rights & guidelines.

## Audit Selection Criteria for Personal Property Accounts

The Habersham County Board of Assessors shall review or audit all personal property accounts at least once every 3 years contingent on the yearly budget amount. These accounts will be selected on a fair and random basis consistent with the requirements of O.C.G.A. 48-5-299.

Accounts will be ranked in size according to the Fair Market Value to include the following categories:

<u>Account Class</u>	<u>FMV Size</u>
i.	Under \$50,000
ii.	\$50,000-\$250,000
iii.	\$250,001-\$1,000,000
iv.	\$1,000,001-\$5,000,000
v.	\$5,000,001-\$50,000,000
vi.	Over \$50,000,000

Any accounts that fail to file a return shall be subject to an audit.

Any accounts that have excessive decreases, disposals, or excessive loss in value shall be subject to an audit.

Any accounts that have Freeport Exemption and report no taxable inventory, shall be subject to an audit.

This policy shall not be so restrictive as to prevent any account from being audited as the need should arise due to unforeseen circumstances.

\*APM: Audit Selection Criteria (section 560-11-10.08(4)(e)—The Appraisal staff shall recommend to the board of tax assessors a review and selection criteria, and the appraisal staff shall follow such criteria when adopted by the board. The criteria should be designed to maximize the number of personal property tax returns that may be reviewed or audited with existing resources. The criteria should be fair, unbiased, and developed consistent with the requirements of O.C.G.A. 48-5-299. All personal property accounts should be reviewed or audited at least once every three years.

\*O.C.G.A 48-5-299(a) – It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law.

**Habersham County Board of Tax Assessors  
Retention Schedule**

<u>Title</u>	<u>Retention</u>	<u>Description</u>
Address Changes	2 years	
Affidavits	5 years	Worksheets & Final Affidavits
Assessment Appeals	3 years	Case Files, Closed
Assessment Notices	3 years	Undeliverable Notices
Attorney Opinions	Permanent	
Bank Statements	7 years	
BOE Appeals	3 years	
Boat Registration Listing	3 years	
Car Tag Appeals	2 years	
Conservation Use	5 years	Applications, Expired
Death Certificates	1 year	
Deeds	5 years	
Exempt Applications	1 year	Expired, Sold
Federal Aviation Listing	3 years	Airplanes
Field Cards	7 years	Worksheets of Appraisers
Homestead Exemptions	5 years	Applications, Expired & Income **Audit every 5 yrs.
Homestead Reports	5 years	i.e. Audit Listing, Reconciliation Listing, etc.
Invoices	5 years	
Meeting Notices	5 years	
Minutes/Agenda	Permanent	
Mobile Home Appeals	7 years	Case Files, Closed
NADA Guides	5 years	
Property Record Cards	7 years	Field Cards
Personal Property Audit Records	7 years	Worksheets & printouts from Audit Company
Personal Property Record Cards	7 years	After Sold
Personal Property Returns	7 years	
Policies & Procedures	Permanent	
Public Utilities	7 years	Worksheets from DOR
Real Property Record Cards	Permanent	



Receipt Books	5 years	
Sales Ratio Studies	10 years	
Tax Digests	14 years	
Taxpayers Return of Real Property	5 years	
Timber Forms	5 years	
VRef Aircraft Guides	5 years	

### IRS Form 1040, 1040A, 1040 EZ Line-by-Line Non-Exempt/Exempt Status

Line #	Line Listing	Exempt or NON-Exempt from Earned Income Totals
1	Wages, Salaries, Tips	NON-Exempt
2 a/b	Taxable Interest	NON-Exempt
3 a/b	Ordinary Dividends	NON-Exempt
4 a/b	IRA Distributions	Exempt
5 a/b	Pensions and Annuities	NON-Exempt ***** Unless Determined to be self-contributed because Exempt.
6 a/b	Social Security Benefits (including Disability Benefits)	Exempt
7	Capital Gains/Loss	NON-Exempt
8	Other Income	NON-Exempt
9	Total Income	NON-Exempt
11	Adjusted Gross Income	**** Income*****

