



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

Monday, January 7, 2025, 9:00 a.m.

AGENDA

- I. Call to order by Chairman; invocation by Jimmy Dean
- II. Elect Chair, Vice-Chair, & Secretary
- III. Approve Agenda
- IV. Old Business
 1. Minutes: December 10, 2024
 2. McCormick Solutions: Kelly McCormick
 3. Miscellaneous:
- V. New Business:
 - a. Affi 2024-9
 - b. Homestead Exemption:
 - i. 2025 Approval Listing --- NONE
 - ii. Miscellaneous ---
 - c. Conservation Use Valuation Assessment:
 - i. 2024 Releases – NONE
 - ii. 2025 Recommended Approvals -- NONE
 - iii. 2025 Under 10 acres -- NONE
 - iv. 2025 Family Farms/LLC-- NONE
 - v. 2025 Eligibility Concerns -- NONE
 - vi. Miscellaneous –
 - d. 2025 Exempt Property Listing
 - e. 2025 Retention Schedule
 - f. 2025 Policies & Procedures
 - g. 2025 Field Inspection Policies & Procedures

h. Status Update from Chief Appraiser

i. Miscellaneous:

Next meeting: January 28, 2025 (Monday)

Upcoming Holidays January 20th Martin Luther King Jr



HABERSHAM COUNTY

Board of Tax Assessors

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

Tuesday, January 7, 2025 9:00 A.M.

A regularly scheduled meeting of the Habersham County Board of Assessors was held on Tuesday, January 7, 2025, 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.

Jimmy Dean delivered the invocation.

Annual Election of Board Positions:

Chairman, Vice-Chairman, & Secretary

Motion made by Denise York to appoint Bill Terry as Chairman; seconded by Jimmy Dean; voted unanimously to approve motion.

Motion made by Denise York to appoint Jimmy Dean as Vice-Chairman; seconded by Sonya Turgeon; voted unanimously to approve motion.

Motion made by Sonya Turgeon to appoint Amy Garmon as Secretary; seconded by Denise York; voted unanimously to approve motion.

Approval of Agenda:

Motion made by Denise York to approve the January 7, 2025 agenda; seconded by Jimmy Dean; voted unanimously to approve motion.

Old Business:**Board Minutes: December 10, 2024**

Motion made by Sonya Turgeon to forego the reading and approve the minutes of December 10, 2024; seconded by Jimmy Dean; voted unanimously to approve motion.

McCormick:

Terry McCormick & Kelly McCormick appeared before the Board to discuss several items. Kelly McCormick informed the Board that the County's IT Department has been very helpful in assisting with any issues they have had with WinGap. Kelly is going to be reviewing the Commercial parcels in the county and Terry will be doing different things to help get things caught up. Kelly has also been working on the MH Digest. The plan is to get it submitted by Friday to the Tax Commissioner but Kelly still has some items to enter for the Mobile Homes. Kelly will be sure to get the information to Amy so she can email it to the Board for approval. Sonya Turgeon mentioned training from WinGap. The Board may reach out to Tim Sims, Interim County Manager and the County Attorney regarding the contract. Denise York would like the McCormicks to take a hard look at Sierra Vista Apartments and any apartments in the county. The McCormicks will be bringing in several Chief Appraisers and staff members in to train our staff members. The McCormicks will cover the cost of the expenses that may occur for these Chief Appraisers and their staff.

New Business:**Affi 2024-9**

Motion by Sonya Turgeon to approve the 2024 9 Affidavit; seconded by Jimmy Dean; voted unanimously to approve motion.

2025 Exempt Property Listing

The Board reviewed the attached listing of all exempt property in Habersham County for Tax Year 2025. John King asked could we figure a % of how much land is currently used as National Forest, Schools, city property, cemeteries, etc. Ms. Church & Ms. Garmon will work on gathering this information. Motion by Sonya Turgeon to approve the attached listing of exempt property in Habersham County; seconded by Denise York; voted unanimously to approve motion.

2025 Retention Schedule

The Board reviewed the attached 2025 Retention Schedule for Tax Year 2025. Motion made by Sonya Turgeon to approve the 2025 Retention Schedule for Tax Year 2025; seconded by Jimmy Dean; voted unanimously to approve motion.

2025 Policies and Procedures

The Board reviewed the attached Policies & Procedures Update for Tax Year 2025. Motion made by Sonya Turgeon to approve the 2025 Policies and Procedures; seconded by Denise York; voted unanimously to approve motion.

2024 Field Inspection Policies & Procedures

The Board reviewed the attached Field Inspection Policies & Procedures for Tax Year 2025. Motion made by Denise York to approve the 2025 Field Inspection Policies & Procedures as amended; seconded by Sonya Turgeon; 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 list of items that was discussed:

- The County held a potluck for Christmas for the employees in the building on December 12th.
- Joan took vacation from December 26-January 1, 2025.

- Been busy assisting taxpayers with Conservation Applications, various questions.
- Ms. Church attended the Department Head Meeting on December 16, 2024.
- The McCormick's was here on December 23 working on the Mobile Digest. On January 3, a preliminary mobile home digest was given to June Black, Tax Commissioner.

Miscellaneous:

Chairman Bill Terry asked about taxing Livestock. Ms. Church informed him that Livestock is not taxed in Georgia anymore along with Farm Equipment. Denise York asked about Walmart & Personal Property and did Walmart report Personal Property. Ms. Church informed her that they do submit information on their personal property.

Denise York asked Joan about the state tax digest & did they approve it. She also asked what the Public Utilities ratio was at for 2024. Ms. Church told her the digest was approved and the public utilities ratio was 37.14% for Tax Year 2024. Ms. York believes we should tax public utilities at 40% but Ms. Church explained to her that it was not recommended by the state.

Chairman Bill Terry also questioned the pay for the Board of Equalization members. He feels the pay is too low for them since it is set at \$55 per day. Vice-Chairman Jimmy Dean will get with David Wall on behalf of the Board to ask about the amount being raised.

Vice-Chairman Jimmy Dean asked about Personnel. Ms. Church said she hasn't had time to review any more applications but she will work on it. Chairman Bill Terry would like Vice-Chairman Dean to speak with Ann on behalf of the Board to find out where the Board advertises the openings.

Adjournment

Motion made by Sonya Turgeon to adjourn the meeting; seconded by Denise York; voted unanimously to approve motion. The meeting was adjourned at 11:03 a.m.

Respectfully submitted,



Bill Terry, Chairman

Attest:



Amy Garmon

Secretary to the Board of
Assessors/Deputy Chief Appraiser

Parcel Number	Name #1	Name #2	Total Assessed Value	Used for
115A080	A MOTHERS REST CHARITABLE	RESPIRE FOUNDATION INC	527,880	
023 139	AARON HERBERT		8,220	Cemetary
064 088	ALLEYS CHAPEL COMMUNITY CHURCH INC		106,390	
054 111	ALTO BAPTIST CHURCH		427,730	
054 073	ALTO CITY OF		2,000	Water tank
056 032	ALTO CITY OF		18,220	
056 042	ALTO CITY OF		1,340	Pump House
029 163	ALTO TOWN OF		200	
054 045	ALTO TOWN OF		47,640	Old Police Department
056 033A	ALTO TOWN OF		8,000	Well Site
056 044	ALTO TOWN OF		58,600	City Hall
020 179	AMYS CREEK BAPTIST CHURCH		393,480	
144 036	ANTIOCH BAPTIST CHURCH		1,297,500	Church, Parsonage, Fellowship hal
128 057A	ANTIOCH BAPTIST CHURCH OF	MT AIRY INC	95,620	
106 075	AOA PARISH REAL ESTATE TRUST		451,960	Catholic Church
134 045G	AOA PARISH REAL ESTATE TRUST &	WILTON D GREGAS TRUSTEE	279,700	Catholic Parsonage
089D045	AOA PROPERTIES HOLDING INC		79,800	old school used as a church
089D052	AOA PROPERTIES HOLDING INC		1,543,070	old school used as a church
104 205	ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA		4,502,840	Administration Building
052 015	B C GRANT BAPTIST CHURCH		685,450	
091D002	BALDWIN BAPTIST CHURCH		1,136,270	
025 002	BALDWIN CITY OF		766,780	Pumping Station
048 020	BALDWIN CITY OF		232,940	
051 013S	BALDWIN CITY OF		100	Lift Station
080 026	BALDWIN CITY OF		190,100	
086 007	BALDWIN CITY OF		3,940	Power/Sub Station
091B016	BALDWIN CITY OF		10,000	Water Tower
091C001	BALDWIN CITY OF		69,520	City Park
091C029	BALDWIN CITY OF		5,000	
091C065	BALDWIN CITY OF		27,790	

