

HABERSHAM COUNTY
GEORGIA | Est. 1818

HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, July 9, 2024, 9:00 a.m.

AGENDA

- I. Call to order by Chairman; invocation by Bill Terry**
- II. Public Comments:**
- III. Approve Agenda**
- IV. Old Business**
 - 1. Minutes:** June 25, 2024
 - 2. Miscellaneous:**
- V. New Business:**
 - a. Affi 2023-18**
 - b. Homestead Exemption:**
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous – Beckner, Gloria 131-099
Ledford, Dennis A 142-008
Smith, David W 051-013P
 - c. Conservation Use/Preferential Use:**
 - i. 2024 CUVA Releases –
 - ii. 2024 CUVA Recommended Approvals –
 - iii. 2024 Under 10 acres –
 - iv. 2024 CUVA Family Farms/LLC –
 - v. 2024 CUVA Eligibility Concerns – NONE
 - vi. Miscellaneous –
 - d. Redaction Request: Ivester, Logan & Laura
King, John R**

- e. **Status Update from Chief Appraiser**
- f. **Executive Session**
- g. **Miscellaneous:**

Next meeting: July 23, 2024

Upcoming Holidays None



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, July 9, 2024 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, July 9, 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; John King, Member; Denise York, Member; Joan Church, Chief Appraiser; Amy Garmon, Secretary;

Absent: None

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

Bill Terry delivered the invocation.

Approval of Agenda:

Motion made by John King to approve the July 9, 2024 agenda; seconded by Denise York; voted unanimously to approve motion.

Old Business:

Board Minutes: June 25, 2024

Motion made by John King to forego the reading and approve the minutes of June 25, 2024; seconded by Denise York; voted unanimously to approve motion.

Letter to Property Owners:

Chairman Bill Terry would like to have copies made to provide to everyone who comes into the office. He suggested office staff ask each taxpayer if they received a copy of the letter and if they did not then provide them with a copy. Chairman Bill Terry also wants the letter to be sent to the cities to possibly post on their city bills for taxpayers.

Miscellaneous:

Chairman Bill Terry also mentioned Legal counsel for the Board of Assessors. Denise York gave the name of Wink Verdery as a possibility. Jimmy Dean suggested not pursuing at this time since we do not currently have an approved budget. Chairman Bill Terry asked that Ms. Garmon place it under Miscellaneous Old Business as "Legal Counsel" on the next agenda just as a reminder to the Board.

Chairman Bill Terry also mentioned staff shirts for the field appraisers. Ms. Church and Ms. Garmon will check with Brandy, County Clerk on who we can possibly use to do this for us.

New Business:

Affi 2023-18

Motion by John King to approve the 2023 18 Affidavit; seconded by Jimmy Dean; 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:

Beckner, Gloria 131-099

Ms. Garmon provided the Board with a homestead exemption filed by Ms. Gloria Beckner for Tax Year 2024. Ms. Beckner came into the office on July 15, 2020 and signed for an EL2 exemption. This EL2 exemption was denied due to late filing and in the letter we stated we would hold the application for Tax Year 2021 and instead office staff placed it in the dead file by mistake. By doing that we never sent her a letter asking her to provide her income for Tax Year 2021. Ms. Beckner is seeking the homestead exemption for Tax Year 2020, 2021, 2022, 2023 & 2024. Motion made by Denise York to approve the homestead exemption for Tax Year 2022, 2023, & 2024; seconded by John King; voted unanimously to approve motion.

Ledford, Dennis 142-008

Ms. Garmon provided the Board with a homestead exemption filed by Mr. Dennis Ledford for Tax Year 2024. Mr. Ledford came in on July 2, 2024 and made application and is requesting the exemption for Tax Year 2024. Mr. Ledford was not receiving any homestead exemption because his house burned in 2020 and the exemption remained on the record for Tax Year 2021 as Georgia State Law requires. However, Mr. Ledford did not rebuild his home until Tax Year 2022 and he never made a new application for Homestead Exemption. Motion made by Denise York to deny the exemption for Mr. Dennis Ledford for late filing for Tax Year 2024; seconded by John King; voted unanimously to approve motion.

