



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, June 11, 2024, 9:00 a.m.

AGENDA

- I. Call to order by Chairman; invocation by Denise York
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 - 1. Minutes: May 28, 2024
 - 2. Miscellaneous:
- V. New Business:
 - a. Homestead Exemption:
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing –
 - iii. Miscellaneous –

Albea, Roy	040-134E
Hatfield, Louise	131-008
Smith, Martha	054-004
 - b. Conservation Use/Preferential Use:
 - i. 2024 CUVA Releases –
 - ii. 2024 CUVA Recommended Approvals –
 - iii. 2024 Under 10 acres – NONE
 - iv. 2024 CUVA Family Farms/LLC – NONE
 - v. 2024 CUVA Eligibility Concerns – NONE
 - vi. Miscellaneous – Chapman, Susan 014-041
 - c. Status Update from Chief Appraiser
 - d. Miscellaneous:

Next meeting: June 25, 2024

Upcoming Holidays None



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, June 11, 2024 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, June 11, 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: Bill Terry, Chairman; Jimmy Dean, Vice-Chairman; Denise York, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary;

Absent: John King, Member

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

Denise York delivered the invocation.

Approval of Agenda:

Motion made by Jimmy Dean to approve the June 11, 2024 agenda; seconded by Denise York; voted unanimously to approve motion.

Old Business:

Board Minutes: May 28, 2024

Motion made by Denise York to forego the reading and approve the minutes of May 28, 2024; seconded by Jimmy Dean; voted unanimously to approve motion.

New Business:

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 Denise York to approve the listing of homestead exemption applications for Tax Year 2024; seconded by Jimmy Dean; 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 Jimmy Dean to approve the denial listing of homestead exemption applications for Tax Year 2024; seconded by Denise York; voted unanimously to approve motion.

Miscellaneous Homestead:

Albea, Roy 040-134E

Ms. Garmon provided the Board with a homestead exemption filed by Mr. Roy Albea for Tax Year 2024. Mr. Albea came in on June 5, 2024 and made application for the Age 65 Total School Tax Exemption. He had received an audit letter in 2023 but failed to come in. Motion made by Denise York to deny for Tax Year 2024 the homestead exemption for Mr. Roy Albea due to late filing; seconded by Jimmy Dean; voted unanimously to approve motion.

Hatfield, Louise 131-008

Ms. Garmon provided the Board with a homestead exemption filed by Ms. Louise Hatfield. Ms. Hatfield had originally applied for homestead in Tax Year 2023 but failed to provide her 2022 income. She came in on April 18, 2024 and made application again but since she was after the deadline of April 1, office staff informed her it would be for Tax Year 2025 but she wanted it to go before the Board for their decision. Motion made by Jimmy Dean to deny for Tax Year 2024 the homestead exemption for Ms. Louise Hatfield; seconded by Denise York; voted unanimously to approve motion.

Smith, Martha 054-004

Ms. Garmon provided the Board with a homestead exemption filed by Ms. Martha Smith for Tax Year 2024. Ms. Smith was mailed an audit letter this year and did not come in until May 31, 2024 asking to sign an income affidavit. Motion made by Jimmy Dean to approve the homestead exemption for Ms. Martha Smith for Tax Year 2024; seconded by Denise York; 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 Denise York to approve the releases for all covenants ending December 31, 2023; seconded by Jimmy Dean; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, over 10 acres, for Tax Year 2023. Motion made by Jimmy Dean to approve all new applications for CUVA for Tax Year 2024 for properties over 10 acres with recommended approval by appraisal staff; seconded by Denise York; voted unanimously to approve motion.

Conservation Use Miscellaneous:

Chapman, Susan 014-041

The Board reviewed a Conservation Use Covenant for Ms. Susan Chapman. Ms. Chapman is requesting to come out of her covenant due to her health. Ms. Chapman has provided the necessary paperwork and meets all the qualifications to be removed. Motion made by Denise York to approve Ms. Susan Chapman's request to be removed from Conservation for Tax Year 2024; seconded by Jimmy Dean; 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:

- McCormick's advised Ms. Church to adjust commercial land by 30% and increase commercial buildings by 5% and recalculate the file.
- Base Rates for Residential homes was increased to \$135 based on the recommendation from McCormick's.
- Ms. Church adjusted some land values as well.
- Reviewed Neighborhoods with different base rates to determine if she should use the \$135 rate. In some of the neighborhoods, she could but some she could not.
- Also, informed the Board that she worked all day on Saturday, June 8th.

Miscellaneous:

2024 Digest

Ms. Church provided the Board with the preliminary numbers and the board agreed these look good. Motion made by Denise York to approve preliminary numbers as presented and allow office staff to send notices to the printer; seconded by Jimmy Dean; voted unanimously to approve motion.

2024 Freeport Approval

Ms. Garmon provided the Board with a Freeport Approval Listing for Tax Year 2024. Motion made by Jimmy Dean to approve the Freeport Approval Listing for Tax Year 2024; seconded by Denise York; voted unanimously to approve motion.