Approved
M- Sonya
D- Denise

091C066	BALDWIN CITY OF		18,800	
091C069	BALDWIN CITY OF		26,110	Old City hall & Police Dept
091C075	BALDWIN CITY OF		3,530	
091C102	BALDWIN CITY OF		740	
092 079	BALDWIN CITY OF		1,709,070	Public Works
092 084	BALDWIN CITY OF		729,970	Police Station
092 084 001	BALDWIN CITY OF		17,870	
092 085A	BALDWIN CITY OF		60,290	
072 038	BETHEL TEMPLE CHURCH		1,498,460	
047 055	BETHESDA FELLOWSHIP	TEMPLE INC	1,113,430	
047 055 001	BETHESDA FELLOWSHIP CHURCH		9,750	used as Sunday School Rooms
067 038	BETHLEHEM BAPTIST CHURCH	OF CLARKESVILLE INC	5,852,740	
076 008	BREAKING CHAINS MINISTRIES INC		1,096,630	Jail Ministry
110 116	CAMP CREEK CEMETERY		82,400	Cemetery
110 130	CAMP CREEK CHURCH & PARSONAGE		1,856,060	
055 028A	CANAAN BAPTIST CHURCH		637,570	
126 037	CEMETERY		130	Cemetery
041 123	CEMETERY		4,030	Cemetery
051 015	CEMETERY		8,000	Cemetery
057 029	CEMETERY		8,000	Cemetery
111 032	CEMETERY		300	Cemetery
128 029	CEMETERY		500	Cemetery
109 208	CENTRAL ALLIANCE CHURCH OF THE	CHRISTIAN & MISSIONARY ALLIANC	722,680	
109 212	CENTRAL HEIGHTS BAPTIST		2,936,580	
116D035	CHENOCEIAH CONSERVATION	CORPS	1,520	
144 115	CHOPPED OAK BAPTIST CHUR		758,870	
104 180	CHRIST PRESBYTERIAN CHURCH		1,090,650	
127 199	CHRISTAIN BAPTIST CHURCH		382,780	
124 030	CHRISTWALK INTERNATIONAL MINISTRIES INC		869,050	
140 078A	CHRISTWALK INTERNATIONAL MINISTRIES INC		48,880	
111 117	CHURCH OF JESUS CHRIST OF	LATTER DAY SAINTS	561,060	
090 020	CITY OF BALDWIN		112,180	
091B020	CITY OF BALDWIN		1,173,910	New city hall

091C056A	CITY OF BALDWIN		7,220	
091C068	CITY OF BALDWIN		27,000	
091C070	CITY OF BALDWIN		5,880	
091C071	CITY OF BALDWIN		17,630	
065 109A	CITY OF CLARKESVILLE		10,640	Water tank
069 030	CITY OF CLARKESVILLE		128,430	Pitts Park
069A057	CITY OF CLARKESVILLE		7,000	
069A073	CITY OF CLARKESVILLE		137,050	
069A074	CITY OF CLARKESVILLE		227,120	Police Station
069A136	CITY OF CLARKESVILLE		80,580	
069A137	CITY OF CLARKESVILLE		48,980	
071 125A	CITY OF CLARKESVILLE		42,420	
100 047	CITY OF CLARKESVILLE		50,000	
102 012A	CITY OF CLARKESVILLE		84,180	
102 025	CITY OF CLARKESVILLE		326,030	Old Community House
102 102A	CITY OF CLARKESVILLE		38,590	
104 040	CITY OF CLARKESVILLE		81,320	
104 339	CITY OF CLARKESVILLE		964,620	City Hall
102 262	CITY OF CLARKESVILLE GA		154,800	
102 103	CITY OF CLARKESVILLE GEORGIA		63,910	Cemetary
069A134	CITY OF CLARKESVILLE, GEORGIA		95,950	
083 011	CITY OF CORNELIA		138,160	Fire Department
083 034J	CITY OF CORNELIA		48,750	
084 035 001	CITY OF CORNELIA		7,730	
087D076	CITY OF CORNELIA		115,510	JP Ballard Center
089B075	CITY OF CORNELIA		39,980	
089B077	CITY OF CORNELIA		40,400	
089B099	CITY OF CORNELIA		87,250	
089B101	CITY OF CORNELIA		18,390	
089B114 02	CITY OF CORNELIA		4,720	Old building used by Railroad
089B156	CITY OF CORNELIA		4,030	
089B160A	CITY OF CORNELIA		25,410	
089D073A	CITY OF CORNELIA		100	Pump Station

110 079A	CITY OF CORNELIA		158,460	
114C082	CITY OF CORNELIA		31,270	
114C110	CITY OF CORNELIA		53,250	
116A009	CITY OF CORNELIA		70,090	
087B120	CITY OF CORNELIA		39,900	
086 050 001	CITY OF CORNELIA FD		6,800	
025 171B	CITY OF DEMOREST	DEMOREST CITY HALL	3,920	
027 123U	CITY OF DEMOREST	DEMOREST CITY HALL	5,520	Well site
040 228	CITY OF DEMOREST	DEMOREST CITY HALL	2,690	
057 083	CITY OF DEMOREST	DEMOREST CITY HALL	43,940	
072 024	CITY OF DEMOREST	DEMOREST CITY HALL	178,790	
075 005	CITY OF DEMOREST	DEMOREST CITY HALL	310,310	Water Department
077 023A	CITY OF DEMOREST	DEMOREST CITY HALL	6,340	
078 053	CITY OF DEMOREST		453,230	Post office & city hall
079 027	CITY OF DEMOREST	DEMOREST CITY HALL	84,120	
082 032B	CITY OF DEMOREST	DEMOREST CITY HALL	100	sewer station
146 074	CITY OF DEMOREST	DEMOREST CITY HALL	2,580	
078 051	CITY OF DEMOREST	DEMOREST CITY HALL	4,450	
069A006	CLARKESVILLE AND DEMOREST PROPERTIES LLC		964,220	Soup kitchen & apartments
069A072	CLARKESVILLE AND DEMOREST PROPERTIES LLC		1,444,470	housing projects
102 100	CLARKESVILLE BAPTIST CHURCH	c/o GRADY WALDEN	1,338,100	
069A078	CLARKESVILLE BAPTIST CHURCH INC		228,460	
069 052	CLARKESVILLE CHURCH OF GOD INC		1,957,980	
071 069	CLARKESVILLE CITY OF		389,760	Old landfill
100 038	CLARKESVILLE CITY OF		163,500	water plant
102 016	CLARKESVILLE CITY OF		57,110	
102 017	CLARKESVILLE CITY OF		165,550	old swimming pool & building
102 066	CLARKESVILLE CITY OF		15,100	
102 086	CLARKESVILLE CITY OF		164,380	Mauldin House
102 087	CLARKESVILLE CITY OF		504,760	Fire Department
104 084	CLARKESVILLE CITY OF		225,780	Public Works Shop
104 087	CLARKESVILLE CITY OF		1,420	Cemetary
104 113	CLARKESVILLE CITY OF		433,160	Cemetary