### IRS Form 1040 SR (Senior Citizens) (Same as above just larger print)

Line #	Line Listing	Exempt or NON-Exempt from Earned Income Totals
1	Wages, Salaries, Tips	NON-Exempt
2 a/b	Taxable Interest	NON-Exempt
3 a/b	Ordinary Dividends	NON-Exempt
4 a/b	IRA Distributions	Exempt
5 a/b	Pensions and Annuities	NON-Exempt ***** Unless Determined to be self-contributed because Exempt.
6 a/b	Social Security Benefits (including Disability Benefits)	Exempt
7	Capital Gains/Loss	NON-Exempt
8	Other Income	NON-Exempt
9	Total Income	NON-Exempt
11	Adjusted Gross Income	****Income*****

\*\*\*DO NOT count military pensions

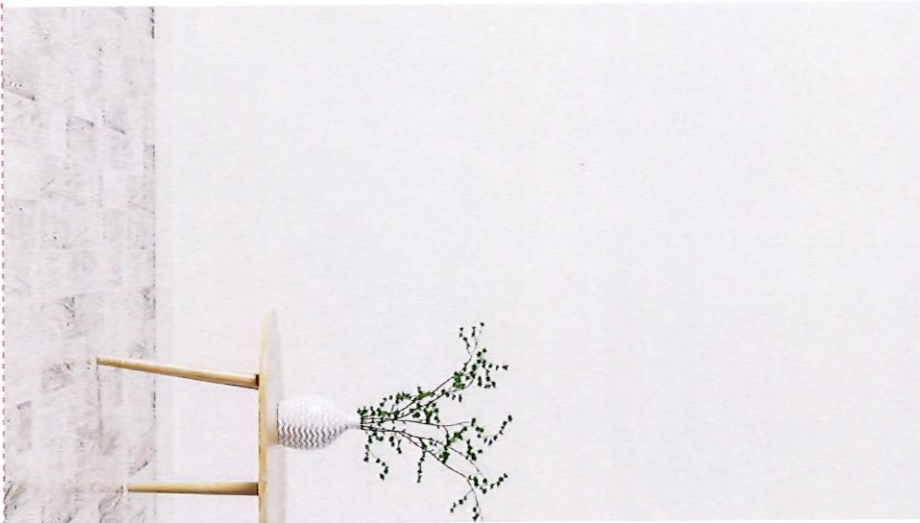
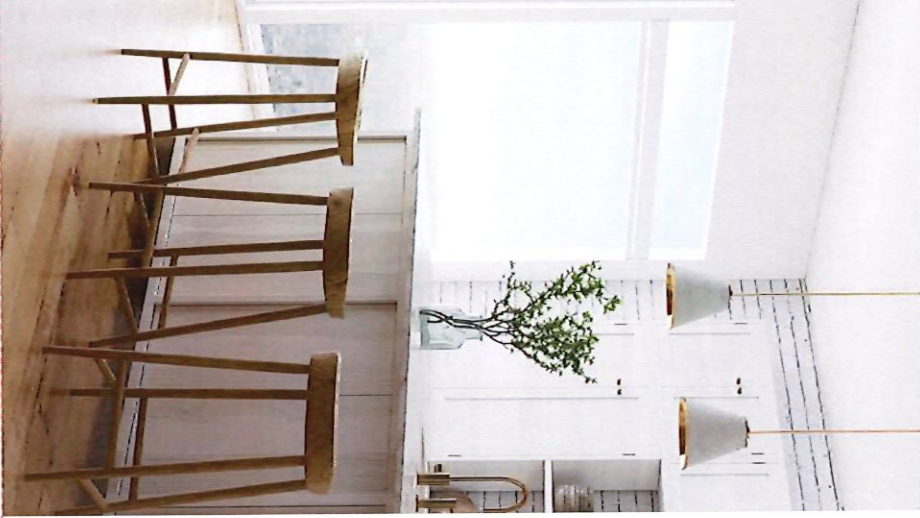
\*\*\*DO NOT count widows pensions

