



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, August 27, 2024, 9:00 a.m.

A G E N D A

- I. Call to order by Chairman; invocation by Bill Terry
- II. Public Comments:
- III. Approve Agenda
- IV. Old Business
 1. Minutes: August 13, 2024
 2. Notebook Review
 3. Miscellaneous:
 - Legal Counsel
 - Safety
 - Drones
 - Staff Shirts
 - Previous Board Minutes
- V. New Business:
 - a. Affi 2024-2
 - b. Homestead Exemption:
 - i. 2023 Approval Listing --- NONE
 - ii. 2023 Denial Listing – NONE
 - iii. Miscellaneous – Brown, Rosalyn & Henry 146-036
Churchhill, Harry E 078-124
Pearson, David Ray 044-001E
Ward, Milton G 044-118
 - c. Conservation Use/Preferential Use:



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, August 27, 2024 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, August 27, 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; Sonya Turgeon, 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.

Chairman Terry delivered the invocation.

Public Comments:

McCormick, Terry

Terry McCormick appeared before the Board to discuss the update with reappraising properties in the county for Tax Year 2025. Mr. McCormick said he was planning on having all field work done in 10 months but he is waiting for WinGap to be installed. Ms. Church has provided them with roughly 4600 property record cards and his staff should be finished with those on Friday of this week. Numbers won't be known until more information is keyed and picked up. Mr. McCormick indicated that both systems should be ran at the same time until we finish with the 2024 appeals.

Approval of Agenda:

Motion made by John King to approve the August 27, 2024 agenda; seconded by Denise York; voted unanimously to approve motion.

Old Business:**Board Minutes: August 13, 2024**

Motion made by John King to forego the reading and approve the minutes of August 13, 2024; seconded by Sonya Turgeon; voted unanimously to approve motion.

Notebook Review:

The Board discussed the various items in the Notebook that was created by Ms. Garmon on behalf of the Board. Chairman Terry had various questions regarding the Policies & Procedures in the notebook. Ms. Garmon will make any adjustments as needed in the next few months. Chairman Terry also thanked Ms. Garmon for her hard work on the notebook and that it was greatly appreciated.

Miscellaneous:

The Board asked for an update on the Legal Counsel and Ms. Garmon stated she had spoke with Ann Cain, HR Director. Ms. Cain indicated that she spoke with Alicia Vaughn, County Manager and Ms. Vaughn was fine with the Board continuing to use the County Attorneys Donnie Hunt & Ralph Taylor.

The Board asked for an update on Safety and Ms. Garmon informed the Board she had spoken with Ann Cain, HR Director. Ms. Cain was under the impression the Board just wanted to be sure that the panic button works on Natiasha Brown's desk. Ms. Cain said when the panic button is pushed it sends an alert to the Sheriff's office, 911 Dispatch, and the City of Clarkesville police. Ms. Cain indicated if we wanted a panic button for our office, we would have to get with Tracy in IT to obtain one. The Board asked Ms. Garmon to find out from IT how to obtain a panic button.

The Board received an update Ms. Garmon had received regarding Drones. According to Ralph Taylor, County Attorney, it is not recommended that the Tax Assessors use Drones.

Ms. Garmon provided the Board with an update on vests. Ms. Garmon said it was easier to obtain vests instead of shirts so they could be left in the office and then taken home to wash them as needed. Ms. Garmon provided the Board with a quote she had received from J Geyer in Gainesville on obtaining shirts. The Board was in agreement to allow the staff to pick the style they would like to wear. Motion made by John King to invest in 6 vests & be sure it is in the 2024/2025 budget; seconded by Sonya Turgeon; voted unanimously to approve motion.