104 212	CLARKESVILLE CITY OF		4,060	water tower
109 012A	CLARKESVILLE CONGREGATION OF	JEHOVAH'S WITNESSES	789,270	
068 032	CLARKESVILLE FIRST UNITED	METHODIST CHURCH INC	388,970	
102 117	CLARKESVILLE FIRST UNITED	METHODIST CHURCH INC	4,108,060	
104 001	CLARKESVILLE FIRST UNITED	METHODIST CHURCH INC	148,540	
069A002	CLARKESVILLE FIRST UNITED METH	ODIST CHURCH	5,290	
069A002A	CLARKESVILLE FIRST UNITED METH	ODIST CHURCH	1,400	
068 042A	CLARKESVILLE LAND HOLDINGS LLC		100	
069A013	CLARKESVILLE LODGE NO 32		210,140	
109 152	COMMUNITY BAPTIST CHURCH		498,690	
091C059	CONGREGATIONAL HOLINESS CHURCH		451,570	
021 250	COOL SPRINGS METHODIST C		798,400	
089C009	CORNELIA CHRISTIAN CHURCH		1,468,050	
109 156	CORNELIA CHURCH OF CHRIST		1,040,870	
042 126	CORNELIA CITY OF		71,410	
077 115	CORNELIA CITY OF		2,560	Pump Station
081 061	CORNELIA CITY OF		15,940	
083 019	CORNELIA CITY OF		53,790	
084 046	CORNELIA CITY OF		1,940	
087D074	CORNELIA CITY OF		888,130	Library
087D075	CORNELIA CITY OF		37,500	Park
087D105	CORNELIA CITY OF		56,550	
088 049W	CORNELIA CITY OF		20,000	
089B060	CORNELIA CITY OF		18,400	
089B124 04	CORNELIA CITY OF		109,280	Depot
089B129	CORNELIA CITY OF		32,210	parking
089B163	CORNELIA CITY OF		596,190	housing projects
089D018	CORNELIA CITY OF		10,000	water tower
110 084	CORNELIA CITY OF		136,210	new water plant
110 085	CORNELIA CITY OF		305,970	old water plant
112B066	CORNELIA CITY OF		449,920	reservoir
114A038	CORNELIA CITY OF		109,670	
114C001	CORNELIA CITY OF		215,000	

114C004	CORNELIA CITY OF		69,780	housing projects
114C012	CORNELIA CITY OF		21,650	playground & basketball court
114C109	CORNELIA CITY OF		19,260	
114C117	CORNELIA CITY OF		18,720	
114C118	CORNELIA CITY OF		26,420	water tower
114C119	CORNELIA CITY OF		304,030	park
114C120	CORNELIA CITY OF		267,300	park
114C121	CORNELIA CITY OF		5,180	park
114C122	CORNELIA CITY OF		29,980	park
116A045	CORNELIA CITY OF		72,260	tennis courts
116C107	CORNELIA CITY OF		2,300	
116D026	CORNELIA CITY OF		18,540	water tank
087D062	CORNELIA CONGREGATIONAL	HOLINESS CHURCH	15,000	
087D063	CORNELIA CONGREGATIONAL	HOLINESS CHURCH	1,053,500	
116C007	CORNELIA HISPANIC CH OF GOD		491,540	
116A162	CORNELIA METHODIST CHURCH		1,327,250	
116C064	CORNELIA METHODIST CHURCH		277,720	
087D051	CORNELIA PROPERTY MANAGEMENT LLC		667,160	housing projects
089B012	CORNELIA PROPERTY MANAGEMENT LLC		495,340	housing projects
089B028	CORNELIA PROPERTY MANAGEMENT LLC		312,290	housing projects
114A059	CORNELIA PROPERTY MANAGEMENT LLC		1,157,890	housing projects
087D099	CORNELIA PROPERTY MANAGEMENT LLC		85,650	housing projects
114A003	CORNELIA PROPERTY MANAGEMENT LLC		858,130	housing projects
116A158	CORNELIA UNITED METHODIST		162,620	
029 142	CROSSROADS BAPTIST CHURCH		323,710	
044 061	DEAN RAY &	DOCKERY JIM	7,250	Cemetary
127 160	DEEP CREEK FIRE DEPARTMENT INC		593,010	
078 059	DEMOREST BAPTIST CHURCH		958,580	
078 061	DEMOREST CHURCH OF GOD		964,770	
043 263	DEMOREST CITY		41,830	
076 032	DEMOREST CITY		1,210	
076 060	DEMOREST CITY		10,590	
077 023	DEMOREST CITY		436,250	Fire Department

078 052	DEMOREST CITY		4,450	
078 155	DEMOREST CITY		12,500	
079 021	DEMOREST CITY		460,740	Police Station
080 025	DEMOREST CITY		3,310	water tower
131 138	DEMOREST CITY		6,750	water tower
131 157	DEMOREST CITY		6,750	water tower
078 054	DEMOREST CITY		7,500	
077 126	DEMOREST CITY		480,030	cemetary
076 059	DEMOREST CITY OF		278,180	sewer plant
084 035	DEMOREST CITY OF		394,510	water tower & plant
079 012	DEMOREST WOMENS CLUB		69,730	
057 086	DEPARTMENT OF CORRECTIONS		16,690	
130 164	DEPARTMENT OF TRANSPORTATION		276,190	
043 276	DOUBLE SPRINGS BAPTIST C		616,840	
114D055	EBENEZER BAPTIST CHURCH		1,424,370	
127 047	EBENEZER UNITED METHODIST CH		2,252,630	
022 199A	ENGLISH MAEVRIE J &	ENGLISH WAYNE C	11,700	Cemetary
098 024	EPISCOPALIAN CHURCH		3,710	
102 071	EPISCOPALIAN CHURCH		545,260	
022 159	FAIRFIELD BAPTIST CHURCH		1,456,140	
128 057B	FAITH IN RABUN COUNTY INC		630,000	
144 157	FAITH PRIMITIVE BAPTIST CHURCH		430,130	
080 087	FAITH TABERNACLE BAPT CH		326,870	
068 005	FAITH TABERNACLE FULL GOSPEL	CHURCH INC	1,003,460	
124 030 001	FAITH VENTURES		2,150	
124 030 002	FAITH VENTURES		7,480	
124 030 003	FAITH VENTURES		7,480	
124 030 004	FAITH VENTURES		8,050	
124 030 005	FAITH VENTURES		8,050	
124 030 006	FAITH VENTURES INC		26,080	
100 007H	FARM HILL SUBDIVISION HOA		100	
089B015 01	FIELDALE FARMS CORP		606,060	Air/Water Pollution Equipment
116A166	FIRST BAPTIST CHURCH OF CORNEL		2,314,370	

102 109	FIRST PRESBYTERIAN CHURCH			801,400	
087D165	FIRST PRESBYTERIAN CHURCH OF	CORNELIA INC		1,647,060	
115A049	FIRST PRESBYTERIAN CHURCH OF	CORNELIA INC		63,060	
087D106	FOOTHILLS CHURCH OF	NORTH GEORGIA INC		420,870	
027 194	FRIENDLY MISSION CHURCH			820,920	
129 096	GA DEPT OF TRANSPORTATION			97,030	
145 041	GA DEPT OF TRANSPORTATION			26,790	
130 074	GEORGIA BAPTIST CHILDRENS HOME	AND FAMILY MINISTRIES INC		1,055,860	
103 008	GEORGIA FOREST COMM			481,360	
085A003A	GEORGIA MOUNTAIN (*R)	WOMENS CENTER		226,680	
092 080	GEORGIA MUNICIPAL ASSOCIATION			8,020	
085D042	GEORGIA-CUMBERLAND ASSOCIATION	SEVENTH DAY ADVENTISTS		724,610	
128 057C	GEORGIA-CUMBERLAND ASSOCIATION	SEVENTH DAY ADVENTISTS		468,330	
083 131	GETHESEMANE BAPTIST CHURCH			957,290	
018 032B	GILLETT BRUCE P &	GILLETT BETTY JANE		280	Cemetary
129 087	GLADE CREEK BAPTIST CHUR			792,890	
084 055	GOOD NEWS BAPTIST CHURCH			913,780	
110 072	GRACE BAPTIST CHURCH OF	HABERSHAM COUNTY		10,190	
110 078	GRACE BAPTIST CHURCH OF	HABERSHAM COUNTY GEORGIA INC		1,065,170	
098 022	GRACE - CALVARY EPISCOPAL	CHURCH INC		9,120	
102 072	GRACE - CALVARY EPISCOPAL	CHURCH INC		385,140	
043 064	GRANT REEVES VFW	CEMETERY		516,450	
043 346	GRANT REEVES VFW	CEMETERY		48,030	
085A008	GRANT REEVES VFW POST			40,000	
072 022	HABERSHAM BAPTIST CHURCH			709,130	
072 008	HABERSHAM CEMETARY ASSOCIATION			110	Cemetary
072 008A	HABERSHAM CEMETERY ASSOCIATION			350	Cemetary
109 160	HABERSHAM CHRISTIAN	LEARNING CENTER INC		154,590	
087A091	HABERSHAM CO BOARD OF	EDUCATION		154,600	
109 164	HABERSHAM CO BOARD OF	EDUCATION		16,560	
022 178	HABERSHAM CO BOARD OF EDUCATION			2,748,590	Mountain Ed
042 123A	HABERSHAM CO BOARD OF EDUCATION			16,371,520	Fairview Elementary
044 080	HABERSHAM CO BOARD OF EDUCATION			12,034,800	South Habersham Middle

