



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, June 25, 2024, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Jimmy Dean
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 1. Minutes: June 11, 2024
 2. Letter to Property Owners
 3. Miscellaneous:
- V. New Business:
 - a. Affi 2023-17
 - b. Homestead Exemption:
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing –
 - iii. Miscellaneous – Coyne, Calvin 089D-070
 - c. 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 –
 - v. 2024 CUVA Eligibility Concerns –
 - vi. Miscellaneous –
 - d. Status Update from Chief Appraiser
 - e. Redaction Request: Elrod, Tonya Denise
Erlewine, Jacob D & Cassidy

f. Miscellaneous:

Next meeting: July 9, 2024

Upcoming Holidays July 4th (Independence Day)



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, June 25, 2024 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, June 25, 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: Jimmy Dean, Vice-Chairman; John King, Member; Denise York, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary;

Absent: Bill Terry, Chairman

Jimmy Dean, Vice-Chairman called the meeting to order at 9:24 a.m.

Jimmy Dean, Vice-Chairman delivered the invocation.

Approval of Agenda:

Motion made by Denise York to approve the June 25, 2024 agenda; seconded by John King; voted unanimously to approve motion.

Old Business:

Board Minutes: June 11, 2024

Motion made by John King to forego the reading and approve the minutes of June 11, 2024; seconded by Denise York; voted unanimously to approve motion.

Letter to Property Owners:

Ms. Garmon provided a letter to the Board that Bill Terry, Chairman had drafted to improve communication with the Public. The Board agreed for Ms. Garmon to post the letter on the County website, in the Courthouse, in the Tax Assessors Office, & the monitors in the administration building. Ms. Garmon will also pass the letter to Robb Moore, County Public Information Officer for him to post as well.

New Business:

Affi 2023-17

Motion by John King to approve the 2023 17 Affidavit; seconded by Denise York; 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 Denise York to approve the listing of homestead exemption applications for Tax Year 2024; seconded by John King; voted unanimously to approve motion.

Miscellaneous Homestead:

Coyne, Calvin 089D-070

Ms. Garmon provided the Board with a homestead exemption filed by Mr. Calvin Coyne for Tax Year 2024. Mr. Coyne is a Veteran and he is entitled to the exemption for Tax Year 2024. He is also entitled to a refund for 3 years in the amount of \$2,906.45. Motion made by John King to approve the Homestead Exemption for Tax Year 2024 for Mr. Calvin Coyne; 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 John King to approve the releases for all covenants ending December 31, 2023; seconded by Denise York; 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 Denise York to approve all new applications for CUVA for Tax Year 2024 for properties over 10 acres with recommended approval by appraisal staff; seconded by John King; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, Family Farms/LLC's, for Tax Year 2024. Motion made by Denise York to approve all new applications for CUVA for Tax Year 2024 for properties in a Family Farm/LLC's with recommended approval by appraisal staff and county attorney; seconded by John King; voted unanimously to approve motion.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment with Eligibility Concerns, for Tax Year 2024. Motion made by Denise York to deny the applications for CUVA for Tax Year 2024 for properties with Eligibility Concerns with recommended denial by the county attorney; seconded by John King; voted unanimously to approve motion.

Motion made by Denise York to move redaction request to be heard before the Status Update from the Chief Appraiser; seconded by John King; voted unanimously to approve motion.

Redaction Request:

Elrod, Tonya Denise

Ms. Garmon provided the Board with a redaction request from Ms. Tonya Denise Elrod. She is a law enforcement officer and is eligible to have her

property redacted from public records. Motion made by Denise York to approve the redaction request for Ms. Tonya Denise Elrod for Tax Year 2024; seconded by John King; voted unanimously to approve motion.

Erlewine, Jacob & Cassidy

Ms. Garmon provided the Board with a redaction request by Mr. Jacob Erlewine. He is a law enforcement officer and is eligible to have his property redacted from public records. Motion made by John King to approve the redaction request for Mr. Jacob Erlewine for Tax Year 2024; seconded by Denise York; voted unanimously to approve motion.

Status Update from Chief Appraiser

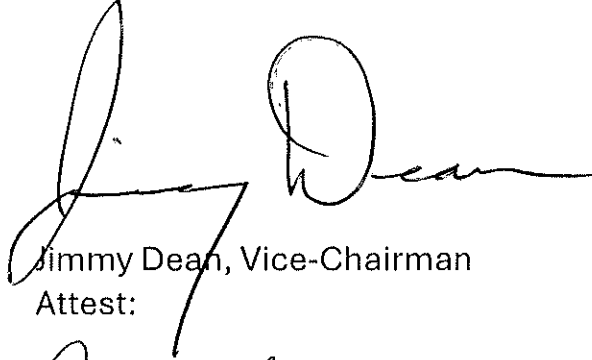
Ms. Church provided the Board with the status report of everything that has been happening since the last meeting. The following is a listing of items that was discussed:

- Ms. Church stopped reviewing sales & prepared to mail notices.
- Notices were mailed June 19, 2024 and the appeal deadline is August 3, 2024.
- Ms. Church & Ms. Garmon met with our Department of Revenue representative on Monday June 17 to answer questions for our digest review. We can request a copy when it becomes available.
- Board of Equalization hearings were held on Wednesday, June 19th. We had 7 scheduled but 4 withdrew before the hearings and only one taxpayer showed up.
- Ms. Church along with Ms. Garmon and Ralph Taylor, County Attorney, had a settlement conference with Ms. Elena Saville on Thursday June 20. No settlement was reached and the appeal is proceeding to superior court. Ms. Garmon has filed all the paperwork with the Superior Court's office as requested by the County Attorney.
- Ms. Church has also been working on the Rollback millage rate forms & the consolidation pages for the cities.
- As of this morning, our office has received 7 appeals for Tax Year 2024.