Previous Board Minutes from June 25, 2024 & July 23, 2024

Ms. Garmon discussed with the Board the previous board minutes from June 25 & July 23, 2024. It was determined that Mr. John King could not vote since we didn't have 3 certified Board members. Motion made by Jimmy Dean to rescind the minutes from June 25, 2024 & July 23, 2024; seconded by Denise York; voted unanimously to approve motion. The following motions are being made to replace actions taken by the board in the June 25, 2024 & July 23, 2024 meeting when there was not a certified quorum present:

June 25, 2024:

- Approval of Agenda: Motion made by Denise York to approve agenda; seconded by Jimmy Dean; voted unanimously to approve motion.
- Board Minutes: June 11, 2024: Motion made by Denise York to forgo the reading and approve the minutes; seconded by Jimmy Dean; voted unanimously to approve motion.
- Affidavit 2023-17: Motion made by Denise York to approve Affidavit 2023-17; seconded by Jimmy Dean; voted unanimously to approve motion.
- Homestead Exemption: Motion made by Denise York to approve the listing of homestead; seconded by Jimmy Dean; voted unanimously to approve motion.
- Miscellaneous Homestead: Coyne, Calvin: Motion made by Denise York to approve homestead for Mr. Calvin Coyne for Tax Year 2024; seconded by Jimmy Dean; voted unanimously to approve motion.

- Conservation Use: Releases: Motion made by Denise York to approve releases of Conservation Use; seconded by Jimmy Dean; voted unanimously to approve motion.
- Conservation Use: Over 10 acres: Motion made by Denise York to approve the Over 10 acres Conservation Use Applications for Tax Year 2024; seconded by Jimmy Dean; voted unanimously to approve motion.
- Conservation Use: Family Farms/LLC's: Motion made by Denise York to approve all properties in a Family Farm/LLC's with recommended approval by appraisal staff & county attorney; seconded by Jimmy Dean; voted unanimously to approve motion.
- Conservation Use: Eligibility Concerns: Motion made by Denise York to deny the applications for CUVA for properties with Eligibility Concerns as recommended by the County Attorney; seconded by Jimmy Dean; 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 Jimmy Dean; voted unanimously to approve motion.
- Redaction Request: 023-164A: Motion made by Denise York to approve Redaction Request for 023-164A for Tax Year 2024; seconded by Jimmy Dean; voted unanimously to approve motion.
- Redaction Request: 081-005U: Motion made by Denise York to approve Redaction Request for 081-005U for Tax Year 2024; seconded by Jimmy Dean; voted unanimously to approve motion.
- Adjournment: Motion made by Denise York to adjourn the meeting; seconded by Jimmy Dean; voted unanimously to approve motion.

July 23, 2024:

- Approval of Agenda: Motion made by Jimmy Dean to approve agenda; seconded by Bill Terry; voted unanimously to approve motion.
- Board Minutes: July 9, 2024: Motion made by Jimmy Dean to forgo the reading and approve the minutes; seconded by Bill Terry; voted unanimously to approve motion.
- Affidavit 2023-19: Motion made by Jimmy Dean to approve Affidavit 2023-19; seconded by Bill Terry; voted unanimously to approve motion.
- Homestead Exemption: Motion made by Jimmy Dean to approve the listing of homestead; seconded by Bill Terry; voted unanimously to approve motion.

- Miscellaneous Homestead: Wikle, Florence: Motion made by Jimmy Dean to deny the homestead exemption for Ms. Florence Wikle; seconded by Bill Terry; voted unanimously to approve motion.
- Conservation Use Releases: Motion made by Jimmy Dean to approve releases for Conservation Use; seconded by Bill Terry; voted unanimously to approve motion.
- Conservation Use Over 10 acres: Motion made by Jimmy Dean to approve the Over 10 acres Conservation Use applications; seconded by Bill Terry; voted unanimously to approve motion.
- Conservation Use Under 10 acres: Motion made by Jimmy Dean to approve the Under 10 acres Conservation Use applications; seconded by Bill Terry; voted unanimously to approve motion.
- Conservation Use Family Farms/LLC's: Motion made by Jimmy Dean to approve all properties in a Family Farm/LLC's with recommended approval by appraisal staff & county attorney; seconded by Bill Terry; voted unanimously to approve motion.
- Redaction Request: 104-004: Motion made by Jimmy Dean to approve Redaction Request for 104-004 for Tax Year 2024; seconded by Bill Terry; voted unanimously to approve motion.
- Executive Session: Motion made by Jimmy Dean to enter Executive Session; seconded by Bill Terry; voted unanimously to approve motion. Motion made by Jimmy Dean to exit Executive Session; seconded by Bill Terry; voted unanimously to approve motion.
- Adjournment: Motion made by Jimmy Dean to adjourn the meeting; seconded by Bill Terry; voted unanimously to approve motion.