046 060	HABERSHAM CO BOARD OF EDUCATION		14,531,050	Level Grove Elementary
069 022	HABERSHAM CO BOARD OF EDUCATION		4,469,140	Clarkesville Elementary
087B064	HABERSHAM CO BOARD OF EDUCATION		16,136,680	Cornelia Elementary
093 008	HABERSHAM CO BOARD OF EDUCATION		2,020,260	Baldwin Elementary
099 191	HABERSHAM CO BOARD OF EDUCATION		12,883,870	North Habersham Middle
104 024	HABERSHAM CO BOARD OF EDUCATION		94,480	
104 038	HABERSHAM CO BOARD OF EDUCATION		16,060	water tower
104 039	HABERSHAM CO BOARD OF EDUCATION		615,620	custodial department
104 041	HABERSHAM CO BOARD OF EDUCATION		3,635,990	Board of Education
109 003	HABERSHAM CO BOARD OF EDUCATION		34,766,710	Demorest Elem & Wilbanks Middle
109 163	HABERSHAM CO BOARD OF EDUCATION		11,356,330	9th Grade Academy
109 184	HABERSHAM CO BOARD OF EDUCATION		49,483,420	Habersham Central
130 142	HABERSHAM CO BOARD OF EDUCATION		2,515,300	Hazel Grove Elementary
142 021	HABERSHAM CO BOARD OF EDUCATION		3,655,950	Woodville Elementary
088 024	HABERSHAM CO DEVELOPMENT	AUTHORITY	86,960	
089B034	HABERSHAM CO UNITED WAY INC		364,070	
069A112A	HABERSHAM COMMUNITY THEATER IN		10,760	
069A113	HABERSHAM COMMUNITY THEATER IN		306,300	
069A120A	HABERSHAM COMMUNITY THEATER IN		16,580	
019 036	HABERSHAM COUNTY		526,910	Fire Station
022 147	HABERSHAM COUNTY		308,470	Fairview Fair Station
037A185	HABERSHAM COUNTY		2,610	
044 044	HABERSHAM COUNTY		387,310	Old landfill
044 044 001	HABERSHAM COUNTY		6,040	
044 044A	HABERSHAM COUNTY		18,080	Old landfill
044 080A	HABERSHAM COUNTY		603,980	
047 002	HABERSHAM COUNTY		117,180	Fire Department
069A009	HABERSHAM COUNTY		3,287,300	Old Courthouse
069A012	HABERSHAM COUNTY		58,630	
069A024	HABERSHAM COUNTY		5,004,030	jail
069A045	HABERSHAM COUNTY		30,820	
069A108	HABERSHAM COUNTY		78,980	old registrars office
085A003B	HABERSHAM COUNTY		1,118,100	

088 021	HABERSHAM COUNTY		126,800	
088 024A	HABERSHAM COUNTY		20,400	
088 036	HABERSHAM COUNTY		6,090	
090 007	HABERSHAM COUNTY		1,080	
090 008	HABERSHAM COUNTY		2,057,630	
090 010	HABERSHAM COUNTY		30,500	Old Runway Fish House
090 012	HABERSHAM COUNTY		141,100	
090 013	HABERSHAM COUNTY	DEVELOPMENT AUTHORITY	45,640	
090 013A	HABERSHAM COUNTY	DEVELOPMENT AUTHORITY	165,740	
090 025B	HABERSHAM COUNTY		20,480	
090 025C	HABERSHAM COUNTY		72,830	
090 026	HABERSHAM COUNTY		132,970	
090 027	HABERSHAM COUNTY		334,480	
096 027	HABERSHAM COUNTY		440,680	
102 093	HABERSHAM COUNTY		988,210	Library
102 272	HABERSHAM COUNTY		1,054,710	DFACS
103 009	HABERSHAM COUNTY		4,380	
104 023	HABERSHAM COUNTY		5,073,260	Judicial Center
105 001	HABERSHAM COUNTY		864,160	Animal Shelter
105 003	HABERSHAM COUNTY		467,260	Maintenance Building
105 008	HABERSHAM COUNTY		264,680	County Shop
105 009	HABERSHAM COUNTY		503,070	County Shop
105 022	HABERSHAM COUNTY		9,441,510	Aquatic Center
109 003B	HABERSHAM COUNTY		106,470	
109 004	HABERSHAM COUNTY		4,870,420	Senior Center & Health Dept
114D066	HABERSHAM COUNTY		465,450	911 Center
116C046	HABERSHAM COUNTY		28,840	
130 159	HABERSHAM COUNTY		96,790	Fire Department
130 176	HABERSHAM COUNTY		99,590	
131 117	HABERSHAM COUNTY		830,180	
131 118	HABERSHAM COUNTY		359,140	
131 119	HABERSHAM COUNTY		422,080	
131 119 001	HABERSHAM COUNTY		6,800	

140 027	HABERSHAM COUNTY			224,830	Fire Department
140 080D	HABERSHAM COUNTY			22,000	water tank/pump house
069 032	HABERSHAM COUNTY			515,260	old health dept
015 016	HABERSHAM COUNTY			197,320	Fire Department
019 009G	HABERSHAM COUNTY			24,780	
044 041	HABERSHAM COUNTY			129,920	next to old landfill
050 045	HABERSHAM COUNTY			4,640	
052 122C	HABERSHAM COUNTY			81,340	
090 014A	HABERSHAM COUNTY			110,360	
128 001 01	HABERSHAM COUNTY			35,650	
105 002	HABERSHAM COUNTY BOARD OF COMM			88,210	
089B162A	HABERSHAM COUNTY CHURCHES IN	COOPERATIVE MINISTRIES INC		406,960	
104 206	HABERSHAM COUNTY CHURCHES INC	COOPERATIVE MINISTRY		437,910	
083 034K	HABERSHAM COUNTY DEVELOPMENT	AUTHORITY		158,200	
085B044	HABERSHAM COUNTY DEVELOPMENT	AUTHORITY		467,530	Chamber of Commerce
090 008A	HABERSHAM COUNTY DEVELOPMENT	AUTHORITY		459,610	
090 023	HABERSHAM COUNTY DEVELOPMENT AUTHORITY			703,800	
090 009	HABERSHAM COUNTY GEORGIA			45,090	
142 065 001	HABERSHAM COUNTY MEDICAL CTR			14,390	
085B044B	HABERSHAM COUNTY WALL OF HONOR			100	
074 001	HABERSHAM MILL HOMEOWNERS	ASSOCIATION INC		90	Cemetary
006 024	HABERSHAM RIVER RETREAT INC			1,024,710	
006 054	HABERSHAM RIVER RETREAT INC			136,010	
006 055	HABERSHAM RIVER RETREAT INC			129,120	
020 020A	HABERSHAM RIVER RETREAT INC			202,690	
072 025	HABERSHAM VOLUNTEER FIRE DEPT			142,460	
071 058	HABITAT FOR HUMANITY OF	NEGA INC		20,000	
079 117	HABITAT FOR HUMANITY OF	NEGA INC		193,550	
079 117	HABITAT FOR HUMANITY OF	NEGA INC		193,550	
104 210	HABITAT FOR HUMANITY OF	NEGA INC		156,850	
021 261	HARVEST CHRISTIAN CHURCH INC			1,668,390	
130 050	HAZEL CREEK BAPTIST CHURCH			2,689,020	
103 026	HILLS CROSSING BAPTIST C			1,161,230	

