



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 23, 2024, 9:00 a.m.

AGENDA

- I. **Call to order by Chairman; invocation by Denise York**
- II. **Public Comments:**
- III. **Approve Agenda**
- IV. **Committee Training**
- V. **Old Business**
 1. **Minutes:** July 9, 2024
 2. **Miscellaneous:**
 - Safety
 - Legal Counsel
- VI. **New Business:**
 - a. **Affi 2023-19**
 - b. **Homestead Exemption:**
 - i. 2023 Approval Listing ---
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous – Wikle Florence 077-022
 - 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: 104-004**
- e. **Status Update from Chief Appraiser**
- f. **Executive Session**
- g. **Miscellaneous:**

Next meeting: August 13, 2024

Upcoming Holidays None



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Board of Tax Assessors

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

Tuesday, July 23, 2024 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, July 23, 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; Joan Church, Chief Appraiser; Amy Garmon, Secretary;

Absent: Denise York, Member

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

John King delivered the invocation.

Approval of Agenda:

Motion made by John King to approve the July 23, 2024 agenda; seconded by Jimmy Dean; voted unanimously to approve motion.

Old Business:

Board Minutes: July 9, 2024

Motion made by John King to forego the reading and approve the minutes of July 9, 2024; seconded by Jimmy Dean; voted unanimously to approve motion.

Miscellaneous:

The Board spoke with Ann Cain, Human Resources Director, regarding safety of the building. Ms. Cain informed the Board that Natasha can view doorways via video cameras and Natasha also has a buzzer on her desk to call the Sheriff's office should she need too. Ms. Cain will look into a buzzer for our office in the event something happened office staff would be able to get assistance from the Sheriff's office.

The Board also mentioned to Ms. Cain that Alicia Vaughn, County Manager had recommended the Board have their own attorney and the Board has not taken any action due to the county budget not being approved until July 22, 2024. Ms. Cain will let Ms. Vaughn know.

The Board also asked why the Field Appraiser position had not been filled. Ms. Church informed the Board that we did advertise but when we called for interviews several had already gotten jobs and some scheduled interviews but did not show. Ms. Church also informed the Board that by switching to a new system it would be easier to wait until we are finished with the conversion to WinGap.

Chairman Terry asked why two people go out in the field together. Ms. Church explained that in previous years the former Chief Appraiser was accused of stealing, and the Board of Assessors for safety reasons to have two people in the vehicle visiting properties. Chairman Terry indicated we may need to explore changing this policy. Jimmy Dean would also like to see job descriptions for all staff. Ms. Garmon will get with HR to get the descriptions and she will have them available at the 2nd meeting in August.

New Business:

Affi 2023-19

Motion by Jimmy Dean to approve the 2023 19 Affidavit; seconded by John King; 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 John King to approve the listing of homestead exemption applications for Tax Year 2024; seconded by Jimmy Dean; voted unanimously to approve motion.

Miscellaneous Homestead:

Wikle, Florence 077-022

Ms. Garmon provided the Board with a homestead exemption filed by Ms. Florence Wikle for Tax Year 2024. Ms. Wikle filed an application on July 9, 2024. She is requesting the homestead exemption for Tax Year 2024 because she had a stroke and is now unable to work. Motion made by Jimmy Dean to deny the homestead exemption for Ms. Florence Wikle for Tax Year 2024 due to late filing; seconded by John King; 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 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 2024. Motion made by John King 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; voted unanimously to approve motion.

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

properties under 10 acres with recommended approval by appraisal staff; seconded by Jimmy Dean; 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 John King 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 Jimmy Dean; voted unanimously to approve motion.

The Board requested a possible close look at the Conservation Use Rules & Regulations for the first of the year. Ms. Garmon said she could reach out to the Department of Revenue to try to get someone to come to one of the meetings or have a phone call or video conference at one of the meetings. Ms. Garmon will also try to get the Board members in the March Specialized Assessment Class in March 2025 at Unicoi State Park in Helen.

Redaction Request:

104-004

Ms. Garmon provided the Board with a redaction request for parcel 104-004. The Taxpayer is an employee of Georgia Community Supervision and is entitled to be redacted. This property was purchased in May 2024. Motion made by John King to approve the redaction request for 104-004; 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:

- Ms. Church has been busy with phone calls and taxpayers coming into the office.
- Met with McCormick on July 15 & July 17th. The McCormicks came by to pick up 3,800 Property Record Cards to begin review of the

county. They are currently working in the field. We hope to print the next set of Property Record Cards from WinGap.