## Master Timeline for Functions of the Board of Assessors

January 1	Open Books Mobile Homes Returned for Taxation Date of Assessment
January 5	MH Digest to Tax Commissioner
January 7	Work to begin on previous year sales reviews
January 15	Freeport forms mailed
February 1	Work on final sales ratio report; Begin working returns
April 1	MH Returns Due MH Tax Bills Due Close Books Last day for filing applications for the current year
April 15	Mail 30-day Intent to Breach CUVA for failure to file continuation
May 1	Mail Assessment Notices Begin 45-day appeal period until July 31
May 2	Review appeals, make appropriate changes, send 30-day notices until October 15 Forward appeals to BOE, HO, Arbitrator & attend hearings until October 15
June 1	Waiver date for failure to file for freeport
July 2	Review, verify, & Add new personal property until December 31 Create new parcels until December 31 Pick up new Conservation until December 31
September 1	Digest to be submitted
November 1	Mail CUVA expiration letters Field work completed on Mobile Homes
November 15	Tax Bills Due
December 2	Run all UC codes & start review of them
December 31	Mail personal property forms



# Board of Tax Assessors



# Introduction

The Board of Assessors began in 1968 with approximately 8,000 parcels and a staff of 2. Currently, we have over 23,000 parcels and a staff of 7.

In valuing property, the Assessors office consider many factors, such as use, zoning, condition, selling price of similar properties, replacement cost of your property, topography and size, and any other factors deemed pertinent.

We strive to have all information as accurate as possible, but this is where we need your help in certain areas.



# January 1-April 1

## Return Period

- “Return” your property (you declare what value you think your property is worth).
- You are guaranteed an assessment notice, therefore, the right to appeal your property value.

## Homestead Exemption

- To Qualify for homestead exemption, you must own and occupy your home on January 1 of that tax year.
- You must submit your drivers license with the correct mailing address on it.

# January 1-April 1

## Property Combining

- If you own two or more parcels of land that touch each other, and the names on the properties are the same, then you may have your property combined for Tax Purposes.

## Conservation Use

- If you want to keep your property in a 10 year covenant and you are doing agricultural or timber, you may qualify for Conservation Use.
- This exemption saves a lot of money per year on taxes.
- You may send taxpayers to our office to ask questions about See Bonnie



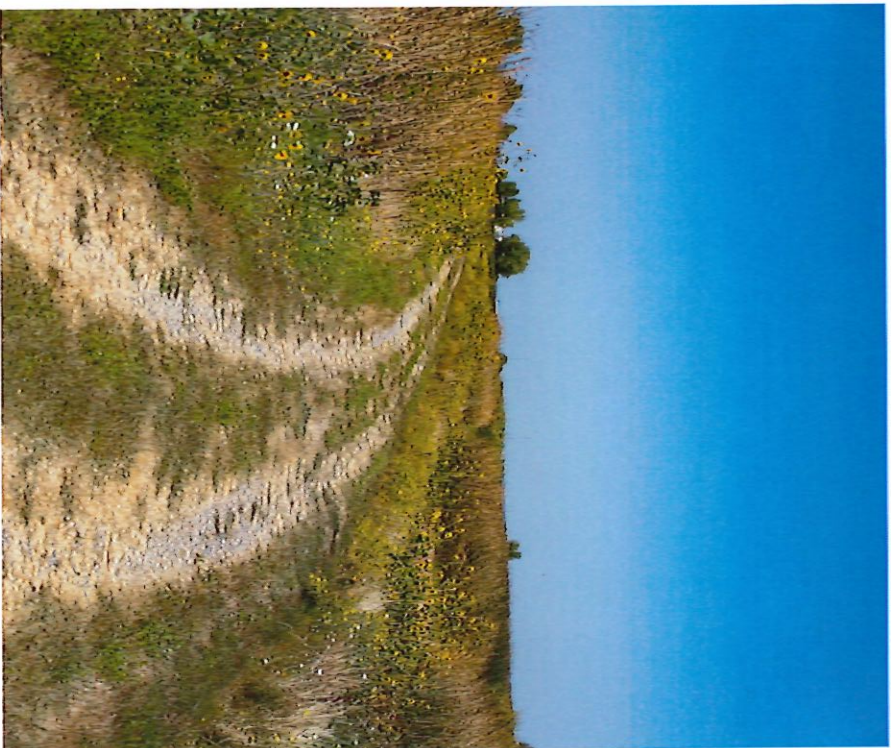
## Information we need from you:



- Homestead Exemptions filed with your city, you must send notification to Amy at [agarmon@habershanga.com](mailto:agarmon@habershanga.com). This is required by law. You can send them as you receive them or just keep a listing and she will call you once a year (usually around May)
- Annexations: As soon as the annexation is passed, please send documents to our office. (A copy of what documents should be sent are included in your packet)

- Zoning Changes: Anytime a zoning change is passed, please notify our office with the property paperwork. (An example is included in your packet)
- Business Licenses: Anytime a Business License is issued, please notify our office. You can send an email to Robin Frady. Her email is included in the packet.
- Building Permits: Please submit a copy of any building permits that are issued to our office. These can also be emailed to Amy and she will be sure they are given to the right appraiser.





- Paving of Streets: Did any of your streets go from gravel to paved? If so, we need to know. Send this information to us also.
- Sewer / Water: Did you extend any sewer / water lines that did not have it before? We need to know this.
- 911 #'s: Do you issue 911 #'s in your city? If so, please send the map/parcel and new address to us.

## **Annexations**

Amy will be emailing out a listing of all the parcels inside your city limits. If you can review it and if you notice any that is not there, please send the annexation paperwork to her and she will get it added on your digest for Tax Year 2024. If you notice any that should not be on the list, please let her know and she can remove it.

# Summary

For our office to be sure you have the proper information on your tax digest each year, we need this information sent to us.

Our contact information is provided today in your packet.



# Amy

# questions?

Thank you for attending today. We strive to work together with you so that you have an accurate tax digest each year. Please feel free to reach out to us should you have any questions.



Approved:                      ✓  
 Denied:                     

Approval Listings  
 February 12, 2024

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application
ADAMS CHAD LARRY	054-007A	EL7F	KRISTI	AMY
ADAMS STUART GORDON	112A-070	ES1, EL7F	KRISTI	AMY
ADDIS ELIZABETH EVE	099-203	ESC, EL2, EL7F	KRISTI	AMY
ADDIS TIMOTHY	124-025L	ES1, EL7F	BONNIE	AMY
AYALA NANCI BRAVO	056-071	ES1, EL7F	KRISTI	AMY
BAKER ALICE MARIE	104-006	EL7F	KRISTI	AMY
BARRETT JOSHUA	106-006A	ES1, EL7F	KERSTON	AMY
BASSETT LISA	020-087	EL7F	KRISTI	AMY
BLACKBURN JASON	052-015A	ES1, EL7F	MEGAN	AMY
BOATNER PATRICK DONALD	047-025	ES1, EL7F	KRISTI	AMY
BOWERS ANDREA J	023-003	ES1, EL7F	KRISTI	AMY
BRACKIN TERRI	124-216	ES1, EL7F	KRISTI	AMY
BROOKS MISTI DAWN	071-082A	ES1, EL7F	KRISTI	AMY
BUDSHAH GABRIEL	144-062J	ES1, EL7F	KRISTI	AMY
CANTRELL AUNDREA C	130-062	ES1, EL7F	KRISTI	AMY
CHANSERI KHAMSAI	088-042Y	ES1, EL7F	KRISTI	AMY
CHEATUM SUSAN BLAIR	065-057	EL2	KRISTI	AMY
CHITWOOD LINDA ANN	042-015	ES1, EL7F	KRISTI	AMY
CHURCH NANCY	064-036A	ES1, EL7F	KRISTI	AMY
COFFEE CASEY JAMES	027-143	ES1, EL7F	KRISTI	AMY
COPE JEFFREY	018-071	ESC, EL2, EL7F	MEGAN	AMY
CROOKSTON DOUGLAS RAY	132-004A	ES1, EL7F	KRISTI	AMY
CRUMBLY CORTNY	075-011	ES1, EL7F	KRISTI	AMY
DELOACHE TERIN COLLIER	125-126C	ES1, EL7F	ROBIN	AMY
FAIN JACKIE	041-049	EL2	KRISTI	AMY
FRANKLIN JONATHAN DAVID	146-008F	ES1, EL7F	KRISTI	AMY
FRANKLIN STEVE EDWARD	129-032	ES1, EL7F	KRISTI	AMY
GAMBOA YORLIE	097-167	ES1, EL7F	KRISTI	AMY
GARDINER CAROL	021-043	EL2	KRISTI	AMY
GOGUEN MADISON	043-157	ES1, EL7F	MISTY	AMY
GRIFFIN KYLER	127-097	ES1, EL7F	KRISTI	AMY
GRISHAM JOANNE	112B-032	ESC, EL2, EL7F	KRISTI	AMY
HAGER HAROLD WILL	043-242	ESC, EL1, EL7F	MEGAN	AMY
HAGLER WILLIAM E	022-031	ESC, EL2, EL7F	KRISTI	AMY
HAGLUND DOROTHY	104-329	EL2	KRISTI	AMY
HAMES RICKY D	124-250	EL1	KRISTI	AMY
HARBIN LARRY	126-058A	ES1, EL7F	KERSTON	AMY