089B032	HILLSIDE BAPTIST CHURCH		658,860	
106 070	HILLSIDE GARDENS INC		208,650	
035 044	HIS HOME INC		1,288,110	
035 044 001	HIS HOME INC		26,040	
127 145	HOLLYWOOD BAPTIST CHURCH		1,296,650	
155 029	HOLLYWOOD CHURCH OF GOD		436,330	
146 040	HOUSE OF PRAYER CHURCH O	LORD JESUS CHRIST IN	930,500	
069A003	HOUSING AUTHORITY OF THE	OF TOCCOA CLARKESVILLE C	330,940	
087B051	IGLESIA BAUTISTA EBENEZER INC		386,120	
044 081B	INDEPENDENT BAPTIST CHURCH INC		240,990	
114C172	ISRAEL CHRISTIAN METHODIST-	EPISCOPAL CHURCH	186,570	
097 053	JONES BEN CEMETERY		21,000	Cemetary
114B011	KIMSEY CEMETERY		25,680	Cemetary
098 023	KOLLOCK CEMETERY		52,440	Cemetary
116C008	LA IGLESIA DE DIOS VIDA NUEVA	THE NEW LIFE CHURCH D/B/A	41,580	Cemetary
057 003	LEE ARRENDALE CORRECTIONAL INS		1,469,630	
057 075	LEE ARRENDALE CORRECTIONAL INS		18,910	
057 030	LEE ARRENDALE CORRECTIONAL INS		27,469,650	
086 018 001	LEVEL GROVE BAPTIST CHURCH		12,450	
086 018 002	LEVEL GROVE BAPTIST CHURCH		21,730	
086 028	LEVEL GROVE BAPTIST CHURCH INC		22,900	
087C002	LEVEL GROVE BAPTIST CHURCH INC		184,980	
088 055A	LEVEL GROVE BAPTIST CHURCH INC		55,410	
086 018	LEVEL GROVE CHURCH		6,482,660	
126 173	LIGHTHOUSE BAPTIST FELLOWSHIP		87,590	
042 024	LIVING FAITH SANCTUARY		543,060	
147 002B	LOUDERMILK BEN CEMETERY		10	Cemetary
097 187	MACEDONIA BAPTIST CHURCH		519,640	
089A082	MASONIC LODGE		86,710	
115A040	MASONIC LODGE		116,380	
075 071A	MEDLINK GEORGIA INC		1,272,880	
102 125	METHODIST CHURCH		18,200	
069A035	MOUNT ZION BAPTIST CHURCH OF	CLARKESVILLE INC	341,800	

071 126	MOUNT ZION BAPTIST CHURCH OF	CLARKESVILLE INC	2,630	
101 008	MOUNTAIN EDUCATION CENTER INC		595,010	
101 008 001	MOUNTAIN EDUCATION CENTER INC		8,180	
101 008 002	MOUNTAIN EDUCATION CENTER INC		9,130	
115A071	MT AIRY BAPTIST CHURCH		895,310	
115A074	MT AIRY CEMETERY		79,770	Cemetery
115 016	MT AIRY CITY OF		331,480	city hall (old school)
115A027	MT AIRY CITY OF		529,330	Post Office
115A066	MT AIRY CITY OF		5,310	Water tower
144 088	MT BETHEL CHURCH OF GOD		596,020	
075 094	MT CARMEL BAPTIST CHURCH		3,797,670	
075 095	MT CARMEL BAPTIST CHURCH		337,530	
127 031	MT PLEASANT BAPTIST CHUR		144,140	
127 031 001	MT PLEASANT BAPTIST CHUR		5,790	
023 159	MT VERNON HOLINESS CHURC		349,130	
141 116	MT ZION BAPTIST CHURCH		1,218,000	
057 087	MT ZION METHODIST CHURCH		577,230	
027 090	MUD CREEK BAPTIST CHURCH		445,630	
027 112	MUD CREEK CEMETERY		39,230	Cemetery
017 003	NACOOCHEE BAPTIST CHURCH		402,570	
144 206	NEW BIRTH BAPTIST CHURCH	KIMSEY KEITH ET AL TRUSTEES	972,780	
044 060	NEW HOPE BAPTIST CHURCH		589,770	
098 074	NEW LIBERTY BAPTIST CHURCH OF		244,490	
050 007	NEW VISION WORSHIP CENTER INC		893,030	
020 074	NORTH GA CHRISTIAN CHURC		1,470,470	
065 107	NORTH GA TRADE & VOC SCHOOL		15,603,970	
067 058	NORTH GA TRADE & VOC SCHOOL		118,870	
021 254	NORTH GEORGIA CHRISTIAN	SERVICE CAMP INC	83,450	
021 254A	NORTH GEORGIA CHRISTIAN	SERVICE CAMP INC	129,140	
021 261A	NORTH GEORGIA CHRISTIAN SERVICE	CAMP INC	962,660	housing projects
069A025	NORTHEAST GEORGIA HOUSING AUTHORITY		1,300,490	housing projects
069A038	NORTHEAST GEORGIA HOUSING AUTHORITY		667,920	housing projects
071 059	NORTHEAST GEORGIA HOUSING AUTHORITY		593,520	housing projects

077 037	NORTHEAST GEORGIA HOUSING AUTHORITY		664,830	housing projects
106 096	NORTHEAST GEORGIA HOUSING AUTHORITY		1,613,510	housing projects
104 037	NORTHEAST GEORGIA HOUSING AUTHORITY		354,370	housing projects
061 018	Oakey Mountain Baptist	Church Inc	202,840	
126 109	Open Door Baptist Church		5,340	
078 193	Piedmont College		401,550	
077 024	Piedmont College		397,540	Maintenance Building
077 026	Piedmont College		74,250	Anagama Kiln
077 044	Piedmont College		402,400	Hobbs Alumni House
077 047	Piedmont College		14,810	
077 048	Piedmont College		14,180	
077 049A	Piedmont College		21,880	
077 049B	Piedmont College		36,050	
077 049D	Piedmont College		19,310	
077 057A	Piedmont College		740,180	Hendrix Hall
077 105	Piedmont College		5,761,290	
078 149	Piedmont College		97,090	
079 006	Piedmont College		583,990	West Hall Woodrow Wilson Cycling
079 008	Piedmont College		197,050	Art Gallery
079 009	Piedmont College		68,830	Mason Schurffenstein Museum
079 010	Piedmont College		231,500	Janus Student Art
079 010A	Piedmont College		14,530	part of art gallery
079 011	Piedmont College		323,500	undergraduate admissions
079 013	Piedmont College		35,440	parking
079 014	Piedmont College		19,750	parking
079 015	Piedmont College		16,980	parking
079 016	Piedmont College		27,750	parking
079 017	Piedmont College		8,915,100	
079 018	Piedmont College		299,350	graduate house
079 019	Piedmont College		474,610	presidents house
079 020	Piedmont College		3,876,050	church
079 022	Piedmont College		9,664,680	student commons
079 023	Piedmont College		118,170	part of student commons

079 034	PIEDMONT COLLEGE				34,000	
079 040	PIEDMONT COLLEGE				10,630	
079 044	PIEDMONT COLLEGE				785,780	Mayflower dorm
079 045	PIEDMONT COLLEGE				406,830	employee house
079 046	PIEDMONT COLLEGE				26,500	
079 049	PIEDMONT COLLEGE				36,750	
079 050	PIEDMONT COLLEGE				3,497,870	
079 063	PIEDMONT COLLEGE				198,760	minister house
079 064	PIEDMONT COLLEGE				179,060	corner cottage house
079 065	PIEDMONT COLLEGE				8,632,030	
079 065A	PIEDMONT COLLEGE				28,130	
079 066	PIEDMONT COLLEGE				55,130	
079 067	PIEDMONT COLLEGE				240,940	plymouth dorm
079 068	PIEDMONT COLLEGE				73,500	
079 070A	PIEDMONT COLLEGE				337,640	
079 100	PIEDMONT COLLEGE				61,350	
079 168	PIEDMONT COLLEGE				9,298,350	
079 170	PIEDMONT COLLEGE				1,174,650	Smith williams art studios
081 051	PIEDMONT COLLEGE				109,150	
081 051A	PIEDMONT COLLEGE				380,940	
081 056	PIEDMONT COLLEGE				41,210	
102 245	PIEDMONT COLLEGE				118,660	
103 011B	PINEDALE-KNIGHT FAMILY CEM INC				30,270	Cemetary
114A017	PIONEER RESA				984,520	
015 020	PROVIDENCE BAPTIST CHURC				539,790	
015 024	PROVIDENCE BAPTIST CHURC				53,730	
015 025	PROVIDENCE CHURCH PASTOR				397,380	
106 009 002	REFUGE BAPTIST CHURCH OF		HABERSHAM COUNTY INC		5,870	used as Sunday School Rooms
106 009	REFUGE BAPTIST CHURCH OF		HABERSHAM COUNTY INC		393,030	
106 009 001	REFUGE BAPTIST CHURCH OF		HABERSHAM COUNTY INC		5,870	used as Sunday School Rooms
022 072	RETURN BAPTIST CHURCH				1,314,120	
083 026	REVIVE CHURCH INC				806,350	
109 223A	RIVER POINT COMMUNITY CHURCH INC				2,758,440	