Smith, David W 051-013P

Ms. Garmon provide the Board with a Veteran Homestead Exemption filed by Mr. David W Smith for Tax Year 2024. Mr. Smith became disabled with the Veteran's office on August 2022 and is entitled to the exemption for Tax Year 2023 & 2024. Mr. Smith would be entitled to a refund for Tax Year 2023 in the amount of \$731.57. Motion made by John King to approve the veteran Homestead Exemption for Mr. David W Smith for Tax Year 2023 & 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 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 Jimmy Dean; all in favor with John King abstaining from voting.

The Board reviewed the attached listing of applications for Conservation Use Valuation Assessment, under 10 acres, for Tax Year 2024. Motion made by Denise York to approve all new applications for CUVA for Tax Year 2024 for properties under 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.

Redaction Request:

079-106A

Ms. Garmon provided the Board with a redaction request for parcel 079-106A. They are law enforcement officer and is entitled to be redacted. Motion made by John King to approve the redaction request for 079-106A for Tax Year 2024; seconded by Jimmy Dean; voted unanimously to approve motion.

124-243

Ms. Garmon provided the Board with a redaction request for parcel 124-243. They are on the Board of Assessors and are eligible to have their property redacted from public records. Motion made by Jimmy Dean to approve the redaction request for parcel 124-243 for Tax Year 2024; seconded by Denise York; all in favor with John King abstaining from voting.

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 has been busy with phone calls and taxpayers coming into the office.
- Finished the Roll Back calculations, inflation memos & the consolidation pages for the cities.
- To date, we have received 80 appeals.

Executive Session

Motion made by John King to enter Executive Session at 10:44 a.m. to discuss personnel; seconded by Jimmy Dean; voted unanimously to approve motion.

Motion made by Denise York to exit Executive Session at 11:54 a.m. and enter back into regular session; seconded by Jimmy Dean; voted unanimously to approve motion.

The Board asked Ms. Garmon to add Executive Session to the agenda for the July 23 meeting.

Adjournment

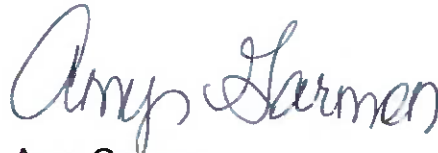
Motion made by Jimmy Dean to adjourn the meeting; seconded by Denise York; voted unanimously to approve motion. The meeting was adjourned at 11:56 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser

Approved:
 Denied:

Approval Listings
 July 9, 2024

| Name | Map Parcel | Exemptions | Accepted Application | Reviewed Application | Notes |
|------------------------------|------------|--------------|----------------------|----------------------|-------------------------------------|
| ANDREWS, SANDRA DARLENE | 088-050X | ESC,EL2,EL7F | KRISTI | AMY | SUBMITTED LATE INCOME & DRIVERS LIC |
| BANKS, RONALD & DONNA | 017-019 | EL2 | KRISTI | AMY | FAILED TO BE KEYED |
| BEAUPRE, DAVID & MARGARET | 054-014 | EL7F | KERSTON | AMY | FAILED TO BE KEYED |
| BLACKWELL, VANESSA | 127-170 | ES1,EL7F | KRISTI | AMY | SUBMITTED DRIVERS LICENSE |
| BROWN, JULIAN T & RICKI | 114C-115 | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| CARTER, CATHY MELLISA | 052-094 | EL3 | ROBIN | AMY | SUBMITTED LATE INCOME & SS PAPERWK |
| CHURCH, DOUGLAS R | 102-013P | EL2 | MISTY | AMY | SUBMITTED LATE INCOME |
| DEMORE, JOYCE MAY | 141-148 | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| DUFRESNE, GERALD | 144-008 | ELD | KERSON | AMY | SUBMITTED LATE INCOME (VETERAN) |
| DUKES, SARAH M | 102-013R | EL2 | KRISTI | AMY | FAILED TO BE KEYED |
| FAUVER, RONALD EUGENE & TONI | 146-091U | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| GARRETT, RANDY | 110-128 | EL3 | KRISTI | AMY | SUBMITTED LATE INCOME |
| HOLCOMB, WAYNE | 128-068 | EL2 | AMY | AMY | SUBMITTED LATE INCOME |
| HOUGHLAND, ROBERT F | 006-056 | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| HOUSTON, LARRY | 091C-063 | ES1,EL3,EL7F | KRISTI | AMY | SUBMITTED LATE INCOME & SS PAPERWK |
| JEWART, KATHLEEN | 040-177W | EL2 | MEGAN | AMY | SUBMITTED LATE INCOME |
| JIMENEZ, RACHEL | 087A-070 | EL3 | MISTY | AMY | SUBMITTED SS PAPERWK |
| JONES, JEANINE | 125-030A | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| KASTNER, HILDA | 128-049 | EL2 | KERSTON | AMY | SUBMITTED LATE INCOME |
| MALCOLM, CHARLES | 143-030A | ES3 | KRISTI | AMY | SUBMITTED LATE INCOME |
| MARCHMAN, TIMOTHY | 108-105T | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| MCDONALD, BONNIE LEE GRAY | 108-107F | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| MEALOR, RUTH CASH | 109-037 | EL2 | KERSTON | AMY | SUBMITTED LATE INCOME |
| MICHAEL, WILLIAM | 040-056B | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| MILLER, JAMES J | 108-011 | EL7F | KRISTI | AMY | FAILED TO BE KEYED |
| MINTZ, JANIE | 041-046 | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |

Approved
 m- Denise
 Inhm

| | | | | | |
|---------------------------|------------|--------------|---------|-----|-----------------------|
| OGRADY, KEVIN | 019-106 | EL2 | KRISTI | AMY | FAILED TO BE KEYED |
| PATRICK, PATSY | 088-051R | ESC,EL2,EL7F | KERSTON | AMY | SUBMITTED LATE INCOME |
| PITTS, RICHARD D & JANICE | 114C-090 | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| SEXTON, ERIC | 087A-091A | EL3 | MANDY | AMY | SUBMITTED LATE INCOME |
| SIMPKINS, DONALD A | 079-166 01 | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| SKELTON, PAUL | 078-213 | EL2 | KRISTI | AMY | FAILED TO BE KEYED |
| SMITH, DAVID S | 047-017A | EL2 | MISTY | AMY | FAILED TO BE KEYED |
| SOUTHERLAND, JUDY | 107-021 | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| SUMMERS, DOROTHY | 131-189 | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| UNDERWOOD, CAROL | 044-079L | ES3 | KRISTI | AMY | SUBMITTED LATE INCOME |
| VETRANO, JEANETTE | 132-050 | EL2 | KRISTI | AMY | SUBMITTED LATE INCOME |
| WILLIAMS, BRENDA G | 092-001G | EL2 | MISTY | AMY | SUBMITTED LATE INCOME |

FAMILY FARMS/LLC'S

| <u>NAME</u> | <u>MAP</u> | <u>PARCEL</u> | <u>ACREAGE</u> | <u>CACREAGE</u> | <u>TYPE</u> | <u>LAND USE</u> | <u>VISITED/COMMENTS</u> |
|--------------------|------------|---------------|----------------|-----------------|-------------|-----------------|-------------------------|
| FKH PROPERTIES LLC | 46 | 016A | 126.19 | 126.19 | RENEWAL | MIX | CO ATT REC APPROVAL |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Approved
M-Denver
E-John