Approved  
 m- Bill  
 a- Curt

HARRIS KATHRYN	025-002T	EL1	KRISTI	AMY
HASIEN ESA	084-055A	ES1, EL7F	KRISTI	AMY
HENSON DIEDRA P	091C-020	ES1, EL7F	KRISTI	AMY
HILL LINDA L	063-118E	ESC, EL2, EL7F	KRISTI	AMY
HOBSON JOHN	027-017E	ESC, EL2, EL7F	MISTY	AMY
HOPKINS MARY BETH	042-074	ES1, EL7F	KRISTI	AMY
JOHNSON COURTNEY	081-004A	ES1, EL7F	KRISTI	AMY
JUSTICE LORETTA S	114C-124	ES1, EL7F	KRISTI	AMY
KENNEDY DEBORAH	110-014	EL2	MISTY	AMY
KLEIN WALTER PHILIP	067-017	ES1, EL7F	KRISTI	AMY
KRIBY ERIC	035-003M	ESC, EL1, EL7F	KRISTI	AMY
LACEY JAMES MATTHEW	010-003A	ES1, EL7F	KRISTI	AMY
LAROSE MICHAEL	132-001C	ES1, EL7F	KRISTI	AMY
LERMA SILVIA	107-020	ES1, EL7F	KRISTI	AMY
LEWALLEN WALLACE	106-001	EL2	KRISTI	AMY
LIN DANNY	112A-076	ES1, EL7F	KRISTI	AMY
LOVELL LINDA E BROOKSHIRE	077-111	EL7F	KRISTI	AMY
LOVISEK WANDA B	140-010	EL1	KRISTI	AMY
MACLEOD KAREN	104-186C	EL1	KRISTI	AMY
MANEY JOY	104-319A	ES1, EL7F	MISTY	AMY
MCCOLLUM BARRY D	100-050	ESC, EL1, EL7F	KRISTI	AMY
MCCONNELL WILLIAM ROSS	055-023E	ES1, EL7F	KRISTI	AMY
MCENTIRE CHARLES KENNETH JR	099-204A	ES1, EL7F	ROBIN	AMY
MCGLONE URIAH STAVE	110-127	ES1, EL7F	KRISTI	AMY
MCKAY BRENDA	043-223	ESC, EL2, EL7F	KRISTI	AMY
MEDDERS JENNA ANN	099-058	ES1, EL7F	KRISTI	AMY
MERCER VERA H	124-050D	ES1, EL7F	MISTY	AMY
MERCK BONNIE	130-189	EL7F	KRISTI	AMY
MULLINS ALYSSA MARIE	114C-133C	ES1, EL7F	KRISTI	AMY
MURPHY MARILYN G	03-053	EL1	KRISTI	AMY
NORTON JANET	092-020	EL2	KERSTON	AMY
PAYNE BARBARA ANN	100-003	ESC, EL1, EL7F	KRISTI	AMY
PIPPIN MATTHEW	100-032	ES1, EL7F	KRISTI	AMY
PORTER NATHAN A	026-071	ES1, EL7F	KRISTI	AMY
PUCHSTEIN CARL	068-096	ESC, EL1, EL7F	KRISTI	AMY
RISICK HOWARD A	033-048K	ESC, EL1, EL7F	KRISTI	AMY
ROBINSON BARBARA	029-002	EL2	KERSTON	AMY
ROSE CARY PARIS JR	022-112	ES1, EL7F	KRISTI	AMY
SAUNDERS RICHARD	134-010B	EL2	AMY	AMY
SIMMONS KINDALL	050-027T	ES1, EL7F	KRISTI	AMY
SLATON BLAKE	044-111	ES1, EL7F	MISTY	AMY
SLOAN JANICE	026-005	ESC, EL1, EL7F	KRISTI	AMY
SMITH STEVEN S	028-224	ES1, EL7F	MISTY	AMY
SOMCHITH WATSANA	046-029D	ES1, EL7F	MEGAN	AMY



