



HABERSHAM COUNTY
GEORGIA | Est. 1818

HABERSHAM COUNTY

Board of Tax Assessors

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

Friday, March 15, 2024, 9:00 a.m.

A G E N D A

- I. Call to order by Chairperson; invocation by Michael Larson
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 1. Minutes: February 12, 2024
 2. By-Laws Update for Meeting Change
 3. Miscellaneous:
- V. New Business:
 - a. Senate Bill 349 Discussion McCormick & County Manager, Alicia Vaughn
 - b. Affi 2023-14
 - c. Homestead Exemption:
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous – Owens, Robert David 084-045B
 - d. 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 – Fain, Pamela Lucinda 044-082A
 - e. Refund Request: Umberger, Jeff & Delinda 079-104B
 - f. 2024/2025 Budget

- g. Status Update from Chief Appraiser**
- h. Miscellaneous: Alan Finney, Appraiser**

Next meeting: April 22, 2024

Upcoming Holidays March 29, 2024 (Good Friday)



HABERSHAM COUNTY

Board of Tax Assessors

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

Friday, March 15, 2024 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Friday, March 15, 2024, at 9:00 a.m. in the Conference Room on the 2nd floor located at 130 Jacob's Way, Clarkesville, in Habersham County, Georgia.

Present: Amy Sgro, Chairperson; Michael Larson, Vice-Chairperson; Jimmy Dean, Member; Curt Shedd, Member; Bill Terry, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary

Absent: None

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

Michael Larson delivered the invocation.

Approval of Agenda:

Motion made by Curt Shedd to approve the March 15, 2024 agenda; seconded by Bill Terry; voted unanimously to approve motion.

Old Business:

Board Minutes: February 12, 2024

Motion made by Curt Shedd to forego the reading and approve the minutes of February 12, 2024; seconded by Michael Larson; voted unanimously to approve motion.

By-Laws Update

Motion made by Bill Terry to table the By-Laws Update until the BOA had time to discuss them; seconded by Curt Shedd; voted unanimously to approve motion.

New Business:

Senate Bill 349 Discussion with McCormick & County Manager, Alicia Vaughn

County Manager Alicia Vaughn spoke to the Board regarding Senate Bill 349. The bill may not pass but it is getting a lot of support is what she has heard. Ms. Vaughn said the Bill if it passes will have an impact on the county and she feels we may have to get McCormick to review all of the homestead property. Kelly with McCormick said that since we have some local exemptions, it may not affect the county as much. Kelly indicated his company will do whatever we need them to do but we need to let them know as soon as possible. Chairperson Sgro asked about a timeline for McCormicks to do this for us. Kelly indicated this is a good time for them to possibly get it done within one year. Chairperson Sgro made it known our office asked for it in last years budget but it was denied. Motion made by Bill Terry to authorize McCormick to prepare numbers for the Board of Commissioners and Ms. Church; seconded by Michael Larson; voted to approve with dissent by Curt Shedd.

Affidavit 2023-14

Motion by Michael Larson to approve the 2023 14 Affidavit; seconded by Bill Terry; 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.

The attached listing of applicants for various homestead exemptions was submitted for review and denial by the Board for Tax Year 2024. Motion made by Bill Terry to approve the denial listing of homestead exemption applications for Tax Year 2024; seconded by Michael Larson; voted unanimously to approve motion.

Miscellaneous:

Owens, Robert D 084-045B

Ms. Church provided the Board with information on Mr. Robert Owens. Mr. Owens signed for the Age 65 exemption in 2023 and failed to bring in his 2022 income. He understood that he should bring in his 2023 income, therefore when he filed his 2023 income tax return he brought it in 2024. Mr. Owen has been receiving the Age 65 School Tax Exemption since 2013. His wife passed away and he relocated to a smaller residence. Ms. Church is recommending approval for 2023 for his Age 65 Total School Tax Exemption. Motion made by Michael Larson to approve the Age 65 Total School Tax Homestead Exemption for Mr. Robert Owens 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 Michael Larson; 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 Michael Larson 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.

Conservation Use Miscellaneous:

Fain, Pamela Lucinda 044-082A

Ms. Garmon provided the Board with a request to come out of Conservation Use for Tax Year 2024 filed by Ms. Pamela Lucinda Fain. Ms. Fain has some health problems and needs to come out due to this. She did provide the correct paperwork from her doctor. Motion made by Curt Shedd to approve for Ms. Fain to be removed from the Conservation covenant on her property for Tax Year 2024; seconded by Bill Terry; voted unanimously to approve motion.

Refund Request:

Umberger, Jeff & Delinda 079-104B

Ms. Garmon provided the Board with a refund request from Jim Weidner on behalf of his clients, Jeff & Delinda Umberger. Ms. Garmon indicated the parcel was duplicated and should be refunded for Tax Year 2021, 2022, & 2023 in the amount of \$228.91. Motion made by Michael Larson to approve refund request for Jeff & Delinda Umberger for Tax Years 2021, 2022, & 2023; seconded by Curt Shedd; voted unanimously to approve motion.

2024/2025 Budget

Ms. Garmon provided the Board with the 2024/2025 Budget to review and make any recommendations. The Board changed the following information: Gas/Oil was changed from 12 Unit Quality to 24 and it changed the amount to be \$9,000. Vehicle Parts/Repairs/Maintenance was changed from 4 Unit Quality to 6 and it changed the amount to be \$450. Travel was changed to add Hotel for BOA classes to 39 @ \$150 each for a total of \$5,850. These changes came to a department total of \$131,676. Motion made by Bill Terry to approve as amended; 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:

- Sales Info: Been reviewing sales for Qualified sales in the county.
- Interviews: Ms. Church & Ms. Garmon held interviews this week for the 2 positions we have open. 2 people did not show up to the interview and therefore excluding them from the position. We are still trying to decide who to offer it to and we will be getting with HR next week to have references checked and an offer letter to the ones we feel would best fit in our office.
- Change Finder: The change finder program that was approved in the budget last year is expected to be done on the 5th of April.
- City Meeting: Ms. Church gave the presentation at the City Meeting held on February 26.
- DOAA Sales: Ms. Church provided the Department of Audits a listing of 2023 sales.

2023 Before Sales Ratio

Ms. Garmon provided the Board with the 2023 Sales Ratio Before anything has been done. She informed the board they must approve it. Motion made by Chairperson Sgro to acknowledge the receipt of the 2023 Before Sales Ratio study and to allow Ms. Church to make modifications as she deems necessary; seconded by Bill Terry; voted unanimously to approve motion.

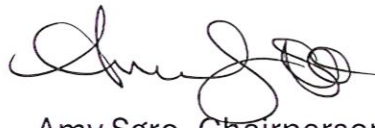
Miscellaneous:

The Board discussed the next meeting and determined it should be cancelled due to not having a quorum. The Board was in agreement to cancel the meeting on April 8th.

Adjournment

Motion made by Bill Terry to adjourn the meeting; seconded by Curt Shedd; voted unanimously to approve motion. The meeting was adjourned by Chairperson Amy Sgro at 12:10 p.m.

Respectfully submitted,



Amy Sgro, Chairperson

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser

Senate Bill 349

By: Senators Hufstetler of the 52nd, Albers of the 56th, Esteves of the 6th, Echols of the 49th, Anavitarte of the 31st and others

AS PASSED SENATE

A BILL TO BE ENTITLED

AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to revise provisions related to the setting of millage rates;
3 to limit the application of the freezing of the assessed value as a result of an appeal; to revise
4 the language required to be included in the notices of current assessment; to limit the
5 application of a temporary reduction in the taxes owed when a taxpayer appeals to superior
6 court and does not participate in the settlement conference; to provide for a statewide
7 homestead exemption from ad valorem taxes in an amount equal to the amount by which the
8 current year assessed value of a homestead is more than 3 percent from the adjusted base
9 year value of such homestead; to provide for definitions; to specify the terms and conditions
10 of the exemption and the procedures relating thereto; to provide for applicability; to provide
11 for related matters; to provide for a short title; to provide for compliance with constitutional
12 requirements; to provide for a referendum, effective dates, applicability, and automatic
13 repeal; to repeal conflicting laws; and for other purposes.

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

S. B. 349

- 1 -

15

PART I

16

SECTION 1-1.

17 This Act shall be known and may be cited as the "Save our Homes Act."

18

PART II

19

SECTION 2-1.

20 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
 21 taxation of property, is amended by revising subsection (c) of Code Section 48-5-32.1,
 22 relating to certification of assessed taxable value of property and method of computation,
 23 resolution or ordinance required for millage rate, and advertisement of intent to increase
 24 property tax, as follows:

25 "(c)(1) Whenever a recommending authority or levying authority shall propose to adopt
 26 a millage rate which does not exceed the ~~roll-back~~ previous year's millage rate, it shall
 27 adopt that millage rate at an advertised public meeting and at a time and place which is
 28 convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures
 29 specified under Code Section 48-5-32.

30 (2) In those instances in which the recommending authority or levying authority
 31 proposes to establish a general maintenance and operation millage rate which would
 32 require increases beyond the ~~roll-back~~ previous year's millage rate, the recommending
 33 authority or levying authority shall advertise its intent to do so and shall conduct at least
 34 three public hearings thereon, at least one of which shall commence between the hours
 35 of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The recommending
 36 authority or levying authority shall place an advertisement in a newspaper of general
 37 circulation serving the residents of the unit of local government and post such

38 advertisement on the website of the recommending or levying authority, which shall read
39 as follows:

40 'NOTICE OF PROPERTY TAX INCREASE

41 The ~~(name of recommending authority or levying authority)~~ _____
42 ~~(name of recommending authority or levying authority)~~ has tentatively adopted a
43 millage rate which will require an increase in property taxes by ~~(percentage increase~~
44 ~~over roll-back rate)~~ _____ ~~(percentage increase over the~~
45 ~~previous year's millage rate)~~ percent.

46 All concerned citizens are invited to the public hearing on this tax increase to be held
47 at ~~(place of meeting)~~ _____ ~~(place of meeting)~~ on ~~(date and time)~~
48 _____ ~~(date and time)~~.