New Business:

Affi 2024-2

Motion by Denise York to approve the 2024 2 Affidavit; seconded by John King; voted unanimously to approve motion.

Miscellaneous Homestead:

Brown, Rosalyn & Henry 146-036

Ms. Garmon provided the Board with a homestead exemption filed by Rosalyn & Henry Brown. Mr. & Ms. Brown submitted late income for the homestead exemption. They filed an extension with the Internal Revenue Service for Tax Year 2023. Motion made by John King to approve the homestead exemption for Rosalyn & Henry Brown for Tax Year 2024; seconded by Denise York; voted unanimously to approve motion.

Churchhill, Harry E 078-124

Ms. Garmon provided the Board with a homestead exemption filed by Mr. Harry Churchhill. Mr. Churchhill received a Need more Info letter in 2023 asking for his 2022 income tax return. He then received a denial letter because he never submitted his return. Mr. Churchhill came in last week with his 2023 income tax return and asked for the exemption for Tax Year 2024. Office staff asked him if he filed an extension and he informed them he did not. Motion made by Sonya Turgeon to deny the homestead exemption filed by Mr. Harry Churchhill for Tax Year 2024; seconded by Denise York; voted unanimously to approve motion.

Pearson, David Ray 044-001E

Ms. Garmon provided the Board with a homestead exemption filed by Mr. David Ray Pearson for Tax Year 2024. Mr. Pearson is a 100% Disabled Veteran and he became 100% in December 2023. Motion made by John King to approve the homestead exemption for Mr. David Ray Pearson for Tax Year 2024; seconded by Sonya Turgeon; voted unanimously to approve motion.

Ward, Milton 044-118

Ms. Garmon provided the Board with a homestead exemption filed by Mr. Milton Ward for Tax Year 2024. Mr. Ward is a 100% Disabled Veteran and he became 100% in September 2023. Motion made by John King to approve the

homestead exemption for Mr. Milton Ward for Tax Year 2024; seconded by Denise York; voted unanimously to approve motion.

Cornelius, James

087A-006

Ms. Garmon provided the Board with a homestead exemption filed by Mr. James Cornelius for Tax Year 2024. Mr. Cornelius is a 100% Disabled Veteran and he became 100% in December 2023. Motion made by John King to approve the homestead exemption for Mr. James Cornelius for Tax Year 2024; seconded by Sonya Turgeon; voted unanimously to approve motion.

Hadley, Dale Ross

144-062E

Ms. Garmon provided the Board with a homestead exemption filed by Mr. Dale Ross Hadley for Tax Year 2024. Mr. Hadley submitted his late income tax return and he did file an extension. Motion made by John King to approve his homestead exemption for Mr. Dale Ross Hadley for Tax Year 2024; seconded by Sonya Turgeon; voted unanimously to approve motion.

Conservation Use Miscellaneous:

Loudermilk, Jerry

145-044

Ms. Garmon provided the Board with a Conservation Use Application for Mr. Jerry Loudermilk. In May 2022, the Board accidentally released the Conservation Use application that Mr. Loudermilk had on file due to the fact office staff had received a death certificate for a Jerry Loudermilk. We had received no response from a death letter we mailed so we removed the covenant which ends upon the death of a party to the covenant; however, he came into the office last week to ask about his Conservation Use. After office staff researched it, we determined his Conservation had been released by mistake. Mr. Loudermilk signed a new 10 year covenant starting in January 2024. Motion made by Denise York to approve Mr. Jerry Loudermilk's Conservation Use Covenant for Tax Year 2024; seconded by John King; 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 reviewing appeals. To date, she has reviewed 85 appeals with 46 of them going to the Board of Equalization and the remaining 39 appeals will be sent 2nd notices. McCormick is also reviewing appeals as well.
- Ms. Church attended the Department Head Meeting on August 19 with Ms. Garmon.
- Ms. Church has spoken with the Gregg Reese and has gotten the conversion moved up to September 16th.
- Ms. Church held a staff meeting to discuss the WinGap conversion scheduled for the 2nd week in September, homestead exemptions, & the Employee Appreciation Cookout to be held on October 2.
- Ms. Church also received the 2023 Department of Audits Study and our ratio came in at 37.14%.
- Motion made by Denise York to approve Ms. Church to be off on Friday, August 30, 2024; seconded by John King; voted unanimously to approve motion.