109 223C	RIVER POINT COMMUNITY CHURCH INC			89,050	
080 059	ROLLINGS FUNERAL SERVICE INC			203,560	
071 002	SEWAGE TREATMENT PLANT			1,005,030	
114C018	SHADY GROVE BAPTIST CHUR			332,370	
114C056	SHADY GROVE BAPTIST CHUR			5,250	
114C059	SHADY GROVE BAPTIST CHUR			214,430	
114C055A	SHADY GROVE BAPTIST CHURCH	TRUSTEES		51,240	
057 009	SHADY GROVE HOLINESS CHURCH			175,080	
140 155	SHIRLEY GROVE BAPTIST CH			452,600	
114A024	SPIRITUAL ISRAEL CHURCH	AND ITS ARMY		236,070	
027 020	ST THOMAS THE APOSTLE	ANGLICAN CHURCH		342,080	
128 023	STATE MAINTENANCE SHOP			106,230	
023 093	STATE OF GEORGIA			15,810	
057 084	STATE OF GEORGIA			133,160	
065 081	STATE OF GEORGIA			108,480	
151 027	STATE OF GEORGIA	ATTN: COMMISSIONER OF DNR		2,116,440	
038 053	STONEPILE CHURCH	CEMETERY/PARSONAGE		989,070	
150 005	TALLULAH FALLS BAPTIST C			187,170	
150 006	TALLULAH FALLS METHODIST	CHURCH		195,510	
151 028	TALLULAH FALLS SCHOOL			24,828,470	
024 113B 01	TAYLOR KENNETH ANTHONY			517,930	church building only no land
040 200	TAYLOR ROSELYN T			100	watershed lake
078 060	THE DOWNTOWN DEVELOPMENT AUTHORITY	CITY OF DEMOREST STATE OF GA		743,050	
078 191	THE DOWNTOWN DEVELOPMENT AUTHORITY	CITY OF DEMOREST STATE OF GA		30,000	
106 078	THE GATE CHURCH OF NORTHEAST GEORGIA INC			1,366,730	
073 022	THE HOSPITAL AUTHORITY OF HALL	COUNTY & CITY OF GAINESVILLE		124,850	
075 038	THE HOSPITAL AUTHORITY OF HALL	COUNTY & CITY OF GAINESVILLE		456,690	
142 065	THE HOSPITAL AUTHORITY OF HALL	COUNTY & CITY OF GAINESVILLE		162,070	
075 059	THE HOSPITAL AUTHORITY OF HALL	COUNTY & CITY OF GAINESVILLE		50,699,830	
089D028	THE LORDS VINEYARD COMMUNITY CHURCH INC			355,130	
089D089	THE MUSTARD SEED COUNSELING	SERVICES INC		87,970	
055 027	THE RIVER CONGREGATIONAL HOLINESS CHURCH INC			84,800	
055 030	THE RIVER CONGREGATIONAL HOLINESS CHURCH INC			1,309,070	

023 092	THE STATE OF GEORGIA		25,480	
080 040	THE TORCH INC		8,730,440	
144 135	TOCCOA		20,480	
144 136	TOCCOA		312,320	
029 070B	TOWN OF ALTO		25,000	well lot
029 150N	TOWN OF ALTO		51,230	
054 020	TOWN OF ALTO		35,000	
054 106	TOWN OF ALTO		276,030	new police dept
056 041	TOWN OF ALTO		21,350	
056 045	TOWN OF ALTO		18,920	
056 057	TOWN OF ALTO		3,500	
056 092	TOWN OF ALTO		328,110	
056 102	TOWN OF ALTO		35,000	
114D034	TOWN OF MOUNT AIRY GEORGIA		10,440	
115 011A	TOWN OF MOUNT AIRY GEORGIA		88,110	
113 010A	TOWN OF MT AIRY		36,900	
114D010	TOWN OF MT AIRY		26,240	
114D011	TOWN OF MT AIRY		53,350	city park
114D011B	TOWN OF MT AIRY		32,830	
115A051	TOWN OF MT AIRY		780	
115A053	TOWN OF MT AIRY		75,580	
115A054	TOWN OF MT AIRY		6,000	
132 039S	TOWN OF MT AIRY		100	
132 097L	TOWN OF MT AIRY		100	
134 006	TOWN OF MT AIRY		100	
134 007B	TOWN OF MT AIRY		100	
134 009Y	TOWN OF MT AIRY		100	
127 143	TURNERVILLE CHURCH OF GOD		8,000	
141 056	TURNERVILLE CHURCH OF GOD		979,130	
096 040	UNITED STATES OF AMERICA		300,310	
115 021	UNITED STATES OF AMERICA		145,690	
141 111	UNITED STATES OF AMERICA		104,880	
144 102	UNITED STATES OF AMERICA		104,490	

014 021A	UNITED STATES OF AMERICA		188,080
152 001A	UNITED STATES OF AMERICA		51,690
034 033	UNITES STATES OF AMERICA		430,930
034 033A	UNITES STATES OF AMERICA		191,120
034 035A	UNITES STATES OF AMERICA		3,240
034 035B	UNITES STATES OF AMERICA		6,490
062 015	UNITY BAPTIST CHURCH		545,000
116A001	URBAN REDEVELOPMENT AGENCY	OF THE CITY OF CORNELIA	946,530
116A004	URBAN REDEVELOPMENT AGENCY	OF THE CITY OF CORNELIA	313,990
117 001	US GOV NAT WILDLIFE		214,500
117 001A	US GOV NAT WILDLIFE		2,538,900
119 002	US GOV NAT WILDLIFE		2,444,400
133 024	US GOV NAT WILDLIFE		3,513,900
147 013	US GOV NAT WILDLIFE		738,780
147 014	US GOV NAT WILDLIFE		597,600
148 001	US GOV NAT WILDLIFE		2,117,880
033 085	US NATIONAL FOREST		12,647,250
153 010	US NATIONAL FOREST		354,540
001 001	US NATIONAL FOREST		3,844,800
002 001	US NATIONAL FOREST		5,508,000
002 002	US NATIONAL FOREST		6,102,000
003 001	US NATIONAL FOREST		3,877,200
012 001	US NATIONAL FOREST		795,600
013 005	US NATIONAL FOREST		4,796,550
013 006	US NATIONAL FOREST		6,486,480
013 010	US NATIONAL FOREST		837,000
014 020	US NATIONAL FOREST		600,660
014 061	US NATIONAL FOREST		972,000
014 088	US NATIONAL FOREST		619,380
015 008	US NATIONAL FOREST		3,271,590
016 011	US NATIONAL FOREST		625,600
016 016	US NATIONAL FOREST		135,940
016 020	US NATIONAL FOREST		1,795,500