2024 Freeport Denial

Ms. Garmon provided the Board with a Freeport Denial Listing for Tax Year 2024. This denial was sent to Ralph Taylor, County Attorney, who recommends

the denial as well. Motion made by Denise York to approve the Freeport Denial Listing as recommended by office staff and Mr. Ralph Taylor, County Attorney; seconded by Jimmy Dean; voted unanimously to approve motion.

Mr. Bill Terry, Chairman informed the Board that he asked Ms. Garmon to provide Basic notebooks for all Board members with the following information in them: By-Laws; Policies & Procedures; Roberts Rules of Order & Executive Session Rules; Homestead Codes; Organizational Chart. The Board also asked to have a list of all the websites on where to obtain information such as the annotated code for Georgia; DOR website; & the Land Resolution website. This information will be available at the first meeting in July. Chairman Terry also asked that Ms. Garmon give a verbal report either monthly or quarterly on how many field inspections were completed and any other information we deem pertinent for the Board to have.

Adjournment

Motion made by Jimmy Dean to adjourn the meeting; seconded by Denise York; voted unanimously to approve motion. The meeting was adjourned at 10:43 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser

Approved: ✓
 Denied: _____

Approval Listings
 June 11, 2024

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
BALL NANCY CAROLYN	042-188	EL2	KRISTI	AMY	
DILLS RICHARD HENRY	029-007A	ES1, EL7F	KRISTI	AMY	
FORENBERRY JERRY LEE	009-004B	ES5,EL7F	KRISTI	AMY	
HANSON JAMES JR	097-186F	SC,L1,L7F	KRISTI	AMY	
MCCOLLUM SUSAN	102-146	ESC,EL1,EL7F	KRISTI	AMY	
RYDER KIMBERLY D	151-024A	S1,L7F	KRISTI	AMY	
SCOTT MARIA	114C-131	EL7F	KRISTI	AMY	
TENCH MARY EVELYN	044-058	EL2	KRISTI	AMY	
WADE WAYNE	108-129	EL2	KRISTI	AMY	

Approved
m-Denial
e-filing

Approved: _____
Denied: _____

DENIAL LIST : Board Meeting
June 11, 2024

Name:	Map/Parcel:	Exemption:	Reason for denial:	Accepted Application	Reviewed Applic
Dukes, Sarah M	102-013R	L2, L7F	NO BUILDING ON PROPERTY	KRISTI	AMY

Approved
denial listing
M-Jimmy
J-Denise

CUVA APPLICATIONS
6/11/2024

TO BE RELEASED

NAME	MAP	PARCEL	ACREAGE	TYPE	COMMENTS
HENRY, FRANK P & ARACHELLE B	20	146	39.08	EXPIRED	

Approved
M- Denise
J- Jimmy

TO BE APPROVED

<u>NAME</u>	<u>MAP</u>	<u>PARCEL</u>	<u>ACREAGE</u>	<u>C ACREAGE</u>	<u>TYPE</u>	<u>LAND USE</u>	<u>VISITED/COMMENTS</u>
BARRETT, HERMAN REV LIV TRUST	43	178C	42.62	43.62	NEW	PASTURE	HEIRS STARTED NEW AFTER PASSING
BARRETT, HERMAN REV LIV TRUST	44	91	85.25	85.25	NEW	PASTURE	HEIRS STARTED NEW AFTER PASSING
COOK, JOHN G & COOK, RANDOLPH G	65	130	10	9	NEW	TIMBER	HEIRS STARTED NEW AFTER PASSING
KATKURI, SUMANTH & GANKIDI RUSHIKETH	146	72	14.13	13.13	CONT	TIMBER	
TAYLOR, BRONSON	41	159	10.98	10.98	CONT	MIX	

Approved
M - Jimmy
D - Denise

Resid.

Habersham County
Analysis

068 Sales Ratio

Number of Sales: 797
 Mean Ratio %: 98.596
 Median Ratio %: 96.467
 Mode Ratio %: 94, 100
 Weighted Mean %: 96.010
 Price-Related Differential %: 1.027
 Mean Std Dev %: 30.497
 Median Std Dev %: 30.572

Coef. of Var. %: 30.932
 Coef. of Var. %: 31.691

Coef. of Disp %: 18.216
 Coef. of Disp %: 18.499

SALES REPORT
HABERSHAM COUNTY 068

Agri

Parcel#	Land Code	U/M	#Bldgs	AYB	EYB	Style	Q	MKT-D	Land Units	Zone	O/B Value	Land Value	App Value	Book	Page	Date	IN	Q	I/V	Sales Price	%Ratio	\$Unit
022 195	0140	50/01	1	1904	1950	1	1	3	29,3800	AC	LI	320,830	327,720	01354	0520	Dec 22 2023	WD	Q	I	344,000	95.267	247.30
				PIN#: 021 039 NBH#: 02600 Heated Area: 1,290 \$Heated Area: 266.67																		
028 188	0140	50/00	0			0			108,2200			901,700	901,700	01339	0645	Jun 15 2023	WD	Q	V	990,000	91.081	9148.03
				PIN#: 027 075 NBH#: 01100 Heated Area: \$Heated Area: 0.00																		
127 079	0130	50/00	0			0			9,9200	AC	LI	110,110	110,110	01336	0465	Apr 26 2023	AD	Q	V	135,000	81.563	13608.87
				PIN#: 126 090 NBH#: 04000 Heated Area: \$Heated Area: 0.00																		