Miscellaneous:

By-Laws

Ms. Garmon provided the Board with an updated version of the By-Laws for our office. The Board was in agreement with these By-Laws and signed them as accepted.

Adjournment

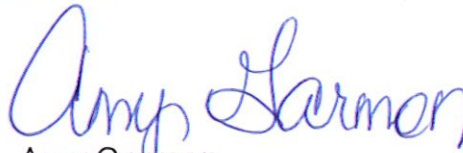
Motion made by John King to adjourn the meeting; seconded by Denise York; voted unanimously to approve motion. The meeting was adjourned at 10:38 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser



JG
J GEYER
A D V E R T I S I N G

TO:	Amy Garmon, Habersham County Board of Tax Assessors
FROM:	Misty Perry
DATE:	08.26.24
RE:	Safety Vest Pricing

BOTTOM LEFT – HABERSHAM COUNTY TAX ASSESSORS (HEAT TRANSFER) BACK – FIELD APPRAISER (HEAT TRANSFER)			
	S/M, L/XL	2/3XL	4/5XL
SV01 Port Authority Enhanced Visibility Vest <i>*NO STOCK AVAILABLE IN SAFETY YELLOW</i> https://catalog.companycasuals.com/p/1887_SftyYellow?text=sv01	33.00	35.50	-----
CSV100 CornerStone ANSI 107 Class 2 Economy Mesh One-Pocket Vest https://catalog.companycasuals.com/p/10905_SftyYellow?text=csv100	24.50	26.00	27.50
CSV102 CornerStone ANSI 107 Class 2 Mesh Zippered Vest https://catalog.companycasuals.com/p/10907_SftyYellow?text=csv102	28.00	29.50	31.00
CSV407 CornerStone ANSI 107 Class 2 Dual-Color Safety Vest https://catalog.companycasuals.com/p/3826_SftyYellow?text=csv407	S-XL: 37.50	2XL: 39.00; 3XL: 42.00	4XL: 43.50
<i>If using Habersham County logo, please send vector file (.ai or .eps). Rebuilding logos requires Art Charges at \$50/hour, 1 hour minimum.</i>			
*PRICING VALID FOR 30 DAYS			

DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2023 PRELIMINARY SALES RATIO STUDY

068 - HABERSHAM COUNTY

COMPUTATION SHEET

1. STUDY DATA

NUMBER OF SAMPLES IN STUDY	<u>453</u>
EQUALIZED RATIO	<u>37.14</u>

2. ADJUSTED 100% DIGEST COMPUTATIONS

<u>PROPERTY CLASS</u>		<u>ASSESSMENT</u>		<u>RATIO</u>		<u>100% VALUE</u>
REAL PROPERTY	=	<u>1,772,489,880</u>	÷	<u>37.14 %</u>	=	<u>4,772,399,879</u>
PERSONAL PROPERTY	=	<u>210,214,660</u>	÷	<u>37.14 %</u>	=	<u>565,999,518</u>
CURRENT USE PROPERTY	=	<u>24,383,608</u>	÷	<u>40.00 %</u>	=	<u>60,959,020</u>
MOTOR VEHICLES	=	<u>19,849,034</u>	÷	<u>40.00 %</u>	=	<u>49,622,585</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY						<u>5,448,981,002</u>

3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY	<u>5,448,981,002</u>
PUBLIC UTILITY PROPERTY	<u>214,723,140</u>
TIMBER	<u>64,224</u>
QUALIFIED TIMBER PROPERTY	<u>0</u>
TOTAL 100% ADJUSTED COUNTY DIGEST	<u>5,663,768,366</u>

HABERSHAM COUNTY BOARD OF ASSESSORS

BYLAWS

ARTICLE I Name of Organization

The name of the organization/body shall be the Habersham County Board of Assessors; with acknowledgement of other official references as the Habersham County Board of Tax Assessors or Tax Assessors.