032 059	US NATIONAL FOREST				462,920	
033 023	US NATIONAL FOREST				823,500	
034 030	US NATIONAL FOREST				3,046,830	
034 040	US NATIONAL FOREST				6,231,080	
035 112	US NATIONAL FOREST				2,289,990	
036 014	US NATIONAL FOREST				2,018,840	
036 017	US NATIONAL FOREST				7,883,750	
037 001	US NATIONAL FOREST				4,148,420	
037 011	US NATIONAL FOREST				3,080,700	
037 015	US NATIONAL FOREST				2,155,390	
038 001	US NATIONAL FOREST				2,060,100	
061 004	US NATIONAL FOREST				516,460	
061 013	US NATIONAL FOREST				9,406,950	
061 015	US NATIONAL FOREST				2,988,090	
062 001	US NATIONAL FOREST				827,050	
062 006	US NATIONAL FOREST				1,786,230	
095 001	US NATIONAL FOREST				5,022,990	
096 039	US NATIONAL FOREST				2,604,670	
096 080	US NATIONAL FOREST				4,814,150	
115 021A	US NATIONAL FOREST				410,550	
118 032A	US NATIONAL FOREST				1,061,470	
123 001	US NATIONAL FOREST				4,316,900	
124 001	US NATIONAL FOREST				2,113,730	
131 120	US NATIONAL FOREST				648,240	
131 125	US NATIONAL FOREST				802,560	
133 023	US NATIONAL FOREST				270,320	
136 004	US NATIONAL FOREST				1,543,500	
136 005	US NATIONAL FOREST				5,284,860	
137 001	US NATIONAL FOREST				5,468,400	
137 003	US NATIONAL FOREST				1,224,000	
139 001	US NATIONAL FOREST				766,120	
139 002	US NATIONAL FOREST				1,707,400	
139 003	US NATIONAL FOREST				3,687,000	

139 044	US NATIONAL FOREST		461,870	
140 118	US NATIONAL FOREST		3,495,590	
140 130	US NATIONAL FOREST		608,190	
143 010	US NATIONAL FOREST		1,137,080	
143 060	US NATIONAL FOREST		1,881,600	
143 061	US NATIONAL FOREST		639,220	
144 024	US NATIONAL FOREST		776,040	
145 079	US NATIONAL FOREST		1,886,720	
146 042	US NATIONAL FOREST		669,600	
146 043	US NATIONAL FOREST		5,511,670	
151 001	US NATIONAL FOREST		2,346,730	
151 026	US NATIONAL FOREST		2,224,770	
152 001	US NATIONAL FOREST		2,947,800	
152 002	US NATIONAL FOREST		4,664,000	
152 004	US NATIONAL FOREST		127,080	
152 005	US NATIONAL FOREST		4,768,500	
153 004	US NATIONAL FOREST		1,113,840	
153 005	US NATIONAL FOREST		797,120	
153 012	US NATIONAL FOREST		3,659,120	
154 001	US NATIONAL FOREST		2,535,520	
154 015	US NATIONAL FOREST		4,282,600	
155 012	US NATIONAL FOREST		1,326,510	
155 035	US NATIONAL FOREST		318,990	
155 037	US NATIONAL FOREST		323,840	
156 004	US NATIONAL FOREST		216,480	
159 008	US NATIONAL FOREST		3,417,000	
147 010	US NATL FOREST SERVICE		649,600	
147 011	US NATL FOREST SERVICE		896,000	
040 127	VICTORY BAPTIST CHURCH		773,340	
040 128	VICTORY BAPTIST CHURCH OF CLAR		66,470	
151 031	VICTORY HOME-HELPING HAND		1,987,700	
085A007	WARREN CEMETERY		50,000	Cemetery
051 012	WAT LAO BUDDHA SATTIAH DHAMMA	INC	568,300	

133 001	WELCOME HOME BAPTIST	CHURCH AND PARSONAGE	615,740	
133 017	WELCOME HOME BAPTIST CHU		26,280	
015 021	WIKLE LELAS	(CEMETERY)	630	Cemetery
		TOTAL	805,022,360	

Habersham County Board of Tax Assessors Retention Schedule

Address Changes	Keep 2 years	
Affidavits	Keep 5 years	Worksheets & Final Affidavits
Assessment Appeals	Keep 3 years	Case Files, Closed
Assessment Notices	Keep 3 years	Undeliverable Notices
Attorney Opinions	Permanent	
Bank Statements	Keep 7 years	
B.O.E Appeals	Keep 3 years	
Boat Reg. Listing	Keep 3 years	
Car Tag Appeals	Keep 2 years	
Conservation Use	Keep 5 years	Applications, Expired
Death Certificates	Keep 1 year	
Deeds	Keep 5 years	
Exempt Applications	Keep 1 year	Expired, Sold
Federal Aviation Listing	Keep 3 years	Airplanes
Field Cards/Review Cards	Keep 7 years	Worksheets of Appraisers
Homestead Exemptions	Keep 5 years	Applications, Expired & Income *Audit every 5 yrs.
Invoices	Keep 5 years	

*Approved
M - Sonya
J - Jimmy*

Meeting Notices	Keep 5 years	
Minutes/Agenda	Permanent	
Mobile Home Appeals	Keep 7 years	Case Files, Closed
NADA Guides	Keep 5 years	
Property Record Cards	Keep 7 years	Field Cards
Personal Property Audit Records	Keep 7 years	worksheets & printouts from Audit company
Personal Property Record Cards	Keep 7 years	after Sold
Personal Property Returns	Keep 7 years	
Policies & Procedures	Permanent	
Public Utilities	Keep 7 years	
Real Property Record Cards	Permanent	
Receipt Books	Keep 5 years	
Sales Ratio Studies	Keep 10 years	
Tax Digests	Keep 14 years	
Taxpayers Return of Real Prop.	Keep 5 years	
Timber Forms	Keep 5 years	
VRef Aircraft Guides	Keep 5 years	



HABERSHAM COUNTY

GEORGIA | Est. 1818

Habersham County Board of Assessors Office

2025 Policy and Procedures Manual

BE IT RESOLVED THAT:

GEORGIA CODE STATES: "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." (Ga. Code 48-5-299)

GEORGIA CODE STATES: "The Board shall have authority to issue subpoenas for the production of any books, papers or documents which may contain any information material upon any question relative to the existence of or to the liability of property subject to taxation." (Ga. Code 48-5-300)

GEORGIA CODE STATES: "The county Board of Tax Assessors may, by rules and regulations, consistent with the provisions of this chapter, provide the manner of ascertaining the value for taxation of any property, real or personal, not appearing in the digest of any year within the period of the statute of limitations: It being the purpose and intent of this law to confer upon the said Board full power and authority necessary to have placed upon the digest an assessment or valuation of all property in the county of every charter which is subject to taxation and for which either state or county taxes may not have been paid in full." (Ga. Code 48-5-305)

Therefore, be it resolved by the Board of Assessors of Habersham County that, in order to accomplish what is required by law in regard to Georgia Code, the following rules and regulations are adopted in regard to real and personal property assessments.

All Rules and regulations will be subject to change if a majority of said Board agrees on said changes and will be entered into the official record of the Board of Assessors' minutes for the meeting in which changes are approved.

Be it resolved, the Habersham County Board of Assessors does unanimously approve and adopt this revision of the department's policies and procedures and hereby declares all previous policies and procedures as null and void. We the Board of Habersham County Tax Assessors, do hereby enact this revision of policies and procedures for this department to be in effect and full force.

Approved this 7th Day of January, 2025.

Bill King
Chairperson

Jack King
Member, Habersham County Board of Assessors

Ann York
Member, Habersham County Board of Assessors

Luiza Wagner
Member, Habersham County Board of Assessors

[Signature]
Member, Habersham County Board of Assessors

Habersham County Board of Assessors Mission Statement

The Board of Assessors and the Assessors Office staff will, according to Georgia State Law, appraise all property in Habersham County at its **FAIR MARKET VALUE** so that no taxpayer is taxed for more than his/her fair share of taxes.



HABERSHAM COUNTY

GEORGIA | Est. 1818

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Code of Conduct

The Board of Assessors requires its employees to observe the highest standards of behavior and ethics in respect of its operations.