49 Times and places of additional public hearings on this tax increase are at ~~(place of~~
50 ~~meeting)~~ _____ ~~(place of meeting)~~ on ~~(date and time)~~
51 _____ ~~(date and time)~~.

52 This tentative increase will result in a millage rate of ~~(proposed millage rate)~~
53 _____ ~~(proposed millage rate)~~ mills, an increase of ~~(millage rate increase~~
54 ~~above the roll-back rate)~~ _____ ~~(millage rate increase above the previous~~
55 ~~year's millage rate)~~ mills. Without this tentative tax increase, the millage rate will be
56 no more than ~~(roll-back millage rate)~~ _____ ~~(previous year's millage~~
57 ~~rate)~~ mills. The proposed tax increase for a home with a fair market value of ~~(average~~
58 ~~home value from previous year's digest rounded to the nearest \$25,000.00)~~
59 _____ ~~(average home value from previous year's digest rounded to the~~
60 ~~nearest \$25,000.00)~~ is approximately ~~\$(increase)~~ \$ _____ ~~(increase)~~ and the
61 proposed tax increase for nonhomestead property with a fair market value of ~~(average~~
62 ~~nonhomestead property value from previous year's digest rounded to nearest~~
63 ~~\$25,000.00)~~ _____ ~~(average nonhomestead property value from previous~~

64 year's digest rounded to nearest \$25,000.00) is approximately \$(increase) \$
65 (increase).'

66 Simultaneously with this notice the recommending authority or levying authority shall
67 provide a press release to the local media.

68 (3) The advertisement shall appear at least one week prior to each hearing, be
69 prominently displayed, not be less than 30 square inches, and not be placed in that section
70 of the newspaper where legal notices appear and shall be posted on the appropriate
71 website at least one week prior to each hearing. In addition to the advertisement specified
72 under this paragraph, the levying or recommending authority may include in the notice
73 reasons or explanations for such tax increase.

74 (4) No recommending authority shall recommend and no levying authority shall levy a
75 millage rate in excess of the proposed millage rate as established pursuant to paragraph
76 (2) of this subsection without beginning anew the procedures and hearings required by
77 this Code section and those required by Code Section 48-5-32.

78 (5) Any notice or hearing required under this Code section may be combined with any
79 notice or hearing required under Article 1 of Chapter 81 of Title 36 or Code Section
80 48-5-32."

81 **SECTION 2-2.**

82 Said chapter is further amended by revising subsection (c) of Code Section 48-5-299, relating
83 to ascertainment of taxable property, assessments against unreturned personal property,
84 penalty for unreturned property, and changing real property values established by appeal in
85 prior year or stipulated by agreement, as follows:

86 "(c) When the value of real property is reduced ~~or is unchanged~~ from the value on the
87 initial annual notice of assessment or a corrected annual notice of assessment issued by the
88 board of tax assessors and such reduced valuation has been established as the result of an
89 appeal decision rendered by the board of equalization, hearing officer, arbitrator, or

90 superior court pursuant to Code Section 48-5-311 or stipulated by written agreement signed
91 by the board of tax assessors and taxpayer or taxpayer's authorized representative, the new
92 valuation so established by appeal decision or agreement may not be increased by the board
93 of tax assessors during the next two successive years, unless otherwise agreed in writing
94 by both parties, subject to the following exceptions:

95 (1) This subsection shall not apply to a valuation established by an appeal decision if the
96 taxpayer or his or her authorized representative failed to attend the appeal hearing or
97 provide the board of equalization, hearing officer, or arbitrator with some written
98 evidence supporting the taxpayer's opinion of value;

99 (2) This subsection shall not apply to a valuation established by an appeal decision or
100 agreement if the taxpayer files a return at a different valuation during the next two
101 successive years;

102 (3) Unless otherwise agreed in writing by both parties, if the taxpayer files an appeal
103 pursuant to Code Section 48-5-311 during the next two successive years, the board of tax
104 assessors, the board of equalization, hearing officer, or arbitrator may increase or
105 decrease the value of the real property based on the evidence presented by the taxpayer
106 during the appeal process; and

107 (4) The board of tax assessors may increase or decrease the value of the real property if,
108 after a visual on-site inspection of the property, it is found that there have been substantial
109 additions, deletions, or improvements to such property or that there are errors in the board
110 of tax assessors' records as to the description or characterization of the property, or the
111 board of tax assessors finds an occurrence of other material factors that substantially
112 affect the current fair market value of such property."

113 SECTION 2-3.

114 Said chapter is further amended by revising subsection (b) of Code Section 48-5-306, relating
 115 to annual notice of current assessment, contents, posting notice, and new assessment
 116 description, as follows:

117 "(b) Contents of notice.

118 (1) The annual notice of current assessment required to be given by the county board of
 119 tax assessors under subsection (a) of this Code section shall be dated and shall contain
 120 the name and last known address of the taxpayer. The annual notice shall conform with
 121 the state-wide uniform assessment notice which shall be established by the commissioner
 122 by rule and regulation and shall contain:

123 ~~(A) The amount of the previous assessment;~~

124 ~~(B) The amount of the current assessment;~~

125 ~~(C) The year for which the new assessment is applicable;~~

126 ~~(D)~~(A) A brief description of the assessed property broken down into real and personal
 127 property classifications;

128 ~~(E)~~(B) The fair market value of property of the taxpayer subject to taxation for the prior
 129 year and the current year; and the assessed value of the taxpayer's property

130 (C) A list of all ad valorem tax exemptions that have been granted for and are
 131 applicable to the current tax year;

132 (D) The prior and current years' assessed value of the taxpayer's property subject to
 133 taxation after being reduced by those ad valorem tax exemptions that have been granted
 134 for the property;

135 ~~(F)~~(E) The name, phone number, and contact information of the person in the
 136 assessors' office who is administratively responsible for the handling of the appeal and
 137 who the taxpayer may contact if the taxpayer has questions about the reasons for the
 138 assessment change or the appeals process;

139 ~~(G)~~(E) If available, the website address of the office of the county board of tax
140 assessors; and

141 ~~(H)~~(G) A statement that all documents and records used to determine the current value
142 are available upon request.

143 (2)(A) In addition to the items required under paragraph (1) of this subsection, the notice
144 shall contain a statement of the taxpayer's right to an appeal ~~and an estimate of the current~~
145 ~~year's taxes for all levying authorities~~ which shall be in substantially the following form:
146 'The amount of your ad valorem tax bill for this year will be based on the appraised and
147 assessed values specified in this notice. You have the right to appeal these values to the
148 county board of tax assessors. At the time of filing your appeal you must select one of
149 the following options:

150 (i)(A) An appeal to the county board of equalization with appeal to the superior court;

151 (ii)(B) To arbitration without an appeal to the superior court; or

152 (iii)(C) For a parcel of nonhomestead property with a fair market value in excess of
153 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under this
154 Code section, or for one or more account numbers of wireless property as defined in
155 subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market value
156 in excess of \$500,000.00 as shown on the taxpayer's annual notice of current
157 assessment under this Code section, to a hearing officer with appeal to the superior
158 court.

159 If you wish to file an appeal, you must do so in writing no later than 45 days after the date
160 of this notice. If you do not file an appeal by this date, your right to file an appeal will
161 be lost. For further information on the proper method for filing an appeal, you may
162 contact the county board of tax assessors which is located at: (insert address) and which
163 may be contacted by telephone at: (insert telephone number).'

164 ~~(B) The notice shall also contain the following statements in bold print:~~

165 ~~"The estimate of your ad valorem tax bill for the current year is based on the previous~~
166 ~~or most applicable year's millage rate and the fair market value contained in this~~
167 ~~notice. The actual tax bill you receive may be more or less than this estimate. This~~
168 ~~estimate may not include all eligible exemptions."~~

169 (3) The annual notice required under this Code section shall be mailed no later than
170 July 1; provided, however, that the annual notice required under this Code section may
171 be sent later than July 1 for the purpose of notifying property owners of corrections and
172 mapping changes."

173 **SECTION 2-4.**

174 Said chapter is further amended by revising subparagraph (e)(6)(D) and paragraph (2) of
175 subsection (g) of Code Section 48-5-311, relating to creation of county boards of
176 equalization, duties, review of assessments, and appeals, as follows:

177 "(D)(i) The board of equalization shall announce its decision on each appeal at the
178 conclusion of the hearing held in accordance with subparagraph (B) of this paragraph
179 before proceeding with another hearing. The decision of the county board of
180 equalization shall be in writing, shall be signed by each member of the board, shall
181 specifically decide each question presented by the appeal, shall specify the reason or
182 reasons for each such decision as to the specific issues of taxability, uniformity of
183 assessment, value, or denial of homestead exemptions depending upon the specific
184 issue or issues raised by the taxpayer in the course of such taxpayer's appeal, shall
185 state that with respect to the appeal no member of the board is disqualified from
186 acting by virtue of subsection (j) of this Code section, and shall certify the date on
187 which notice of the decision is given to the parties. Notice of the decision shall be
188 delivered by hand to each party, with written receipt, or given to each party by
189 sending a copy of the decision by registered or certified mail or statutory overnight
190 delivery to the appellant and by filing the original copy of the decision with the

191 county board of tax assessors. Each of the three members of the county board of
192 equalization must be present and must participate in the deliberations on any appeal.
193 A majority vote shall be required in any matter. All three members of the board shall
194 sign the decision indicating their vote.

195 (ii) Except as otherwise provided in subparagraph (g)(4)(B) of this Code section, the
196 county board of tax assessors shall use the valuation of the county board of
197 equalization in compiling the tax digest for the county for the year in question and
198 shall indicate such valuation as the previous year's value on the property tax notice
199 of assessment of such taxpayer for the immediately following year rather than
200 substituting the valuation which was changed by the county board of equalization.