ARTICLE II Purpose of Organization

It shall be the duty of the Board of Assessors to act in such capacity as to see that all the duties and matters within the comprehensive system for the equalization of property valuations, as provided by O.C.G.A. 48-5-260, are resolved in a proficient and proper manner while seeing that all taxable property within the County is returned and assessed at its just and fair valuation and valuations between the individual taxpayers are fairly and justly equalized so that each taxpayer shall pay, as nearly as may be, only his proportionate share of taxes. The Board of Assessors shall adhere to the assessment standards and techniques as required by Georgia Law, the State Revenue Commissioner and the State Board of Equalization provided that in each instance the assessment placed on each parcel of property shall be that thus established by the County Board of Assessors. It shall be the duty of the Board to diligently investigate and inquire into the property owned in the County for the purpose of ascertaining what property, real and personal, is subject to taxation in the County and to require its proper return for taxation. (O.C.G.A. 48-5-260; 48-5-299)

ARTICLE III Policies

Section 1. Organization

The Board of Assessors shall consist of five citizens of Habersham County, each of whom has met all the requirements to serve on such Board in accordance to the Official Code of Georgia, Annotated, 48-5-290, 48-5-291. The Board shall serve as the official governing body for the office of the Board of Assessors including all appraisal and clerical staff thereof.

Section 2. Appointments

The Board of Assessors is comprised of a five-member Board, appointed distinctly by each member of the Habersham County Board of Commissioners, for revolving appointments of three year periods. As prescribed by law, 48-5-290 (c), all appointments to the Board of Assessors shall be entered upon the record of the

Habersham County Board of Assessors ByLaws

Superior Court Clerk of Habersham County. Each member shall take the oath of office, given by the Clerk of the Superior Court's office, in effect commissioning the member to serve in their full capacity.

Section 3. Commitments

Any and all commitments made by the Board of Assessors shall be made with a majority voting body during a regularly scheduled or called meeting; with the exception of given designation of authority by the Board to the Chief Appraiser, as provided by O.C.G.A. 48-5-264(a)(2).

Section 4. Meetings

- (a) **Meetings.** The Board of Assessors shall meet twice each month; the second and fourth Tuesday of each month. The meeting date shall be adjusted to the second and/or fourth Thursday of each month should the designated meeting date be precluded by an officially acknowledged holiday or other reason resulting in the closure of the office of the Board of Assessors. No less than 24 hours notice shall be provided for any/all changes made to the meeting schedules posted in all locations (office doors, office website). The annual meeting calendar shall be reviewed and adopted on or before the last regular Board meeting scheduled for each calendar year. The adopted meeting calendar shall be posted at all entrances to the Board's office and any other locations deemed necessary by the Board and/or the Secretary. O.C.G.A. 48-5-297.
- (b) **Location of Meetings.** Location of general scheduled meetings of the Habersham County Board of Assessors shall be held in the conference room on the 2nd floor of the Habersham County Administrative Building, or at some location provided within Habersham County, and shall provide for ample space to contain a conference area for the Board and all of its officers, along with any and all requested persons, agents and/or representatives attending such meeting. Since the Board primarily holds generally scheduled, advertised and open meetings, ample space should be provided for any and all citizens who wish to witness said public meetings.
- (c) **Special Meetings.** Special and/or called meetings of the members of the Board of Assessors shall be called at any time by the Chairperson, Vice-Chairperson, Secretary and/or Chief Appraiser, also includes Deputy Chief Appraiser in the absence of the Chief Appraiser. Special meetings may be

Habersham County Board of Assessors ByLaws

called for specific situations, reasons or of a business nature. Such meetings shall follow all guidelines provided to notify and advertise such public meeting and shall constitute a valid meeting where all discussions and/or decisions made by the Board shall be entered into record and therefore, implemented into policy should any decisions be made regarding policies and procedures of the Board and/or its office.

Section 5. Quorum

Consideration shall be given to any and all issues, applications and other subject matter requiring a decision by vote of Board, when no less than three certified members of the Board are present and participating in the vote. Three voting members shall constitute a quorum for all matters, including general meetings or called meetings, where a vote(s) is executed.