Adjournment

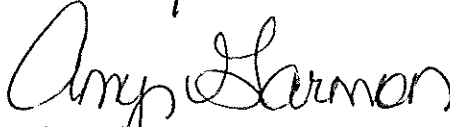
Motion made by Denise York to adjourn the meeting; seconded by John King; voted unanimously to approve motion. The meeting was adjourned at 10:44 a.m.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jimmy Dean". The signature is fluid and cursive, with a large initial "J" and "D".

Jimmy Dean, Vice-Chairman

Attest:

A handwritten signature in black ink, appearing to read "Amy Garmon". The signature is cursive and somewhat stylized.

Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser

NEWS RELEASE

The Habersham County Board of Assessor's has announced that beginning in July, a comprehensive, county-wide re-appraisal will be conducted for the '24 – '25 tax year, effective January 1, 2025.

ALL PROPERTY (residential, commercial, industrial, agricultural, vacant land, etc.) **will be included in this appraisal process.** This process is in compliance with GA Code 560 – 11 – 10 - .09 which states: "All real property parcels should be physically inspected at least every three years to ascertain that property information records are current."

McCormick & Associates of Gainesville, GA have been contracted by our Board of County Commissioners to conduct this county-wide re- appraisal project. Components of this project include:

1. On Site Visit – field appraisers (with proper identification) will visit each property to validate improvements and other factors affecting the property valuation.
2. Analysis of Market Sales and Construction Costs – recent market sales and new construction costs will be evaluated to help determine fair market value for each property.
3. Income Analysis – will be applied to income producing properties to help determine fair market value.

Please be reminded that the **Tax Assessor's Office does not determine the amount of taxes you pay. The role of the Tax Assessor's Office / Board of Assessor's is to determine the fair market value of each property.**

Your taxes are determined by the mileage rate set by each municipality, the County School Board and the Board of Commissioner's to provide income to meet their respective budget projections.

Please feel free to contact our Tax Assessor's Office @ 706 / 839 – 0100 if you have any questions regarding this notice.

Appreciatively

Habersham County Board of Assessor's

Approved: _____
 Denied: _____

Approval Listings
 June 25, 2024

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
ANSLEY BRENDA L	050-039A	ESC, EL2, EL7F	KRISTI	AMY	
CAMP RAY E JR	081-003G	EL3	KRISTI	AMY	
DALTON JUSTIN LEE	085D-010	ES1,EL7F	KRISTI	AMY	
DAVIS KERMIT	108-204	EL7F	KRISTI	AMY	
DUKES SARAH M	102-013R	ESC,EL1,EL7F	KRISTI	AMY	
HENDRIX JUDY DIANE	125-057	ES1, EL1, EL7F	JOAN	AMY	
KINNEY SARA RUTH	109-210 01	ESC,EL2,EL7F	KRISTI	AMY	
MOORE KATIE ELIZABETH	143-023	ES1,EL7F	MISTY	AMY	
REEL BETTY F	071-028U	ESC, EL2, EL7F	MEGAN	AMY	
SCROGGS, CARA	055-003A	ES1	KERSTON	AMY	
SEGUR, MARY	082-001C	EL2	KRISTI	AMY	
WARREN MELINDA PATRICIA	112C-013	ES1,EL3,EL7F	KRISTI	AMY	

Approved
m-Denied
E-Review

CUVA APPLICATIONS
6/25/2024

TO BE RELEASED

<u>NAME</u>	<u>MAP</u>	<u>PARCEL</u>	<u>ACREAGE</u>	<u>TYPE</u>	<u>COMMENTS</u>
ARRENDALE, EVELYN	98	21	397.21	EXPIRED	
ARRENDALE, JOHN	98	20	98.72	EXPIRED	
ARRENDALE, JOHN & EVELYN	99	012A	19.24	EXPIRED	
HARDMAN ROAD LLC	98	21	397.21	EXPIRED	
HARDMAN ROAD LLC	98	20	98.72	EXPIRED	
HARDMAN ROAD LLC	99	012A	19.24	EXPIRED	

Approved
M-John
E-Daniel

FAMILY FARMS/LLC'S

<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>
SOQUE HHLI CAPITAL LLC	34	003A	51.81	50.81	CONT	PASTURE	CO ATT REC APPROVAL
SOUTHERN STRUT FARMS	28	188	108.22	106.22	NEW	TIMBER	CO ATT REC APPROVAL

Approved