Habersham County 068 Sales Ratio

Number of Sales: 3

Mean Ratio %: 89.304

Median Ratio %: 91.081

Mode Ratio %: 82, 91, 95

Weighted Mean %: 91.187

Price-Related Differential %: 0.979

Mean Std Dev %: 7.023

Median Std Dev %: 7.352

Coef. of Var. %: 7.864

Coef. of Disp %: 5.778

Coef. of Var. %: 8.072

Coef. of Disp %: 5.015

SALES REPORT
HABERSHAM COUNTY 068

Commercial

Parcel#	Land Code	U/M	#Bldgs	AYB	EYB	Style	Q	MKT-D	Land Units	Zone	O/B Value	Land Value	App Value	Book	Page	Date	IN	Q	I/V	Sales Price	%Ratio	\$Unit
090 025	0600	01/00	0			1	NB#:	01300	Heated Area:	\$	0.00	211,690	211,690	01337	0851	May 18 2023	WD	Q	V	258,100	82.019	46757.25
091D001A	0700	10/07	1	2011	2011	1	3	2	1,2100	AC	HB	10,300	257,250	01349	0995	Oct 19 2023	WD	Q	I	1,250,000	69.297	140.31
102 149	0562	50/01	2	1960	1981	1	2	2	0,8500	AC	LI	56,320	161,990	01329	0464	Feb 9 2023	WD	Q	I	150,000	107.993	59.69
104 131	0700	10/00	0			0			2,9500	AC	HB	67,110	67,110	01336	0067	Apr 28 2023	WD	Q	V	95,000	70.642	32203.39
104 131D	0700	10/07	1	2006	2009	1	3	2	0,0900	AC	HB	40,770	281,220	01337	0228	Apr 28 2023	WD	Q	I	300,000	0.000	93.98
127 139	0700	10/07	1	2006	2012	1	3	3	3,7900	AC	HI	21,360	452,870	01353	0503	Dec 12 2023	WD	Q	I	455,000	99.532	87.37
142 066B	0700	10/00	0			0			1,0000	AC	HI	129,970	129,970	01352	0004	Nov 15 2023	WD	Q	V	100,000	129.970	100000.00

Habersham County Analysis 068

Sales Ratio

Number of Sales: 17
 Mean Ratio %: 92.184
 Median Ratio %: 95.563
 Mode Ratio %: 100
 Weighted Mean %: 86.148
 Price-Related Differential %: 1.070
 Mean Std Dev %: 18.269
 Median Std Dev %: 18.598

Coef. of Var. %: 19.818
 Coef. of Disp %: 14.914
 Coef. of Var. %: 15.676
 Coef. of Disp %: 14.914

Overall

Habersham County
Analysis

Sales Ratio

068

Number of Sales: 844
 Mean Ratio %: 98.247
 Median Ratio %: 96.359
 Mode Ratio %: 100
 Weighted Mean %: 95.391
 Price-Related Differential %: 1,030
 Mean Std Dev %: 30.083
 Median Std Dev %: 30.142

Coef. of Var. %: 30.620
 Coef. of Var. %: 31.281
 Coef. of Disp %: 18.211
 Coef. of Disp %: 18.478

(Taxable)

NAME	FREEPORT INVENTORY	INVENTORY
BOEHRINGER INGELHEIM ANIMAL	449,793	12,000
CURRAHEE TRAILERS	2,334,593	0
ETHICON INC	67,546,175	6,048,602
FARM SUPPLY CO OF CORNELIA	1,112,739	28,407
FOUNDATION CORE & TUBE	293,974	11,531
GLOBALTECH INDUSTRIES INC	2,430,259	132,981
GSG FASTENERS LLC	8,835,783	159,930
HABERSHAM METAL PRODUCTS CO	583,657	371,480
HANSON AGGREGATES SOUTHEAST	1,749,668	577
HANSON AGGREGATES SOUTHEAST	398,767	0
HYFLOW SOUTHEAST INC	2,150,379	359,458
K & W SUPPLY	203,906	0
KELLY PIPE CO	1,323,828	700,374
KLOECKNER METALS CORP	9,186	0
MORGAN CONCRETE CO	281,602	8,148
MY POOL PAL COMPANY LLC	92,873	12,817
NICOLON CORP	10,959,273	475,605
PBR SKAPS INDUSTRIES	1,604,966	0
PIEDMONT PROPERTIES OF GA LLC	1,665,004	3,850
PITTMAN CONSTRUCTION	268,673	64,860
STEELCO HOLDINGS LLC	1,007,226	143,869
WESTLAKE ROYAL WINDOWS	1,776,333	206,053
WILBANKS LUMBER CO	504,902	2,674

Approved
 M-Jimmy
 2-Denise

DENIALS OF FREEPORT
THE NORTHEAST GEORGIAN

Approve Denial
Listing

M - Denise

2 - Jimmy