201 (iii)(I) Except as provided in paragraph (4) of subsection (g) of this Code section,
202 if ff the county's tax bills are issued before an appeal has been finally determined,
203 the county board of tax assessors shall specify to the county tax commissioner the
204 lesser of the valuation in the last year for which taxes were finally determined to be
205 due on the property or 85 percent of the current year's value, unless the property in
206 issue is homestead property and has been issued a building permit and structural
207 improvements have occurred, or structural improvements have been made without
208 a building permit, in which case, it shall specify 85 percent of the current year's
209 valuation as set by the county board of tax assessors. Depending on the
210 circumstances of the property, this amount shall be the basis for a temporary tax bill
211 to be issued; provided, however, that, except as provided in paragraph (4) of
212 subsection (g) of this Code section, a nonhomestead owner of a single property
213 valued at \$2 million or more may elect to pay the temporary tax bill which specifies
214 85 percent of the current year's valuation; or, such owner may elect to pay the
215 amount of the difference between the 85 percent tax bill based on the current year's
216 valuation and the tax bill based on the valuation from the last year for which taxes
217 were finally determined to be due on the property in conjunction with the amount

218 of the tax bill based on valuation from the last year for which taxes were finally
219 determined to be due on the property, to the tax commissioner's office. Only the
220 amount which represents the difference between the tax bill based on the current
221 year's valuation and the tax bill based on the valuation from the last year for which
222 taxes were finally determined to be due will be held in an escrow account by the tax
223 commissioner's office. Once the appeal is concluded, the escrowed funds shall be
224 released by the tax commissioner's office to the prevailing party. The taxpayer may
225 elect to pay the temporary tax bill in the amount of 100 percent of the current year's
226 valuation if no substantial property improvement has occurred. The county tax
227 commissioner shall have the authority to adjust such tax bill to reflect the 100
228 percent value as requested by the taxpayer. Such tax bill shall be accompanied by
229 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of
230 the appeal process. Such notice shall also indicate that, upon resolution of the
231 appeal, there may be additional taxes due or a refund issued.

232 (II) For the purposes of this Code section, any final value that causes a reduction
233 in taxes and creates a refund that is owed to the taxpayer shall be paid by the tax
234 commissioner to the taxpayer, entity, or transferee who paid the taxes with interest,
235 as provided in subsection (m) of this Code section.

236 (III) For the purposes of this Code section, any final value that causes an increase
237 in taxes and creates an additional billing shall be paid to the tax commissioner as
238 any other tax due along with interest, as provided in subsection (m) of this Code
239 section."

240 "(2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be
241 effected by emailing, if the county board of tax assessors has adopted a written policy
242 consenting to electronic service, or by mailing to or filing with the county board of tax
243 assessors a written petition for review. An appeal by the county board of tax assessors
244 shall be effected by giving a petition for review to the taxpayer. The petition for review

245 given to the taxpayer shall be dated and shall contain the name and the last known
246 address of the taxpayer. The petition for review shall specifically state the grounds for
247 appeal. The petition for review shall be mailed or filed within 30 days from the date on
248 which the decision of the county board of equalization, hearing officer, or arbitrator is
249 delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of subsection (e.1), or
250 division (f)(3)(C)(ix) of this Code section. Within 45 days of receipt of a taxpayer's
251 petition for review and before the petition for review is filed in superior court, the county
252 board of tax assessors shall send to the taxpayer notice that a settlement conference, in
253 which the county board of tax assessors and the taxpayer shall confer in good faith, will
254 be held at a specified date and time which shall be no later than 30 days from the notice
255 of the settlement conference, and notice of the amount of the filing fee for a petition for
256 review, if any, required by the clerk of the superior court. A taxpayer may appear for the
257 settlement conference in person, by his or her authorized agent or representative, or both.
258 The county board of tax assessors, in their discretion and with the consent of the
259 taxpayer, may alternatively conduct the settlement conference by audio or video
260 teleconference or any other remote communication medium. The taxpayer may exercise
261 a one-time option to reschedule the settlement conference to a different date and time
262 acceptable to the taxpayer during normal business hours. After a settlement conference
263 has convened, the parties may agree to continue the settlement conference to a later date.
264 If at the end of the 45 day review period the county board of tax assessors elects not to
265 hold a settlement conference, then the appeal shall terminate and the taxpayer's stated
266 value shall be entered in the records of the board of tax assessors as the fair market value
267 for the year under appeal and the provisions of subsection (c) of Code Section 48-5-299
268 shall apply to such value. ~~If the taxpayer chooses not to participate in the settlement~~
269 ~~conference, he or she may not seek and shall not be awarded fees and costs at such time~~
270 ~~when the petition for review is reviewed in superior court. If neither the taxpayer nor his~~
271 ~~or her authorized agent or representative attends a properly scheduled settlement~~

272 conference or does not confer with the board of tax assessors in good faith on the matter,
273 then such taxpayer shall not receive the benefits of any temporary reduction in the
274 amount of taxes due pending the outcome of the appeal and shall not be awarded
275 attorney's fees or costs of litigation in connection with the appeal to the superior court.
276 If at the conclusion of the settlement conference the parties reach an agreement, the
277 settlement value shall be entered in the records of the county board of tax assessors as the
278 fair market value for the tax year under appeal and the provisions of subsection (c) of
279 Code Section 48-5-299 shall apply to such value. If at the conclusion of the settlement
280 conference the parties cannot reach an agreement, then written notice shall be provided
281 to the taxpayer that the filing fees for the superior court must be paid by the taxpayer by
282 submitting to the county board of tax assessors a check, money order, or any other
283 instrument payable to the clerk of the superior court within 20 days of the date of the
284 conference. Notwithstanding any other provision of law to the contrary, the amount of
285 the filing fee for an appeal under this subsection shall be \$25.00. An appeal under this
286 subsection shall not be subject to any other fees or additional costs otherwise required
287 under any provision of Title 15 or under any other provision of law. Within 30 days of
288 receipt of the taxpayer's payment made out to the clerk of the superior court, or, in the
289 case of a petition for review filed by the county board of tax assessors, within 30 days of
290 giving notice of the petition for review to the taxpayer, the county board of tax assessors
291 shall file with the clerk of the superior court the petition for review and any other papers
292 specified by the person appealing, including, but not limited to, the staff information from
293 the file used by the county board of tax assessors, the county board of equalization, the
294 hearing officer, or the arbitrator. Immediately following payment of such \$25.00 filing
295 fee to the clerk of the superior court, the clerk shall remit the proceeds thereof to the
296 governing authority of the county which shall deposit the proceeds into the general fund
297 of the county. All papers and information filed with the clerk shall become a part of the
298 record on appeal to the superior court. At the time of the filing of the petition for review,

299 the county board of tax assessors shall serve the taxpayer and his or her attorney of
 300 record, if any, with a copy of the petition for review filed in the superior court and with
 301 the civil action file number assigned to the appeal. Such service shall be effected in
 302 accordance with subsection (b) of Code Section 9-11-5. No discovery, motions, or other
 303 pleadings may be filed by the county board of tax assessors in the appeal until such
 304 service has been made."

305 **PART III**

306 **SECTION 3-1.**

307 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
 308 taxation of property, is amended by adding a new Code section to read as follows:

309 *48-5-44.2.

310 (a) For purposes of this Code section, the term:

311 (1) 'Ad valorem taxes' means all ad valorem taxes levied by, for, or on behalf of the state
 312 or any county, consolidated government, municipality, or local school district in this
 313 state, except for any ad valorem taxes levied to pay interest on and to retire bonded
 314 indebtedness.

315 (2) 'Adjusted base year value' means the sum of:

316 (A) The previous adjusted base year assessed value;

317 (B) An amount equal to the difference between the current year assessed value of the
 318 homestead and the base year assessed value of the homestead, provided that such
 319 amount shall not exceed 3 percent of the previous adjusted base year assessed value of
 320 the homestead; and

321 (C) The value of any substantial property change, provided that no such value added
 322 improvements to the homestead shall be duplicated as to the same addition or
 323 improvement.

324 (3) 'Base year assessed value' means:

325 (A) With respect to an exemption under this Code section which is first granted to a
326 person on such person's homestead for the 2025 taxable year, the assessed value for
327 taxable year 2024, including any final determination of value on appeal pursuant to
328 Code Section 48-5-311, of the homestead; or

329 (B) In all other cases, the assessed value, including any final determination of value on
330 appeal pursuant to Code Section 48-5-311, of the homestead from the taxable year
331 immediately preceding the taxable year in which the exemption under this Code section
332 is first granted to the applicant.

333 (4) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40.

334 (5) 'Previous adjusted base year assessed value' means:

335 (A) With respect to the year for which the exemption under this Code section is first
336 granted to a person on such person's homestead, the base year assessed value; or

337 (B) In all other cases, the adjusted base year assessed value of the homestead as
338 calculated in the taxable year immediately preceding the current year, including any
339 final determination of value on appeal pursuant to Code Section 48-5-311.

340 (6) 'Substantial property change' means any increase or decrease in the assessed value
341 of a homestead derived from additions or improvements to, or the removal of real
342 property from, the homestead which occurred after the year in which the base year
343 assessed value is determined for the homestead. The assessed value of the substantial
344 property changes shall be established following any final determination of value on
345 appeal pursuant to Code Section 48-5-311.

346 (b)(1) Each resident of this state is granted an exemption on that person's homestead
347 from ad valorem taxes in an amount equal to the amount by which the current year
348 assessed value of that homestead, including any final determination of value on appeal
349 pursuant to Code Section 48-5-311, exceeds its previous adjusted base year assessed
350 value.

351 (2) Except as provided for in subsection (c) of this Code section, no exemption provided
352 for in this subsection shall transfer to any subsequent owner of the property, and the
353 assessed value of the property shall be as provided by law.

354 (c) The surviving spouse of the person who has been granted the exemption provided for
355 in subsection (b) of this Code section shall continue to receive the exemption provided
356 under subsection (b) of this Code section, so long as such surviving spouse continues to
357 occupy the residence as a homestead.