STEPHENS ALICE	140-099	ESC, EL1, EL7F	MEGAN	AMY
STILL DANNY R	078-098C	ES1, EL7F	KRISTI	AMY
THRELKELD PAMELA	104-275	ES1, EL7F	KRISTI	AMY
TOLBERT JESSICA	114C-133F	ES1, EL7F	MEGAN	AMY
TORRES DYLAN	029-070	ES1, EL7F	MEGAN	AMY
WADE ARNOLD	029-035	ESC, EL2, EL7F	KRISTI	AMY
WEATHERSTONE CHARLES E	021-250J	ESC, EL1, EL7F	KRISTI	AMY
WEBB SHARON STANDRIDGE	009-055	ES1, EL7F	KRISTI	AMY
WEEMS ASA	125-013	ES1, EL7F	KRISTI	AMY
WESTMORELAND DEBORAH	042-021	EL7F	AMY	AMY
WILKIE BETTY S	005-072	ESC, EL2, EL7F	KRISTI	AMY
WILLIS DARIN	027-122C	ES1, EL7F	KRISTI	AMY
WILLIS ROGER	040-048E	ES1, EL7F	JOAN	AMY
WILMOT DONALD C	065-041	ES1, EL7F	KRISTI	AMY
ZIEGLER KENNETH	124-188	ES1, EL7F	KRISTI	AMY

CUVA APPLICATIONS  
2/12/2024

TO BE RELEASED

<u>NAME</u>	<u>MAP</u>	<u>PARCEL</u>	<u>ACREAGE</u>	<u>TYPE</u>	<u>COMMENTS</u>
ADDIS, TIMOTHY K & STEPHANIE P	73	15	66.68	EXPIRED	
BREWER, ALICE & BOBBY	22	4	33.45	EXPIRED	
BREWER, ALICE & BOBBY	22	4	31.61	EXPIRED	
BROWN, MARK S	49	24	17.99	EXPIRED	
BROWN, MARK S	47	052B	32.87	EXPIRED	
CHURCH FARMS INCORPORATED	73	15	66.68	EXPIRED	
CHURCH, ANTHONY	39	38	204.24	EXPIRED	
GRAHAM, BEVERLY & LUTRELL, SARA	22	4	33.45	EXPIRED	
HAGLER, WILLIAM & CYNTHIA	22	31	11.4	EXPIRED	
HICKS, WINNIE CLAIRE	127	027C	13.5	EXPIRED	
KELLY, DONNA & ADAMS, CHASTITY	48	15	21.02	EXPIRED	
KING, FRANCES K REV TRUST	22	31	11.4	EXPIRED	
LONDON, CHARLES STEVE	23	33	43.15	EXPIRED	
LOUDERMILK, KERRY LEE	109	195C	23.43	EXPIRED	
LOUDERMILK, KERRY LEE	109	187	20.75	EXPIRED	
LOVELL, LINDA B & DANIEL G	77	111	22.48	EXPIRED	
LUNSFORD, JEFFERY TODD	98	38	19.65	EXPIRED	
PETEET, DAVID D	143	47	20.79	EXPIRED	
PETEET, DAVID D	143	51	11.74	EXPIRED	
PETEET, DAVID D	143	51	5.68	EXPIRED	
PHELPS, THOMAS SR ESTATE	65	120	11.24	EXPIRED	
RAMSEY, JENNIFER	67	25	12.19	EXPIRED	
RAMSEY, JENNIFER	67	25	13.73	EXPIRED	
RAMSEY, JENNIFER	67	25	46.75	EXPIRED	
STAMEY, RICK	15	018A	21.02	EXPIRED	
STAMEY, RICK	15	018A	9.86	EXPIRED	
TODD, ARLO ESTATE	144	106	107	EXPIRED	
VELASCO, JUANITA IRR TRUST	26	140	24.12	EXPIRED	
VELASCO, JUANITA IRR TRUST	26	140	26.64	EXPIRED	