Section 6. Adjournment

When a quorum is once present to organize a meeting, any meeting of the members may be adjourned by a majority of the members present at the meeting to reconvene to a different date, time, or place notwithstanding the withdrawal of enough members to leave less than a quorum. When a meeting is adjourned, it shall be known that the Board will reconvene on the following date and set time as listed within the Board's approved annual meeting calendar. No special notice need be given for upcoming meetings so long as posting of such meeting dates stands in compliance with the state's Sunshine Laws and regulations. Should a meeting be called on a date different than the dates listed on the approved meeting calendar of the Board, the Secretary shall see that the special called meeting is advertised appropriately as required by law. At any such reconvened meeting at which a quorum is present, any business may be transacted which could have been transacted at the meeting that was adjourned.

Section 7. Certification

Upon appointment, each member of the Board of Assessors shall follow all efforts to obtain the required certification as prescribed by O.C.G.A. 48-5-291 and the Georgia Department of Revenue. Each member shall maintain the proper certification and educational credits as required to sustain a certified and qualified appointment.

Habersham County Board of Assessors ByLaws

ARTICLE IV Membership

Section 1. Members

Members of the Habersham County Board of Assessors shall be appointed by a member of the Habersham County Board of County Commissioners for a 3-year term in accordance to O.C.G.A. 48-5-290; whereas each member appointed shall fulfill all requirements, as provided by State Law, and obtain all training requirements and certification as prescribed by the Georgia Department of Revenue's Certification Program. Any such members who fail to qualify as regulated by O.C.G.A. 48-5-291 shall be replaced with nomination and appointment by the Board of County Commissioners.

Each appointee shall be considered a "serving member" of the Board of Assessors upon their official swearing in and oath. Each sworn member shall be considered a "serving member" during the time he/she is successfully completing all requirements set forth for members, O.C.G.A. 48-5-291(2), 48-5-291(4), 48-5-291(5), 48-5-291(6).

Section 2. Voting Privileges

- (a) **Member Privileges.** Each member of the Board of Assessors shall have only one individual vote on each and every issue and/or request that may come before the Board. Each member's vote shall constitute only one vote and may be obtained in person, by phone, electronic mail or other generally accepted method. Every vote shall be recorded in the minutes of the Habersham County Board of Assessors to be reflected as a part of the business and action considered by the Board of Assessors. No member shall be allowed to vote on any and all issues and/or requests that are presented before them once the official call for the vote has been made and record of such vote has been entered by the Secretary of the Board of Assessors.
- (b) **Majority Rule.** Majority rule shall apply to all situations considered by the Board.
- (c) **Tie Vote; Chairperson voting.** The Chairperson of the Board may enter his/her vote only when the Board experiences a tie vote among the voting members present. The Chairperson's vote shall be the final deciding factor in the issue being considered.
- (d) **Approval of Action Without a Meeting.** Action required by or considered by the Board to be taken may be considered as officially recorded when performed in writing through electronic mail or other form of writing to which shall be committed and prescribed to the Board minutes immediately following the action taken. The Board may also be considered as permitting

Habersham County Board of Assessors ByLaws

a formal action when the Secretary and/or the Chief Appraiser verbally confirms each members vote through telephone and/or in person with each member. Such vote and action by the Board shall be committed and prescribed in the Board minutes immediately following the action taken. No other action shall be considered as valid unless a special vote is favorable for consideration of such as necessary under any special circumstances. The Chairperson shall have the authority to declare such a special circumstance and the execution of a special vote with direct details pertaining to the collection of such vote.

Section 3. Membership Expiration

Each position of the Board of Assessors shall remain in effect, once appointed, to serve until the expiration date of such position and shall be considered expired on December 31st of the year designated by the current appointment period and shall be no longer than the 3 year period established by Georgia Law and the Habersham County Board of County Commissioners. The Secretary to the Board of Assessors shall maintain an accurate listing of all current members and their term details. Each year, the Secretary shall insure the County Clerk is aware of expiring terms of members for consideration of (re)appointment. Any member whose term expires and is not reappointed by the Board of County Commissioners shall continue to serve in such capacity until a reappointment is passed or a citizen appointed to that member's position.

No resignation of any member will be considered until an official resignation letter has been received by the Chairperson. Any resignation shall be submitted as soon as possible to the person who officiates over the nominations of the Board of County Commissioners. Removal of any member of the Board of Assessors shall not be considered valid or accepted unless regulations have been followed accordingly, as per O.C.G.A. 48-5-295(b).