358 (d) A person shall not receive the homestead exemption granted by subsection (b) of this
359 Code section unless such person or person's agent files an application with the tax receiver
360 or tax commissioner of his or her respective local government or governments charged with
361 the duty of receiving returns of property for taxation giving such information relative to
362 receiving such exemption as will enable such tax receiver or tax commissioner to make a
363 determination regarding the initial and continuing eligibility of such person for such
364 exemption or has already filed for and is receiving a homestead exemption and such
365 existing application provides sufficient information to make such determination of
366 eligibility. Such tax receiver or tax commissioner shall provide application forms for this
367 purpose.

368 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1.
369 Such exemption shall be automatically renewed from year to year so long as the owner
370 occupies the residence as a homestead. After a person or a person's agent has filed the
371 proper application as provided in subsection (d) of this Code section, it shall not be
372 necessary to make application thereafter for any year, and the exemption shall continue to
373 be allowed to such person. It shall be the duty of any person granted the homestead
374 exemption under subsection (b) of this Code section to notify the tax receiver or tax
375 commissioner of the local government or governments in the event such person for any
376 reason becomes ineligible for such exemption.

377 (f)(1) Except as otherwise provided in paragraph (2) of this subsection, the homestead
378 exemption granted by subsection (b) of this Code section shall be in addition to and not
379 in lieu of any other homestead exemption applicable to ad valorem taxes.

380 (2) The homestead exemption granted by subsection (b) of this Code section shall not
381 be applied in addition to any other base year value homestead exemption provided by law
382 with respect to the given taxing jurisdiction to which such law applies. In any such event,
383 the tax receiver or tax commissioner of the taxpayer's respective local government or
384 governments charged with the duty of receiving returns of property for taxation shall
385 apply only the base year value homestead exemption that is larger or more beneficial for
386 the taxpayer with respect to the particular taxing jurisdictions to which more than one
387 base year value homestead exemption applies.

388 (g) The exemption granted by subsection (b) of this Code section shall apply to all taxable
389 years beginning on or after January 1, 2025."

390

SECTION 3-2.

391 The Secretary of State shall call and conduct an election as provided in this section for the
392 purpose of submitting Section 3-1 of this Act to the electors of the entire state for approval
393 or rejection. The Secretary of State shall conduct such election no later than the Tuesday
394 next following the first Monday in November, 2024, and shall issue the call and conduct such
395 election as provided by general law. The Secretary of State shall cause the date and purpose
396 of the election to be published once a week for two weeks immediately preceding the date
397 thereof in the official organ of each county in the state. The ballot shall have written or
398 printed thereon the words:

399 "() YES Shall a new statewide homestead exemption from ad valorem taxes be
400 () NO approved, which exempts the amount by which the current year assessed
401 value of a homestead exceeds its base year assessed value, provided that
402 such base year assessed value is subject to annual increases of up to
403 3 percent?"

404 All persons desiring to vote for approval of Section 3-1 of this Act shall vote "Yes," and all
405 persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the
406 votes cast on such question are for approval of Section 3-1 of this Act, then Section 3-1 of
407 this Act shall become of full force and effect on January 1, 2025. If Section 3-1 of this Act
408 is not so approved or if the election is not conducted as provided in this section, then Section
409 3-1 of this Act shall not become effective and shall be automatically repealed on the first day
410 of January immediately following such election date. It shall be the duty of each county
411 election superintendent to certify the results thereof to the Secretary of State.

412 **PART IV**

413 **SECTION 4-1.**

414 In accordance with the requirements of Article VII, Section II of the Constitution of the State
415 of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority
416 vote in both the Senate and the House of Representatives.

417 **SECTION 4-2.**

418 Except as provided in Section 3-2 of this Act, this Act shall become effective upon its
419 approval by the Governor or upon its becoming law without such approval; provided,
420 however, that Part II of this Act shall become effective on January 1, 2025, and shall be
421 applicable to taxable years beginning on or after January 1, 2025.

422

SECTION 4-3.

423 All laws and parts of laws in conflict with this Act are repealed.

Approved: _____

Denied: _____

Approval Listings
March 15, 2024

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application
ADAMS ANTHONY	152-003	EL1, EL7F	KRISTI	AMY
ALCARAZ JESUS RAMIREZ	111-089	ES1, EL7F	KRISTI	AMY
ALDRICH ALLYSON	125-135E	ESC, EL1, EL7F	KRISTI	AMY
ANDERSON LEESA	065-028	EL1, EL7F	KRISTI	AMY
ANDERSON TRACY	065-087A	ES1, EL7F	KRISTI	AMY
ARROWOOD JAMES	101-045	EL2	KERSTON	AMY
AUSTIN LINDA PIRKLE	104-242	EL2	KRISTI	AMY
BANKS RONALD	017-019	ESC, EL1, EL7F	KRISTI	AMY
BARRON SANDRA	014-013	ESC, EL2, EL7F	KRISTI	AMY
BELLAMY RHODONNA LYNN	146-015	ES1, EL7F	KERSTON	AMY
BLALOCK PAIGE	022-129	ES1, EL7F	KRISTI	AMY
BOWEN RAY H	111-069	SD, LD	BONNIE	AMY
BRADY MICHAEL	071-035	EL2	KRISTI	AMY
BRANSON HALI	145-009	ES1, EL7F	KRISTI	AMY
BREEDLOVE DELENA	036-004	ES1, EL7F	MEGAN	AMY
BROWN LARRY	040-211A	EL2	MISTY	AMY
BROWN THOMAS S	020-069	ES1, EL7F	KRISTI	AMY
BUCKLEY STEVEN EDWARD	108-001B	ES1, EL7F	KERSTON	AMY
CAMPA EFRAIN	114C-169	ES1, EL7F	KRISTI	AMY
CANTERO EDMONDS JAZMIN	022-146H	ES1, EL7F	KRISTI	AMY
CAPOZZOLI STEPHANIE	084-059V	ES1, EL7F	KRISTI	AMY
CARROLL DONALD G	127-105	SD, LD	KRISTI	AMY
CASTLEBERRY SAMUEL WAYNE	053-020B	ES1, EL7F	KRISTI	AMY
CHURCH LAURIE J	102-152	ES1, EL7F	JOAN	AMY
COKER CHERYL	043-059C	ES1, EL7F	MEGAN	AMY
COKER WILLIA LEE	043-059	ESC, EL1, EL7F	KRISTI	AMY
COOPER PETER	039-036H	ESC, EL1, EL7F	KRISTI	AMY
COX LAINA RAMEY	146-054	EL2	KRISTI	AMY
DANIEL LEA	126-172	ES1, EL3, EL7F	MEGAN	AMY
DAY JR	114B-030	ESC, EL2, EL7F	KRISTI	AMY
DENSMORE DEBORAH	104-249A	ESC, EL2, EL7F	KRISTI	AMY
DESJARDINS GILBERT R	068-076	ES1, EL3, EL7F	KRISTI	AMY
DEVERGER LARRY	115-006	SD, LD	MEGAN	AMY
DODD JOYCE A	130-106	ESC, EL2, EL7F	AMY	AMY
DORMINEY JOHN GREGORY	048-036B	ES1, EL7F	ROBIN	AMY
DUCKETT SPENCER	116C-060	ESC, EL1, EL7F	KRISTI	AMY
DUNAGAN MICHAEL	086-042A	EL2	KRISTI	AMY

Approved
m-Bill
d-Curt

DURANGO CLAUDIA	088-041J	ES1, EL7F	KRISTI	AMY
EDGAR TERESA A	018-080	ESC, EL2, EL7F	KRISTI	AMY
EDWARDS RALPH FRANKLIN	112C-062	EL1	KRISTI	AMY
EHRlich DANIELLE	074-002	ES1	AMY	AMY
FRADY ADDALENE JEAN	144-175	ESC, EL2, EL7F	KRISTI	AMY
FRANKS DAVID K	044-001A	ESC, EL1, EL7F	KRISTI	AMY
FRICKE LEONARD VON	131-145Z	ES1, EL7F	KRISTI	AMY
FUGEL RICHARD T	021-002	SD, LD	KRISTI	AMY
GARCIA BRENDA	102-011W	ES1, EL3, EL7F	KRISTI	AMY
GARVEY MELISSA	028-004A	ES1, EL7F	MISTY	AMY
GOSNELL HAYLEIGH	126-071	ES1, EL7F	KRISTI	AMY
GOSNELL MICHAEL II	040-156Y	ES1, EL7F	KRISTI	AMY
GRABER TREVOR DALE	088-041R	ES1, EL7F	KRISTI	AMY
GRAY DALE	151-015C	EL1	KRISTI	AMY
GRESHAM ELIZABETH LANE	069A-092A	ES1, EL7F	KRISTI	AMY
GUERRERO THERESA	087B-087	ES1, EL7F	KRISTI	AMY
HARMON LESLIE	082-012	EL2	MISTY	AMY
HARRIS RENEE	145-008	EL2	KRISTI	AMY
HARSH JEANNE	088-050D	ESC, EL2, EL7F	KRISTI	AMY
HAYNES JESSICA CARTER	084-059N	ES1, EL7F	KRISTI	AMY
HECHAVARRIA JOEL	051-005W	ES1, EL7F	KRISTI	AMY
HELLGETH THOMAS	018-050	EL1, EL7F	AMY	AMY
HEW PAUL	045-014	ES1	KRISTI	AMY
HEWELL MAKAYLA J	021-219X	ES1, EL7F	KRISTI	AMY
HOARAU BRIDGITTE	065-054	ES1, EL7F	KRISTI	AMY
HOBBS BENJAMIN	114B-037	ES1, EL3, EL7F	MEGAN	AMY
HOLLINGSWORTH DIANA	023-083	EL7F	KRISTI	AMY
HOLT JOSHUA LEE	127-014A	ES1, EL7F	KRISTI	AMY
HOLTZCLAW KEVIN	127-117	ES1, EL7F	KRISTI	AMY
HOOKS ELLEN A	023-132A	EL1	KRISTI	AMY
HOWEY PHILLIP BRALEY	099-209F	ES1, EL7F	KRISTI	AMY
HUGHES JOHN KEETON	054-035B	ES1, EL7F	KRISTI	AMY
HUGHES RICHARD	113-099	EL2, EL7F	MEGAN	AMY
INGLETT HOLLIS M	020-045	EL1	KRISTI	AMY
ISELL CHRISTOPHER SHAUN	131-133	ES1, EL7F	KRISTI	AMY
IVIE MARGARET	099-144	ESC, EL2, EL7F	KRISTI	AMY
JACKSON KELLY	145-004	ES1, EL7F	KRISTI	AMY
JARRELL VIVIAN L	099-222	EL7F	KRISTI	AMY
JIMENEZ CARMEN	134-009F	EL2	KRISTI	AMY
KELLER DANIEL	084-055E	EL1	MEGAN	AMY
KELLER ELLEN JOANN	114B-014	ESC, EL2, EL7F	KRISTI	AMY
KIMBRELL PAULA SUE	134-038C	ES1, EL7F	KERSTON	AMY
KIRKLAND THELMA JEAN	142-022G	ESC, EL2, EL7F	KRISTI	AMY
KOZYRA JEFFERY	043-203	EL3	MEGAN	AMY