Approved  
m-cub  
2-11-24

WEHR, GUDRUN	65	120	11.24	EXPIRED	
WORLEY, MORRIS MITCHELL	97	178	10.95	EXPIRED	
ZAPP-PINKARD, GOODNEY	25	006B	19.88	EXPIRED	

TO BE APPROVED

NAME	MAP	PARCEL	ACREAGE	C ACREAGE	TYPE	LAND USE	VISITED/COMMENTS
ADDIS, TIMOTHY K & STEPHANIE P	73	15	69.7	67.7	RENEWAL	PASTURE	
BREWER, ALICE & BOBBY	22	4	31.61	30.61	RENEWAL	PASTURE	
BROWN, MARK	49	24	17.99	16.99	RENEWAL	TIMBER	
BROWN, MARK	47	052B	32.87	31.87	RENEWAL	MIX	
BROWN, ROCKY	41	10	13.5	11.5	CONT	PASTURE	
CHURCH, ANTHONY	39	38	204.24	204.24	RENEWAL	MIX	
HAGLER, WILLIAM & CYNTHIA	22	31	11.4	10.4	RENEWAL	PASTURE	
HICKS, WINNIE CLAIRE	127	027C	13.5	12.5	RENEWAL	TIMBER	
KELLY, DONNA & ADAMS, CHASTITY	48	15	21.02	21.02	RENEWAL	TIMBER	
KUNKLE, LEAH D & SIKES, STEPHANIE	20	169A	15.44	15.44	CONT	MIX	
LONDON, CHARLES STEVE	23	33	43.15	43.15	RENEWAL	MIX	
LOUDERMILK, KERRY LEE	109	195C	23.43	23.43	RENEWAL	PASTURE	
LOUDERMILK, KERRY LEE	109	187	20.75	19.75	RENEWAL	PASTURE	
LOVELL, LINDA B & DANIEL G	77	111	22.48	21.48	RENEWAL	PASTURE	
LUNSFORD, JEFFERY TODD	98	38	19.65	18.65	RENEWAL	MIX	
MITCHELL, NANCY CHILES	97	004A	12.54	12.54	CONT	TIMBER	
MITCHELL, NANCY CHILES	63	122A	22.74	22.74	CONT	TIMBER	
PETEET, DAVID	143	51	11.74	11.74	RENEWAL	MIX	
PETEET, DAVID	143	47	20.79	20.78	RENEWAL	TIMBER	
RAMSEY, JENNIFER	67	25	46.75	42.75	RENEWAL	MIX	
STAMEY, RICKY D	15	018A	22.01	21.01	RENEWAL	MIX	
TODD, ARLO ESTATE	144	106	107	106	RENEWAL	TIMBER	
UTTERO, PETER & JUDY	126	015M	16.88	15.88	CONT	TIMBER	
VELASCO, JUANITA IRR TRUST	26	140	26.64	25.64	RENEWAL	TIMBER	
WARP, WILLIAM & VIRGINIA	110	87	15.96	14.96	CONT	PASTURE	
WEHR, GUDRUN	65	120	11.24	9.24	RENEWAL	PASTURE	
WORLEY, MORRIS MITCHELL	97	178	10.95	10.95	RENEWAL	PASTURE	
ZAPP GOODNEY & PINKARD BRUCE	25	006B	19.88	19.88	RENEWAL	TIMBER	

Approved  
 M-Bill  
 8-2-02