ARTICLE V Officers

Section 1. Officers

All officers shall be nominated and approved by vote at the first meeting of the Board of Assessors for each calendar year. Such nomination and voting shall be the first order of business at the first calendar meeting of the Board. Officers shall be appointed for one Chairperson, one Vice-Chairperson, one-Secretary; the Board may agree and vote on additional officers as they feel necessary in performing their duties. O.C.G.A. 48-5-298

Section 2. Nominations

Habersham County Board of Assessors ByLaws

Nominations may only be presented by current Board members during the first meeting of the Board for the calendar year. Nominations shall be accepted by the presiding Chairperson during the first calendar meeting. Each nomination shall be voted on by remaining Board members where any tie votes shall be broken by a single vote by the Chairperson. An officer may not be considered officially and correctly appointed unless a nomination was presented by another Board member.

Section 3. Election and Installation

Upon the final vote for each officer position, the presiding Chairperson and/or Vice-Chairperson shall immediately transfer his/her official duties and power to the newly elected Chairperson and/or Vice-Chairperson. Newly elected officers shall begin serving their duties and responsibilities immediately upon the authority transferred to them. Subsection applies to Secretary and all other positions elected thereto.

All elections of officers shall be performed during an open, documented and advertised meeting; no ballot election shall be taken unless certain emergency situations demand so.

ARTICLE VI Duties of Officers

Section 1. Chairperson

The Chairperson shall preside at all meetings of the Board of Assessors unless some other member is elected to serve as Chairperson by a majority vote of the members present at the meeting. The Chairperson may appoint any present member of the Board and/or officers, as he/she deems appropriate, to assist with any meeting. The Chairperson shall propose to the Board such action as may be deemed by the Chairperson in order to fulfill appointed duties, Georgia law requirements and all other business brought forth to be considered by the Board. The Chairperson may designate and/or appoint other members and/or officers to perform various duties as necessary in the aid of performing his/her duties.

Section 2. Vice-Chairperson

The Vice-Chairperson shall, in the absence or disability of the Chairperson, perform the duties and exercise the powers of the Chairperson. The Vice-Chairperson may also, from time to time, perform other specific and individualized duties as respected and duly noted by the majority vote of the Board of Assessors.

Section 3. Secretary

Habersham County Board of Assessors ByLaws

In Accordance with Georgia law, the Secretary to the Board of Assessors must be a Certified Appraiser within the active listing of the Georgia Department of Revenue's Certification Program. The Secretary shall serve in such capacity as to prepare and keep accurate records of the acts and proceedings of all meetings of directors and committees of directors and shall be responsible for authenticating records of the Board. The Secretary shall have authority to give all notices required by law or these Bylaws and shall be responsible for the custody of the books, records, contracts and other documents. The Secretary may sign such instruments as may require the Secretary's signature. The Secretary shall perform whatever additional duties and have whatever additional powers as the Board may, from time to time, assign to such an officer.

Section 4. Chief Appraiser

The Chief Appraiser is appointed by the Board of Assessors from the county's appraisal staff. It shall be the duty of the Chief Appraiser to serve as the Board's liaison between the Board and the office staff. The Chief Appraiser shall manage the operations and functions of the office and appraisal staff, to wit, appraise property, maintain tax records and tax maps for the county, submit appraisal on tax-exempt property for review and approval by the Board of Assessors, submit assessments of all taxable property for review and approval by the Board of Assessors, insure the mailing of annual notice of assessments on all property upon approval of final assessments by the Board, attend hearings of the county's Board of Equalization to provide information on assessments when accepted valuations have been appealed, compile and display sales ratio data to the Board for review and to the Department of Revenue, as required by law, inspect manufactured homes in the county to insure taxation of all such property, and to perform all other duties necessary and/or required in completing the annual property tax digest for submission to the Department of Revenue.

The Chief Appraiser shall serve the Board of Assessors directly and shall be under the supervision and management of the Board of Assessors, solely. The Chairperson and/or members of the Board of Assessors shall perform an annual performance review on the abilities and duties of the Chief Appraiser which shall be provided as a copy to the Human Resource Department of the Board of County Commissioners of Habersham County.