- Ms. Church has been reviewing appeals. As of Monday, we had received 174 appeals with 28 being received through the QPublic website.

Jimmy Dean would like to be a part of the training with WinGap. Ms. Garmon will also let the Board know of any meetings with McCormick as well as the training with WinGap.

The Board also request a written copy of the reports from McCormick. Ms. Garmon will research the deadlines of McCormick and their reporting schedule and she will email the Board.

Executive Session

Motion made by John King to enter Executive Session at 10:56 a.m. to discuss personnel; seconded by Jimmy Dean; voted unanimously to approve motion.

Motion made by Jimmy Dean to exit Executive Session at 11:34 a.m. and enter back into regular session; seconded by John King; voted unanimously to approve motion.

Miscellaneous:

Jimmy Dean mentioned Alan Finney, field appraiser researching the cost and feasibility of obtaining a Drone for the Appraisers to use in the field and then report back to the Board to review. He would need to find out if the Department of Revenue has Policies in place to use a Drone.

The Board also asked Ms. Garmon to include in the agenda for the next meeting under Old Business Miscellaneous the Drone and the staff shirts. Ms. Garmon will leave Legal Counsel & safety on the agenda until the Board asks for it to be removed. Ms. Garmon will also include notebook Review under the agenda for the 2nd meeting in August.

Jimmy Dean asked if the minutes could be sent the Monday following the meeting. Ms. Garmon said she didn't see a problem with having them sent to the Board on the Monday after the meeting.

Adjournment

Motion made by John King to adjourn the meeting; seconded by Jimmy Dean; voted unanimously to approve motion. The meeting was adjourned at 11:42 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser

Approved: ✓

Denied: _____

Approval Listings
July 23, 2024

Name	Map Parcel	Exemptions	Accepted Application	Reviewed Application	Notes
BARRON BENJAMIN GROVER WILSON	051-014T	ESC, EL2, EL7F	KRISTI	AMY	SUBMITTED LATE INCOME
COLEMAN MARSHA	130-014	EL2	KRISTI	AMY	SUBMITTED LATE INCOME
DANIELS YVONE	064-057	EL2	KRISTI	AMY	SUBMITTED LATE INCOME
ELLRICH DONNA	021-083A	EL2	KRISTI	AMY	SUBMITTED LATE INCOME
HATFIELD LOUISE ELLEN	131-008	EL2	MISTY	AMY	SUBMITTED LATE INCOME
O'BRIEN WILLIAM & RENEE	125-132G	S1, L7F	KRISTI	AMY	FAILED TO BE KEYED
PAULSON WAYNE S	151-026B	EL2	MEGAN	AMY	SUBMITTED LATE INCOME
TAIT ROBERT & EILEEN	051-009T	EL2	MANDY	AMY	SUBMITTED LATE INCOME
TURNER JOHN MARK	029-162	EL7F	KRISTI	AMY	FAILED TO BE KEYED
WARD PEGGY	144-172	EL3	KERSTON	AMY	SUBMITTED LATE INCOME
WUNDERLICH IVANE	108-055	EL2	ROBIN	AMY	SUBMITTED LATE INCOME

Approved

M-John

D-Jimmy

UNDER 10 ACRES

NAME	MAP	PARCEL	ACREAGE	C ACREAGE	TYPE	LAND USE	VISITED/COMMENTS
WALTON, FOY & CAROL	126	149	8.41	7.41	NEW	MIX	PEAR TREES, BERRY BUSHES, GARDEN. TAXES REFLECT DEPRECIATION ON TREES, BUT NO SCHED E/F FILED.

Approved
M-John
J-Jimmy

FAMILY FARMS/LLC'S

NAME	MAP	PARCEL	ACREAGE	C.ACREAGE	TYPE	LAND USE	VISITED/COMMENTS
HARDMAN ROAD LLC	99	12	23.98	23.98	CONT	PASTURE	VISITED CO ATT REC APPROVAL
HARDMAN ROAD LLC	98	20	98.72	98.72	CONT & RENEW	MIX	VISITED CO ATT REC APPROVAL-CONT THRU 23, RENEWAL FOR 24
HARDMAN ROAD LLC	99	012A	19.24	19.24	CONT & RENEW	TIMBER	VISITED CO ATT REC APPROVAL-CONT THRU 23, RENEWAL FOR 24
HARDMAN ROAD LLC	98	21	397.21	396.21	CONT & RENEW	MIX	VISITED CO ATT REC APPROVAL-CONT THRU 23, RENEWAL FOR 24

Approved
M-John
& Jimmy