KRIZEK PHILLIP	144-022	ES1, EL7F	KRISTI	AMY
LEACH MARK ALLEN	124-269	ES1, EL7F	KRISTI	AMY
LEE YOU JU	124-189	ES1, EL7F	KRISTI	AMY
LEWALLEN GEORGE	080-032	EL2	KRISTI	AMY
LEWALLEN JERRY RAY	027-186	EL7F	KRISTI	AMY
LEWIS CATHRYN	067-016	EL2, EL7F	KRISTI	AMY
LINGERFELT IAN	144-131E	ES1, EL7F	KRISTI	AMY
LOFFREDO ROBERT	128-053A	EL2	ROBIN	AMY
LOUDERMILK WILLIAM	145-170A	EL2	MISTY	AMY
MANGUM ERIC	057-045D	ES1, EL7F	KRISTI	AMY
MASTERS NANCY	028-152	ES1, EL7F	KRISTI	AMY
MCCLAIN EVELYN	116C-073	ESC, EL2, EL7F	MEGAN	AMY
MCCOY SHELIA	028-222	ES1, EL7F	KRISTI	AMY
MCCUTCHEN SHELIA	021-036	ES1, EL7F	BONNIE	AMY
MCINTYRE TIMOTHY	038-004	ES1, EL7F	KERSTON	AMY
MELHADO ASHLEY	102-257	ES1, EL7F	KRISTI	AMY
MENNIG ARTHUR	088-039C	ES5, EL5, EL7F	KRISTI	AMY
MOORE DAVID SCOTT	042-204	EL7F	AMY	AMY
MOORE DIXIE S	049-048	EL2	KRISTI	AMY
MORRIS EDDIE	022-146B	SD, LD	MEGAN	AMY
MOUNT LISA	018-090	ES1, EL7F	KRISTI	AMY
MURPHY MICHAEL	068-075R	ES1	KRISTI	AMY
NELLESEN BARBARA J	022-178e	ESC, EL2, EL7F	KERSTON	AMY
OLIVARES JUAN CARLOS	131-095H	ES1, EL7F	KRISTI	AMY
OWENS ROBERT DAVID	084-045B	EL2	JOAN	AMY
PATEL AMAR	049-027F	ES1, EL7F	KRISTI	AMY
POOLE CHERYL	047-057	EL2	KRISTI	AMY
RATTANASAY PHOUNE	116A-122	ES1, EL7F	MEGAN	AMY
RAY KENNETH EARL	046-029C	ES1, EL7F	KRISTI	AMY
RICE PATSY	078-091	EL7F	MEGAN	AMY
RIOS EDUARDO A	131-096Z	ES1, EL7F	KERSTON	AMY
ROBINSON BECKY JEAN	041-071	ESC, EL2, EL7F	MEGAN	AMY
RODGERS PRISCILLA	126-070	EL2, EL7F	KRISTI	AMY
RONDINA JOSEPH	065-013	ESC, EL1, EL7F	KRISTI	AMY
ROSS JULIE A	028-205	ESC, EL2, EL7F	KRISTI	AMY
RUSSELL CLARINE	109-017	ES5, EL5, EL7F	KRISTI	AMY
SANDERS BILLY	082-001F	EL2	KERSTON	AMY
SANTOS JOSE G MENDOZA	051-012B	ES1, EL7F	KRISTI	AMY
SAVAGE DAVID	093-045	ESC, EL1, EL7F	KRISTI	AMY
SCHLICHTING CHERYL	065-087T	ESC, EL2, EL7F	MEGAN	AMY
SHAVER IVERSON NORMAN	125-133F	ES5, EL5, EL7F	KRISTI	AMY
SILVESTRI MELANIE	124-139	ES1, EL7F	KRISTI	AMY
SISK RICKY	029-150E	EL1	KERSTON	AMY
SKINNER SETH R	079-003A	ES1, EL7F	KRISTI	AMY

SKINNER TERESA	078-007B	EL2	MEGAN	AMY
SMITH ALEXANDER	112A-060	ES1, EL7F	KRISTI	AMY
SMITH CHRISTOPHER	098-068	EL1	KRISTI	AMY
SMITH DAVID	047-017A	EL2	MEGAN	AMY
SMITH JAMES BEN	127-009J	ES1, EL7F	MEGAN	AMY
SPARROW WANDA	097-146	EL2	KERSTON	AMY
SPRAGGINS TAYLOR	064-084D	ES1, EL7F	MEGAN	AMY
STATON MANDY	085C-026	ES1, EL7F	KRISTI	AMY
STATON MANDY	085C-026	ES1, EL7F	KRISTI	AMY
STUBBS KENNETH WARREN	032-033	ES1, EL7F	KRISTI	AMY
SUMMERS JOHN	006-047	ESC, EL1, EL7F	KRISTI	AMY
SUTTON ELIZABETH ANN	099-175	ES1, EL7F	KRISTI	AMY
SUTTON MARY	064-025B	ESC, EL2, EL7F	KRISTI	AMY
SZETELA STEVEN	111-095H	EL3	KERSTON	AMY
TAYLOR BRENDA	027-122K	SD, LD	KRISTI	AMY
TAYLOR JASON D	124-046	ES1, EL7F	KRISTI	AMY
TAYLOR TOMMY LEE	022-001	EL1, EL7F	KRISTI	AMY
TRANUM PATRICIA W	071-029F	ESC, EL2, EL7F	KRISTI	AMY
TRUMBO DEBBIE R & STEVEN	125-004G	ESC, EL1, EL7F	KRISTI	AMY
TURNER JAMES HENRY	092-009	EL7F	KRISTI	AMY
TURNER JEFFERY W	041-169J	ES1, EL7F	KRISTI	AMY
VOGUS-MURPHY ISAIAH DANIEL	050-027Y	ES1, EL7F	KRISTI	AMY
WADE BOBBY LEE	104-067	EL2	KERSTON	AMY
WAGNER KENNETH C	019-181	EL1, EL7F	KRISTI	AMY
WALDRIP VICKI JILES	085D-014	ES1, EL7F	KRISTI	AMY
WALLIS JORDAN	145-090D	EL3	MISTY	AMY
WASSING RACHEL BARBARA	079-063J	ES1, EL7F	KRISTI	AMY
WATSON JENNIFER L	102-077A	ES1, EL7F	KRISTI	AMY
WATSON PATSY	134-006U	ES1, EL7F	KRISTI	AMY
WEBB KAREN	126-111	S5, L5	AMY	AMY
WERL RACHEL	023-189	ES1, EL7F	KRISTI	AMY
WILDES JAMES M	071-083C	ESC, EL2, EL7F	KRISTI	AMY
WILEY MICHELLE	027-093A	ES1, EL7F	KERSTON	AMY
WILLIAMS ASHLEY CARIN	050-027K	ES1, EL7F	KRISTI	AMY
WILLIAMS DORTCH	028-009	ES1, EL7F	KERSTON	AMY
WITHROW KYLE JOSEPH	019-021B	ES1, EL7F	KRISTI	AMY
WOOD DAVID ALLEN	126-176B	ES1, EL7F	KRISTI	AMY

DENIAL LIST : Board Meeting

March 15, 2024

Approved: _____
 Denied: _____

Name:	Map/Parcel:	Exemption:	Reason for denial:	Accepted Application	Reviewed Applic
BROWN, ROBERT & DEBRA	042-071	S1	DON'T LIVE HERE	KRISTI	AMY
BROWNING, JASON	096-060	S1,L7F	MH TITLE IN DIFFERENT NAME	KRISTI	KERSTON
CARPENTER, ANNA	019-008A	S1,L7F	MH TITLE IN DIFFERENT NAME	KRISTI	KERSTON
CASH, KAREN	066-031	S1,L3,L7F	NOT IN HER NAME	MEGAN	AMY
COBB, TERRY DAVID	106-079A	S1,L7F	LIVES IN CAMPER	MEGAN	AMY
DALTON, JUSTIN LEE	085D-010	S1,L7F	NOT IN HIS NAME	KRISTI	AMY
DAVIS, KERMIT	108-204	L7F	MH TITLE IN DIFFERENT NAME	KRISTI	KERSTON
DEMORE, JOYCE MAY	141-148	L2	MH TITLE IN DIFFERENT NAME	KRISTI	KERSTON
DOUBLE SPRINGS FARM LLC	042-092A	S1,L7F	LLC CANT HAVE HMSTD	KRISTI	AMY
ELLER, CHRIS	064-035 03	S1,L3,L7F	NO LAND ONLY HOUSE	AMY	AMY
FRANKLIN, AMBER	128-045b	S1,L7F	MH TITLE IN DIFFERENT NAME	KERSTON	KERSTON
HADLEY, DALE ROSS	144-0621	L2	NOT IN HIS NAME	KRISTI	AMY
HERRIN, CRYSTAL MARIE	027-106 002	S1,L7F	LAND NOT IN HER NAME	KRISTI	KERSTON
HUNTER, WANDA ANN	065-072	S1,L7F	MH TITLE IN DIFFERENT NAME	MEGAN	KERSTON
JW/ ENTERPRISE GEORGIA LLC	048-024A	SC,L2,L7F	LLC CANT HAVE HMSTD	KRISTI	AMY
KELLEY, JOHNNY	114B-012D	S1,L7F	MH TITLE IN DIFFERENT NAME	KERSTON	KERSTON
KINNEY, SARA RUTH	109-210 01	SC,L2,L7F	NOT IN HER NAME	KRISTI	AMY
KITCHENS, STEPHEN N	124-130	SC,L2,L7F	HAS HMSTD IN OCONEE CO.	KRISTI	AMY
MCLELLON, DANNY	025-008	S1,L7F	LIVES IN CAMPER	KRISTI	AMY
MILLER, JAMES J	108-011	L7F	NEED LEGAL ALIEN REG #	KRISTI	AMY
ORTEGA, ALEANDRO	134-032G	S1,L7F	LIMITED TERM LICENSE	KRISTI	AMY
PATEL, PRITESH KISHORKUMAR	089D-016	S1,L7F	IN A BUSINESS NAME	JOAN	AMY
SCROGGS, CARA	055-003A	S1	MH TITLE IN DIFFERENT NAME	KRISTI	AMY
WANG, JAY	043-203	S1,L7F	LAND NOT IN HIS NAME	KRISTI	AMY
WARREN, MELINDA PATRICIA	112C-013	S1,L3,L7F	NOT IN HER NAME	KRISTI	AMY
YORK, STEVE LAWRENCE	109-063 004	SC,L2,L7F	NO LAND IN HIS NAME	KRISTI	AMY