The Chief Appraiser shall attend all meetings, hearings and/or other such gatherings where information is shared and/or collected on behalf of the county and/or Board of Assessors' office. The Chief Appraiser shall serve in such capacity as he/she is capable and present; however, when the Chief Appraiser is not capable or present, may assign

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the same duties and/or powers to the Deputy Chief Appraiser as he/she sees necessary and fit.

ARTICLE VII Board Powers

The Board of Assessors shall be considered the governing body for all assessment related issues for Habersham County. This Board shall also be considered fully and rightfully certified to conduct the business of the citizens of Habersham County regarding property taxation. In accordance with O.C.G.A. 48-5-300(a)(1), the Board of Assessors "may issue subpoenas for the attendance of witnesses and may subpoena of any person any books, papers, or documents which may contain any information material to any question relative to the existence or liability of property subject to taxation or to the identity of the owner of property liable to taxation or lawfully due the state or county. Such subpoenas may be issued in the name of the board, shall be signed by any one or more members of the board or by the secretary of the board, and shall be served upon a taxpayer or witness or any party required to produce documents or records five days before the day upon which any hearing by the board is scheduled at which the attendance of the party or witness or the production of such documents is required."

Exceptions of documents requested by subpoena from the Board of Assessors shall be identified with O.C.G.A. 48-5-300(a)(2); to wit "The authority provided for in paragraph (1) ...shall not apply to the following documents or records: (A) Any income tax records or returns; (B) Any property appraisals prior to the appeal process; (C) All insurance policies; (D) Any individual tenant sales information."

Failure to comply with issued subpoena shall be handled in accordance with O.C.G.A. 48-5-300(b) which states, "If any witness subpoenaed by any county board of tax assessors fails or refuses to appear, fails or refuses to answer questions propounded, or fails or refuses to produce any books, papers, or documents required to be produced by an order of the board, except upon a legal excuse which would relieve the witness of the obligation to attend as a witness or to produce such documents before the superior court if lawfully required to do so, the person so failing or refusing shall be guilty of contempt and shall be cited by the board to appear before a judge of the superior court of the county. The judge of the superior court of the county shall have the same power and jurisdiction to punish the person failing or refusing to comply with the order for contempt and to require and compel the giving of the testimony or the production of the books and records as in cases of contempt committed in the presence of the court and as in cases pending in the court."

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ARTICLE VIII Committees

The Board of Assessors may, at any time, determine the need for a single committee or multiple committees in order to review, analyze and/or execute a purpose dealing with an individual situation, matter or intent. Such committees shall be created by majority vote from Board members and appointments made thereto by the Chairperson of the Board of Assessors.

ARTICLE IX Amendments

Amendments to the Bylaws may only be made with a majority vote by the Board in an advertised and public meeting where amendments have been openly discussed and obtain a favorable vote. Amendments shall become effective at the point of approval and remain in effect unless changes are made thereafter. Amendments must be made available to the public, upon request, for review.

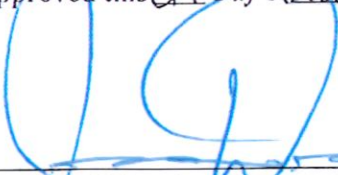
ARTICLE X Bylaws

Bylaws shall be maintained in efforts to provide instruction to the Board of Assessors and to guide such Board with the guidelines herein stated. Bylaws of the Board of Assessors shall remain in effect, as amended, as the primary procedures established to be recognized by the Board. Bylaws may be amended with a majority vote and proper procedures as listed in Article VIII for Amendments.

ARTICLE XI Rules of Order

Robert's Rules of Order shall govern meetings in all cases to which they are applicable. The Chairperson, or Vice-Chairperson when applicable, shall be the sole member in charge of presiding over each meeting and the business contained therein. In certain situations where the Chairperson deems necessary, the Chairperson may appoint another member to preside in the meeting or gathering as he/she sees fit.

Approved this 27 Day of August, 2024.



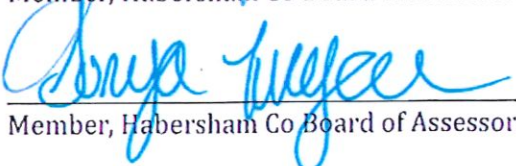
Member, Habersham Co Board of Assessors



Chairperson



Member, Habersham Co Board of Assessors



Member, Habersham Co Board of Assessors



Member, Habersham Co Board of Assessors