*Approved listing
 m-Bill
 m-Mike*

CUVA APPLICATIONS
3/15/2024

TO BE RELEASED

NAME	MAP	PARCEL	ACREAGE	TYPE	COMMENTS
ADAMS, ANTHONY	152	3	10.87	EXPIRED	
ADDIS, BUREAN	33	118	28	EXPIRED	
BANKS, TILFORD & IVALEE	21	173	39.97	EXPIRED	
BATSON, JOHN PAUL ESTATE	43	208	29.5	EXPIRED	
BOWEN, TIM & LINDA	23	35	10	EXPIRED	
BROWN, PAULINE	134	47	15.36	EXPIRED	
CAUSEY, JACK & BARBARA	16	021A	19.46	EXPIRED	
CHAPMAN, DWAYNE	98	77	1.16	EXPIRED	
DOCKERY, JAMES & MARSHA	27	15	29.87	EXPIRED	
FORRESTER WALLACE ESTATE	32	20	15.9	EXPIRED	
FORRESTER WALLACE ESTATE	111	93	24.5	EXPIRED	
GILLELAND, PHILIP & CATHERINE	142	14	48.47	EXPIRED	
KASTNER, GERALD & DORIS	17	44	10.51	EXPIRED	
KIGER, JAMES & ANNACLAIR	98	008T	11.32	EXPIRED	
LACOUNT, ARTHUR	133	19	17.2	EXPIRED	
LEDFORD, DENNIS A & R LYNN	142	8	34.74	EXPIRED	
LEDFORD, DENNIS A & R LYNN	142	8	24.74	EXPIRED	
LEDFORD, DENNIS J & KATIE	142	008A	10	EXPIRED	
MOORE, PHYLLIS B & BROWN, JOEY R	134	47	15.36	EXPIRED	
PATE, CAROLYN N	127	027A	13.5	EXPIRED	
REED, DAVID & JESSICA	16	021A	19.46	EXPIRED	
SUTTON, CLARK & JEANENE	65	32	24.83	EXPIRED	
TANNER, ANNA LAURIE H	127	027B	13.5	EXPIRED	
WOOD, DAVID & DEBRA	126	176B	10	EXPIRED	

Approved
M. C. Sweet
S. Mike

TO BE APPROVED

NAME	MAP	PARCEL	ACREAGE	C ACREAGE	TYPE	LAND USE	VISITED/COMMENTS
ADAMS, ANTHONY	152	3	10.87	9.87	RENEWAL	MIX	
ADDIS, BUREN H	33	118	28	27	RENEWAL	TIMBER	
BANKS, TILFORD & IVALEE	21	173	39.97	38.97	RENEWAL	MIX	
BATSON, JOHN PAUL ESTATE	43	208	29.5	28.5	RENEWAL	PASTURE	
BOWEN, TIM & LINDA	23	35	10	9	RENEWAL	MIX	
CHAPMAN, DWAYNE	98	77	11.16	10.16	RENEWAL	TIMBER	
DOCKERY, JAMES & MARSHA	27	15	29.87	29.87	RENEWAL	TIMBER	
FORESTER, WALLACE ESTATE	32	20	15.9	15.9	RENEWAL	TIMBER	
FORESTER, WALLACE ESTATE	111	93	24.5	24.5	RENEWAL	TIMBER	
GILLELAND, PHILIP & CATHERINE	142	14	48.47	48.47	RENEWAL	PASTURE	
HAYES, LYNDA & KOWALSKY FREDERICK J	126	030B	14.74	14.74	CONT	PASTURE	
IVESTER, DENVER & LEANNA	128	61	24.19	24.19	CONT	PASTURE	
KASTNER, GERALD & DORIS	17	44	103.51	102.51	RENEWAL	PASTURE	
KIGER, JAMES & ANNACLAIR	98	008T	11.32	10.32	RENEWAL	PASTURE	
LACOUNT, ARTHUR E	133	19	17.2	16.2	RENEWAL	TIMBER	
LEDFORD, DENNIS A & R LYNN	142	8	24.74	23.74	RENEWAL	PASTURE	
LEDFORD, DENNIS J & KATIE	142	008A	10	10	RENEWAL	TIMBER	
LOUDERMILK, AMIE	109	188A	40.41	40.41	CONT	PASTURE	
MOORE, PHYLLIS B & BROWN, JOEY R	134	47	15.36	15.36	RENEWAL	TIMBER	
PANOS, PHILIP & CYNTHIA	145	029K	16.75	16.75	CONT	PASTURE	
PATE, CAROLINE & HAROLD JR	127	027A	13.5	13.5	RENEWAL	TIMBER	
REED, DAVID & JESSICA	16	021A	15.8	15.8	RENEWAL	TIMBER	
SUTTON, CLARK & JEANENE	65	32	24.83	24.83	RENEWAL	PASTURE	
TANNER, LAURIE HICKS	127	027B	13.5	13.5	RENEWAL	TIMBER	
THOMAS, ALAN DALE	20	77	54	53	CONT	TIMBER	
WOOD, DAVID & DEBRA ESTATE	126	176B	10	9	RENEWAL	TIMBER	

Approved
 m-w-lite cont



Habersham County Board of Tax Assessors
130 Jacobs Way, Suite 201, Clarkesville, GA 30523
706-839-0100 Fax: 706-754-8079
www.habershamga.com

CONSERVATION USE REQUEST TO END COVENANT WITHOUT PENALTY

Map/Parcel Number(s): 044-082A Phone #: 706-239-7933

Taxpayer Name: Pamela Lucinda Fain

Reason for ending covenant: (Please check one)

- Age 65: O.C.G.A. 48-5-7.4 (q)(3) An owner electing to discontinue the property in its qualify use provided such owner has renewed without an intervening lapse and has reached the age of 65 or older and has kept the property in a qualifying use under the renewal covenant for at least 3 years. (Need a copy of drivers license)
- Age 67: O.C.G.A. 48-5-7.4 (q)(4) An owner electing to discontinue the property in its qualify use provided such owner entered into the covenant for bona fide conservation use for the first time after reaching Age 67 and has either owned the property for at least 15 years or inherited the property and has kept the property in a qualifying use under the covenant for at least 3 years. (Need a copy of drivers license)
- Medical: O.C.G.A. 48-5-7.4 (q)(2) Any case in which a covenant is breached solely as a result of a medically demonstrable illness or disability which renders the owner of the real property physically unable to continue the property in the qualifying use, provided that the board of tax assessors shall require satisfactory evidence which clearly demonstrates that the breach is the result of a medically demonstrable illness or disability. (Need a letter explaining illness from a certified physician) ****Please Note: Could result in other covenanted property being removed from Covenant.**
- Death: O.C.G.A.48-5.7.4(n)(3) The penalty imposed shall not apply in any case where a covenant is breached solely as a result of the death of an owner who was a party to the covenant. (Need a copy of death certificate)

Pamela Fain
Taxpayers Signature

3-11-24
Date Signed

For Office Use Only:

Approved
m-curt
a-bill

Tax Year to be removed 2024

Items needed: Driver's License Letter from Physician Death Certificate

Notes: _____



**Northeast Georgia
PHYSICIANS GROUP**

NGPG INTERNAL MEDICINE

- TOCCOA

58 BIG A RD

TOCCOA GA 30577-6017

Phone: 706-886-6819

Fax: 706-827-5008

March 7, 2024

Pamela Fain
135 Hills Mills Road
Cornelia GA 30531-5356

Patient: **Pamela Lucinda Fain**
Date of Birth: **6/11/1967**

To whom it may concern,

Pam has been seen and treated at our office by Merrie Hamby. Merrie does treat her for chronic conditions. She was put on disability prior to establishing care with us. If you have any questions please reach out to our office.

Thanks, Merrie Hamby

Merrie Hamby FNP-C

JAMES C. WEIDNER
ERNEST H. "BUCKY" WOODS, III
DOUGLAS A. COLLINS
(OF COUNSEL)

WEIDNER LAW FIRM, LLC
ATTORNEYS AT LAW

TEL: (706) 754-9000
FAX: (706) 754-0098

854 WASHINGTON STREET
SUITE 300
P.O. BOX 2017
CLARKESVILLE, GA 30523

NorthGeorgiaLawyers.com

Refund Request

*079-104B
Duplication
of 079-103*

February 12, 2024

June Black-Warren
Habersham County Tax Commissioner
130 Jacob's Way, Suite 202
Clarkesville, GA 30523

RE: Tax Map & Parcel Numbers: 079-104B and 079-104A

Dear Commissioner Black-Warren:

Please accept this letter as my request to refund \$231.41 to my clients, Jeff and Delinda Umberger, for payment of taxes they should not have made regarding tax years 2021, 2022 and 2023.

This office prepared "deeds only" from their company to them individually in 2019. The subject deed (Deed Book 1196, Page 191) should have said 3.027 acres less and except 1.01 acres; however, we erroneously included only the legal description for the "less and except" of 1.01 acres. As a result of this error, the Tax Assessor created a map and parcel number (079 104B) for a tract that already existed which is 079-103. My clients do own map and parcel number 079-104A, which is the parcel that is correctly identified as the 3.027 acres, less and except the 1.01 acres. Enclosed is a copy of the Corrective Warranty Deed my clients will execute correcting the 2019 error.

Should you have any questions or comments, please contact me; and I thank you in advance for your assistance.

With kindest personal regards, I am

*Approve
m-mike
2-Bill*

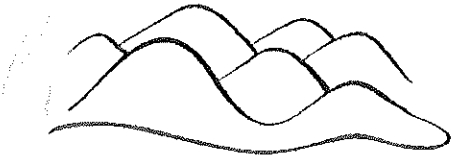
*2023 value (100%) 8,540
2022 " 7,220
2021 " 6,570
JCW:kb
enclosure*

Very truly yours,
WEIDNER LAW FIRM, LLC

*pd 85.40
pd 75.30
pd 68.21*
Jim
James C. Weidner

\$228.91

*Placed on Affi
2023-14 to
refund 3 yrs.*



HABERSHAM COUNTY
 GEORGIA | Est. 1818

EXPENDITURE BUDGET
 EXPENDITURE REQUEST SUMMARY

PAGE 1 OF 1

BUDGET YEAR - FY		FUND NUMBER	DEPARTMENT NUMBER
2024		100	EXAMPLE
DEPARTMENT NAME			CONTACT PERSON
Tax Assessors			Jean Church
ACCOUNT NO.	ACCOUNT NAME	PHONE NO.	
		706-839-0100	
	Salaries & Benefits	\$	-
521201	Veterinary Services (Animal Control Only)		-
521252	Legal		-
521606	Telephone		-
521607	Advertising		-
521616	Travel Expense		-
521625	Per Diem		2,317
521633	Equipment Rental		2,730
521639	Vehicle Parts Repairs Maintenance		-
521641	Postage		300
521645	Training Conferences		1,729
521647	Dues		5,900
521649	Non Vehicle Parts Repairs Maintenance		600
521652	Contracted Services		-
521653	Internet		89,940
521655	Financial Software (IT Dept Only)		-
521658	Rent		-
521672	Waste Disposal		-
521676	Lease Payments		-
521677	Drug Testing		-
521683	Background Check (P&D Only)		-
523400	Printer Copier Charges		-
523514	Gymnastics Entries (Recreation Only)		-
523600	Bank Fees		24
523800	Licenses (Animal Control Only)		-
531609	Uniforms		-
531614	Materials (Road Dept Only)		-
531615	Utilities		-
531631	Gas Oil		4,400
531632	Tires Tubes		1,350
531642	Supplies		3,486
531643	Veterinary Supplies (Animal Control Only)		-
531649	Concessions (Recreation Only)		-
531659	Meetings With Meals		-
531675	Signage Equipment & Maintenance (Road Dept Only)		-
531660	Small Equip Under 5,000		1,300
531682	Gas Station (Fleet Dept Only)		-
531700	Special Events		-
	Operating Expenses Only		-
GRAND TOTAL			\$0,00

15,167

450

9000

SUBMITTED BY _____
 (SIGNATURE OF DEPARTMENT DIRECTOR ELECTED OFFICIAL)

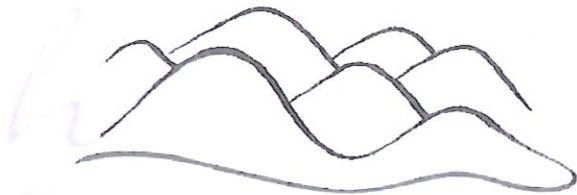
DATE

Please return electronic document to the Financial Services Department via the e-mail address:

13/16/16
 Approve as
 Amended
 M-Bill 2-Curt

HABERSHAM COUNTY
 GEORGIA | Est. 1818

OPERATING EXPENDITURES - EXAMPLE

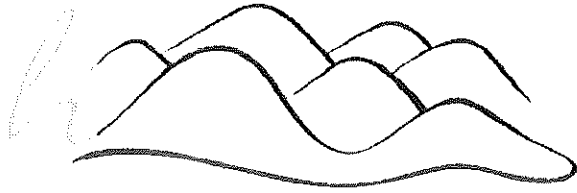


PAGE 1 OF 1

BUDGET YEAR - FY 2024	FUND NUMBER 100	DEPARTMENT NUMBER EXAMPLE	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 521616	ACCOUNT NAME Travel Expense	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
Caveat Conference Hotel	2	\$ 500.00	\$ 1,000.00
Caveat Conference Dinner	6	26.00	156.00
Caveat Conference Lunch	2	15.00	30.00
Mileage for new BOA members	2500	0.67	1,675.00
Meals for new BOA members	54	54.00	2,916.00
Meals for Staff Classes	10	54.00	540.00
Hotel for staff classes	2	500.00	1,000.00
Contingency	1	2,000.00	2,000.00
Hotel for BOA classes	39	150.00	5,850.00
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL			\$ 9,317.00
For Budget Review Committee Use ONLY	RECOMMENDED: \$		
	REVISED: \$	DATE REVISED:	
	ADOPTED: \$	DATE ADOPTED:	



1511607



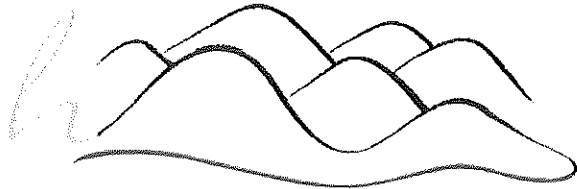
HABERSHAM COUNTY
GEORGIA | Est. 1818

OPERATING EXPENDITURES - EXAMPLE

PAGE 1 OF 1

BUDGET YEAR - FY 2024		FUND NUMBER 100		DEPARTMENT NUMBER EXAMPLE	
DEPARTMENT NAME Tax Assessors				CONTACT PERSON Joan Church	
ACCOUNT NO. 521625		ACCOUNT NAME Per Diem		PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION		UNIT QUANTITY	COST PER UNIT	TOTAL COST	
BOA Members Training		39	\$ 70.00	\$ 2,730.00	
		0	-	-	
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		0	-	-	
		0	-	-	
		0	-	-	
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TOTAL				\$ 2,730.00	
For Budget Review Committee Use ONLY		RECOMMENDED: \$			
		REVISED: \$		DATE REVISED:	
		ADOPTED: \$		DATE ADOPTED:	





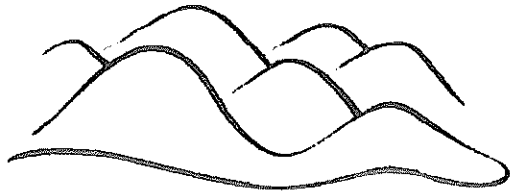
HABERSHAM COUNTY
 GEORGIA | Est. 1818

OPERATING EXPENDITURES - EXAMPLE

PAGE 1 OF 1

BUDGET YEAR - FY 2024		FUND NUMBER 100		DEPARTMENT NUMBER EXAMPLE	
DEPARTMENT NAME Tax Assessors				CONTACT PERSON Joan Church	
ACCOUNT NO. 521641		ACCOUNT NAME Postage		PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION		UNIT QUANTITY	COST PER UNIT	TOTAL COST	
Homestead Audit Letters		650	\$ 0.70	\$ 455.00	
Conservation Expiration Letters		130	0.70	91.00	
Conservation Sold Letters		100	0.70	70.00	
Need Income/Drivers License Letters		200	0.70	140.00	
Gated Letters		40	0.70	28.00	
Sales/Timber Letters		50	0.70	35.00	
Death Letters for CUVA & Homestead		300	0.70	210.00	
Miscellaneous letters & PP forms		500	0.70	350.00	
Returned Assessment Notices to remail to new address		500	0.70	350.00	
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		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
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		0	-	-	
TOTAL				\$	1,729.00
<i>For Budget Review Committee Use ONLY</i>		RECOMMENDED: \$			
		REVISED: \$		DATE REVISED:	
		ADOPTED: \$		DATE ADOPTED:	



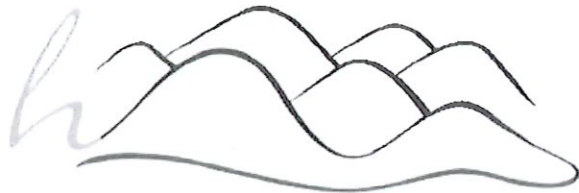


HABERSHAM COUNTY
 GEORGIA | Est. 1818

OPERATING EXPENDITURES - EXAMPLE

BUDGET YEAR - FY	FUND NUMBER	DEPARTMENT NUMBER	
2024	100	EXAMPLE	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 521645	ACCOUNT NAME Training Conferences	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
Joan Church Required Annual Conference	1	\$ 500.00	\$ 500.00
Amy Garmon Required Annual Conference	1	500.00	500.00
BOA Members Required Classes	6	100.00	600.00
Staff Required Classes	2	100.00	200.00
Exams for Appraisers	4	25.00	100.00
Contingency	1	4,000.00	4,000.00
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	0	-	-
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TOTAL		\$	5,900.00
For Budget Review Committee Use ONLY	RECOMMENDED: \$		
	REVISED: \$	DATE REVISED:	
	ADOPTED: \$	DATE ADOPTED:	





HABERSHAM COUNTY
 GEORGIA | Est. 1818.

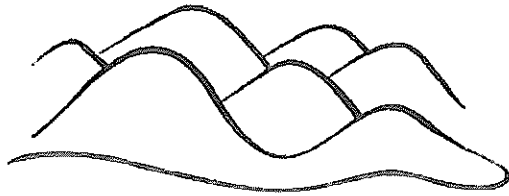
OPERATING EXPENDITURES - EXAMPLE

PAGE 1 OF 1

BUDGET YEAR - FY 2024		FUND NUMBER 100		DEPARTMENT NUMBER EXAMPLE	
DEPARTMENT NAME Tax Assessors				CONTACT PERSON Joan Church	
ACCOUNT NO. 521652		ACCOUNT NAME Contracted Services		PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION		UNIT QUANTITY	COST PER UNIT	TOTAL COST	
Bi-Tek Computer Software		6	\$ 1,127.08	\$ 6,762.48	
Georgia MLS		12	44.00	528.00	
Harris Personal Property Forms		1	3,500.00	3,500.00	
Harris Personal Property Assessment Notices		1	4,000.00	4,000.00	
Harris Real Property Assessment Notices		1	20,000.00	20,000.00	
Just Appraised Software for Deeds		1	14,438.00	14,438.00	
Qpublic Website & Mapping & Soils		1	11,900.00	11,900.00	
Traylor Audit Personal Property		1	24,000.00	24,000.00	
Just Appraised WinGap Implentation fee		1	2,000.00	2,000.00	
WinGap Support		1	3,500.00	3,500.00	
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TOTAL				\$ 89,940.48	
<i>For Budget Review Committee Use ONLY</i>		RECOMMENDED: \$			
		REVISED: \$		DATE REVISED:	
		ADOPTED: \$		DATE ADOPTED:	



~~90,588.48~~
 90,1628.48



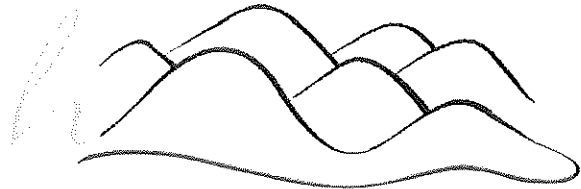
HABERSHAM COUNTY
 GEORGIA | Est. 1818

OPERATING EXPENDITURES - EXAMPLE

PAGE 1 OF 1

BUDGET YEAR - FY 2024	FUND NUMBER 100	DEPARTMENT NUMBER EXAMPLE	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 521647	ACCOUNT NAME Dues	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION GAAO	UNIT QUANTITY	COST PER UNIT	TOTAL COST
	8	\$ 75.00	\$ 600.00
	0	-	-
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	0	-	-
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	0	-	-
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	0	-	-
TOTAL		\$	600.00
For Budget Review Committee Use ONLY	RECOMMENDED: \$		
	REVISED: \$	DATE REVISED:	
	ADOPTED: \$	DATE ADOPTED:	





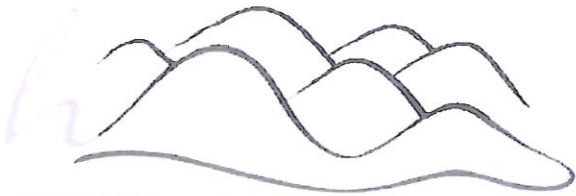
HABERSHAM COUNTY
 GEORGIA | Est. 1818

OPERATING EXPENDITURES - EXAMPLE

PAGE 1 OF 1

BUDGET YEAR - FY 2024		FUND NUMBER 100		DEPARTMENT NUMBER EXAMPLE	
DEPARTMENT NAME Tax Assessors				CONTACT PERSON Joan Church	
ACCOUNT NO. 5236(R)		ACCOUNT NAME Bank Fees		PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION		UNIT QUANTITY	COST PER UNIT	TOTAL COST	
South State Bank Statement		12	\$ 2.00	\$ 24.00	
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TOTAL				\$	24.00
For Budget Review Committee Use ONLY		RECOMMENDED: \$			
		REVISED: \$		DATE REVISED:	
		ADOPTED: \$		DATE ADOPTED:	





HABERSHAM COUNTY
 GEORGIA | Est. 1818

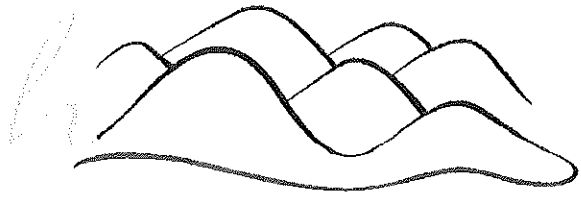
OPERATING EXPENDITURES - EXAMPLE



PAGE 1 OF 1

BUDGET YEAR - FY 2024	FUND NUMBER 100	DEPARTMENT NUMBER EXAMPLE	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 531631	ACCOUNT NAME Gas/Oil	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
County Fuel Station 2 vehicles	24 24	\$ 375.00	\$ 4,500.00
	0	-	-
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	0	-	-
	0	-	-
	0	-	-
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	0	-	-
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TOTAL		\$	4,500.00 9,000
For Budget Review Committee Use ONLY	RECOMMENDED: S		
	REVISED: S	DATE REVISED:	
	ADOPTED: S	DATE ADOPTED:	





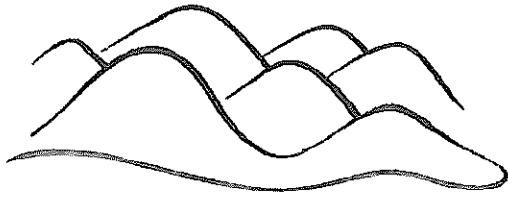
HABERSHAM COUNTY
 GEORGIA | Est. 1818

OPERATING EXPENDITURES - EXAMPLE

PAGE 1 OF 1

BUDGET YEAR - FY 2024	FUND NUMBER 100	DEPARTMENT NUMBER EXAMPLE	
DEPARTMENT NAME Tax Assessors		CONTACT PERSON Joan Church	
ACCOUNT NO. 531632	ACCOUNT NAME Tires/Tubes	PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION	UNIT QUANTITY	COST PER UNIT	TOTAL COST
Tires for 2 Explorers Minimum 60,000 miles All Terrain	8	\$ 225.00	\$ 1,350.00
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
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	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
	0	-	-
TOTAL		\$	1,350.00
<i>For Budget Review Committee Use ONLY</i>	RECOMMENDED: \$		
	REVISED: \$	DATE REVISED:	
	ADOPTED: \$	DATE ADOPTED:	





HABERSHAM COUNTY
 GEORGIA | Est. 1818

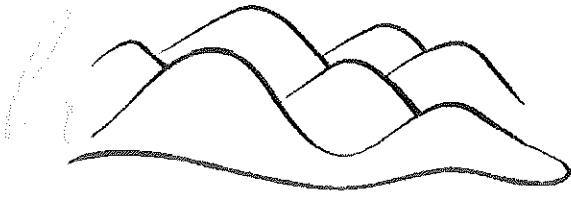
OPERATING EXPENDITURES - EXAMPLE

PAGE 1 OF 1

BUDGET YEAR - FY 2024		FUND NUMBER 100		DEPARTMENT NUMBER EXAMPLE	
DEPARTMENT NAME Tax Assessors				CONTACT PERSON Joan Church	
ACCOUNT NO. 531642		ACCOUNT NAME Supplies		PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION		UNIT QUANTITY	COST PER UNIT	TOTAL COST	
Office Supplies		0	\$ 2,000.00	\$ 2,000.00	
Office Water Service		12	57.00	684.00	
Northeast Georgian Paper		1	40.00	40.00	
Lexis Nexis		3	15.10	45.30	
Clerk of Court Notary fees		1	37.00	37.00	
Printing		1000	0.60	600.00	
Route for Me com (Appraisers)		1	80.00	80.00	
		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
TOTAL				\$ 3,486.30	
<i>For Budget Review Committee Use ONLY</i>		RECOMMENDED: \$			
		REVISED: \$		DATE REVISED:	
		ADOPTED: \$		DATE ADOPTED:	



HABERSHAM COUNTY
 GEORGIA Est. 1818



HABERSHAM COUNTY
 GEORGIA | Est. 1818

OPERATING EXPENDITURES - EXAMPLE

PAGE 1 OF 1

BUDGET YEAR - FY 2024		FUND NUMBER 100		DEPARTMENT NUMBER EXAMPLE	
DEPARTMENT NAME Tax Assessors				CONTACT PERSON Joan Church	
ACCOUNT NO. 531660		ACCOUNT NAME Small Equip Under 5,000		PHONE NO. 706-839-0100	
DETAILED JUSTIFICATION		UNIT QUANTITY	COST PER UNIT	TOTAL COST	
Printer with warranty		1	\$ 650.00	\$ 650.00	
Computer Screen		1	650.00	650.00	
		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
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		0	-	-	
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		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
		0	-	-	
TOTAL				\$	1,300.00
<i>For Budget Review Committee Use ONLY</i>		RECOMMENDED: S			
		REVISED: S		DATE REVISED:	
		ADOPTED: S		DATE ADOPTED:	



For BOA Meeting as of 03/15/2024

Before

Agricultural

# of Sales	3
Median Ratio	63.826%
COD-Coefficient of Dispersion	19.511%
PRD-Price Related Differential	0.855%

Conservation/Forest Land/Preferential

# of Sales	14
Median Ratio	73.680%
COD-Coefficient of Dispersion	30.952%
PRD-Price Related Differential	1.149%

Commercial

# of Sales	23
Median Ratio	63.092%
COD-Coefficient of Dispersion	36.672%
PRD-Price Related Differential	1.345%

Industrial

# of Sales	0
Median Ratio	0.000%
COD-Coefficient of Dispersion	0.000%
PRD-Price Related Differential	0.000%

Qualified

# of Sales	870
Median Ratio	81.552%
COD-Coefficient of Dispersion	27.135%
PRD-Price Related Differential	1.152%

Residential

# of Sales	831
Median Ratio	72.979%
COD-Coefficient of Dispersion	26.861%
PRD-Price Related Differential	1.141%

Unqualified with T

# of Sales	194
Median Ratio	12.500%
COD- Coefficient of Dispersion	152.763%
PRD- Price Related Differential	1.368%

Unqualified with M

# of Sales	82
Median Ratio	47.422%
COD- Coefficient of Dispersion	84.564%
PRD- Price Related Differential	1.349%