The Board of Assessors and its employees will:

- Be responsible and accountable for their actions and the manner in which they perform their functions and duties
- Comply with all relevant laws and act honestly and with integrity
- Not engage in deceptive or misleading conduct
- Not allow any private interests to conflict with their obligations and duties of the Assessors Office
- Not accept gifts or other benefits which might unduly influence the manner in which the taxpayer/customer is treated
- Maintain a safe and healthy work environment
- Treat all persons with respect and dignity and not discriminate on the basis of sex, race, religion, politics, age or other personal differences.
- Encourage cooperation among their fellow workers and value their commitment in carrying out functions and duties
- Use county assets for approved proper business purposes only
- Encourage behavior that ensures the safety and health of all employees
- Not allow any person to be disadvantaged in reporting any breach of this code
- Conduct their duties and activities in a manner that will reflect credit upon themselves and shall avoid the appearance of impropriety.
- All inter-office conversation and telephone calls of a personal nature should be limited to a minimum amount of time and should be stopped immediately when a taxpayer enters the office
- All employees are to refrain from loud conversations and maintain a sense of good working ethics
- All employees must make the “need” of any and all taxpayers, either on the phone or in the office, first priority above all other interests.

Habersham County Board of Assessors

1. The Board of Assessors (BOA) shall have five members appointed by the governing authority of Habersham County. Members of the BOA serve three-year terms. Terms of office, vacancies, and removal from office are controlled by O.C.G.A. 48-5-295. Eligibility and Qualifications are controlled by O.C.G.A. 48-5-290 and 48-5-291.
2. The BOA shall be sworn in after appointment or reappointment. Board members **shall not** be eligible to vote or make motions until they have completed and received a passing grade for the initial 40 hour course required by the Georgia Department of Revenue. A new board member may vote without having a passing grade if the vote is necessary to make a quorum. (560-11-2-31; 48-5-291) No Board member shall remain on the Board that does not maintain a certificate issued by the Revenue Commissioner. (48-5-291-a (5))
3. Assessors are required to take the Foundation Courses before taking any other classes. Once the Foundation Courses are completed, Assessors will receive 20 hours credit for attending CAVEAT. The Foundation Courses are:
 - Course I – 40 hours
 - Exempt Properties – 20 hours
 - Specialized Assessments – 20 hours
 - Georgia Assessment Administration – 40 hours
4. The BOA shall meet at least twice a month. These meeting days have been set for the 2nd & 4th **Tuesday** of each month unless changed due to a Holiday.
5. The Board shall appoint a chairperson and a secretary to serve during each tax year. The election of the chairperson and secretary shall be the first order of business at the first Board meeting in January each year. **The Board shall appoint from the county appraisal staff one appraiser to act as secretary to the board. (GEORGIA CODE ANNOTATED 48-5-298 (a))**

The duties of the chairperson include:

- Presiding at Board Meetings
- Appointing committee members unless otherwise instructed by the Board
- Along with the secretary, signing all legal instruments requiring Board signature
- Speaking on behalf of the Board
- **The chair may only vote to break a tie vote.**

The duties of the secretary include:

- Preparation of meeting notices and agendas on behalf of the Board
- Delivery of agenda packets and support information to each member at least 48 hours prior to the time of the next regular meeting. The packet shall include the minutes of the previous regular meeting.
- The Secretary and the Chief Appraiser will keep a before and after of the budget, what was cut, what was not and why.
- Preparation and posting of meeting notices as required by law on behalf of the Board.

- The Chief Appraiser & Secretary will review minutes of each Board meeting. When any items are discussed, that other personnel need to be aware of, this information will be supplied to personnel verbally or in writing as deemed necessary by the Chief Appraiser.
6. Members of the Board receive compensation for service on the Board. Members receive reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the Appraisal Department budget.
- Travel on Department Business – The Habersham County Assessors Office (HCAO) will pay actual expenses incurred by members of the BOA for travel related to attend seminars, conferences or continuing education classes.
 - Meetings – The Board members shall work only on regular meeting days or at other called meetings as approved by a majority of the members of the Board.
 - Salary – Board members will receive \$200 per month salary.
 - Receipts Required for Reimbursement—Receipts for hotel, meals, parking fees must always be provided.
 - Accommodations – HCAO will pay the actual expenses for one room at a hotel, motel or other lodging facility per member.
 - Meals – HCAO will pay for all meals while Assessors are in training. **There shall be NO reimbursement for alcoholic beverages.**
 - Transportation – The county will provide a vehicle for travel to the Board members if necessary. Assessors may use their personal vehicles for out of town travel. HCAO will pay a mileage reimbursement in an amount established by the county governing authority. HCAO will pay for personal vehicle mileage to and from the destination and mileage incurred while at the destination.
 - Items not reimbursed – HCAO will not pay for dry cleaning, shoeshines, haircuts, magazines or books, tickets to theater or sports events, pay per view charges or other such personal or incidental expenses.

Duties of the Board of Assessors

1. It shall be the duty of the Board to see that all taxable property within the county is returned and assessed at its just and fair valuation and that valuations as between individual taxpayers are justly and fairly equalized so that each taxpayer shall pay, as nearly as possible, only his proportionate share of the taxes.
2. The Board of Tax Assessors shall adhere to the assessment standards and techniques as required by 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 Tax Assessors.
3. 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.

4. Members of the BOA have authority only when acting as a group or when authorized to take actions or provide comments following direction from the Board. **They have no authority to direct personnel or act in place of Department supervisors and the chain of command.**
5. The Board conducts its meetings under Roberts Rules of Order, Newly Revised 12th Edition unless other directed by Board Policy.
6. The Board may hold a closed or executive session that excludes the public to the extent permitted by law.
7. The administrative offices of the Board are located at 130 Jacob's Way, Suite 201, Clarkesville, GA 30523.
8. The Board appoints the Chief Appraiser who serves at the pleasure of the Board. The Board evaluates the Chief Appraiser annually. The Chief Appraiser is the sole employee of the BOA. It is the sole and exclusive duty of the Board, as mandated under state statute, to hire and fire the Chief Appraiser. The duty and responsibility fall on neither the County Manager nor the Board of Commissioners.
9. The BOA will perform all supervisory functions of the Chief Appraiser (hiring, terminations, vacation and/or leave approval, annual performance evaluations, etc.) in accordance with Habersham County's Personnel Policy handbook. The entire BOA will have input into the writing of the Chief Appraiser's performance evaluation and all Assessors will be present at the annual performance evaluation meeting with the Chief Appraiser. The BOA will go into Executive Session.
10. Each year, the Chief Appraiser and the Deputy Chief Appraiser prepares a preliminary budget and delivers to each Board Member with a request for their comments and recommendations.
11. The Board shall give notice to the property owner each year of the assessment of the property as prescribed by O.C.G.A. 48-5-306.
12. The Board shall review and update the Office Policy document including the Board Policy and Duties annually, and at other times as needed.
13. The Board shall approve all homestead applications received in the office each year.
14. The Board must review the Tax-Exempt Digest each year pursuant to 48-5-263(b)(4).
15. The Board must review and approve the Manufactured Housing Digest prior to January 5th each year pursuant to Appraisal Procedures Manual (A.P.M) 560-11-9-08(2)

Executive Session Rules

1. To **properly** close a Board of Tax Assessors meeting to the public, certain information must be included in the minutes and following the executive session, the presiding officer must complete an affidavit stating the subject matter of the meeting was within an exception to the Open Meetings Act.
2. The presiding officer must also identify the specific relevant exception(s) relied upon. O.C.G.A 50-14-4(b).
3. To close a meeting to the public, a majority of a quorum present must vote (by roll call vote) for each closure. The specific reasons for the closure must be included in the official minutes of the open meeting.
4. All **properly** closed meetings start in an open meeting. A motion is then made to go into executive session and after a proper second and approval of the motion, the meeting is then closed.

5. A roll call vote must be taken in regular session to enter Executive Session.
6. When the closed meeting ends, the Board should return to the open meeting and there should then be a motion, second, and vote to return to an open meeting. The body should then conduct the remainder of its business, even if it is simply to adjourn in the open meeting.
7. The presiding officer will **execute** an affidavit under oath. This affidavit will state that the subject matter of the closed meeting or closed portion of the meeting was devoted to matters falling within the exceptions to the open meeting requirement and must identify the specific exception(s) applicable to the closed meeting covered by the affidavit.
8. The Secretary to the Board will maintain the Affidavits and minutes of the executive session in a notebook under lock & key.
9. A Resolution of the Board will also be signed by the Presiding Officer and the secretary.

BOA Supervision of the Chief Appraiser

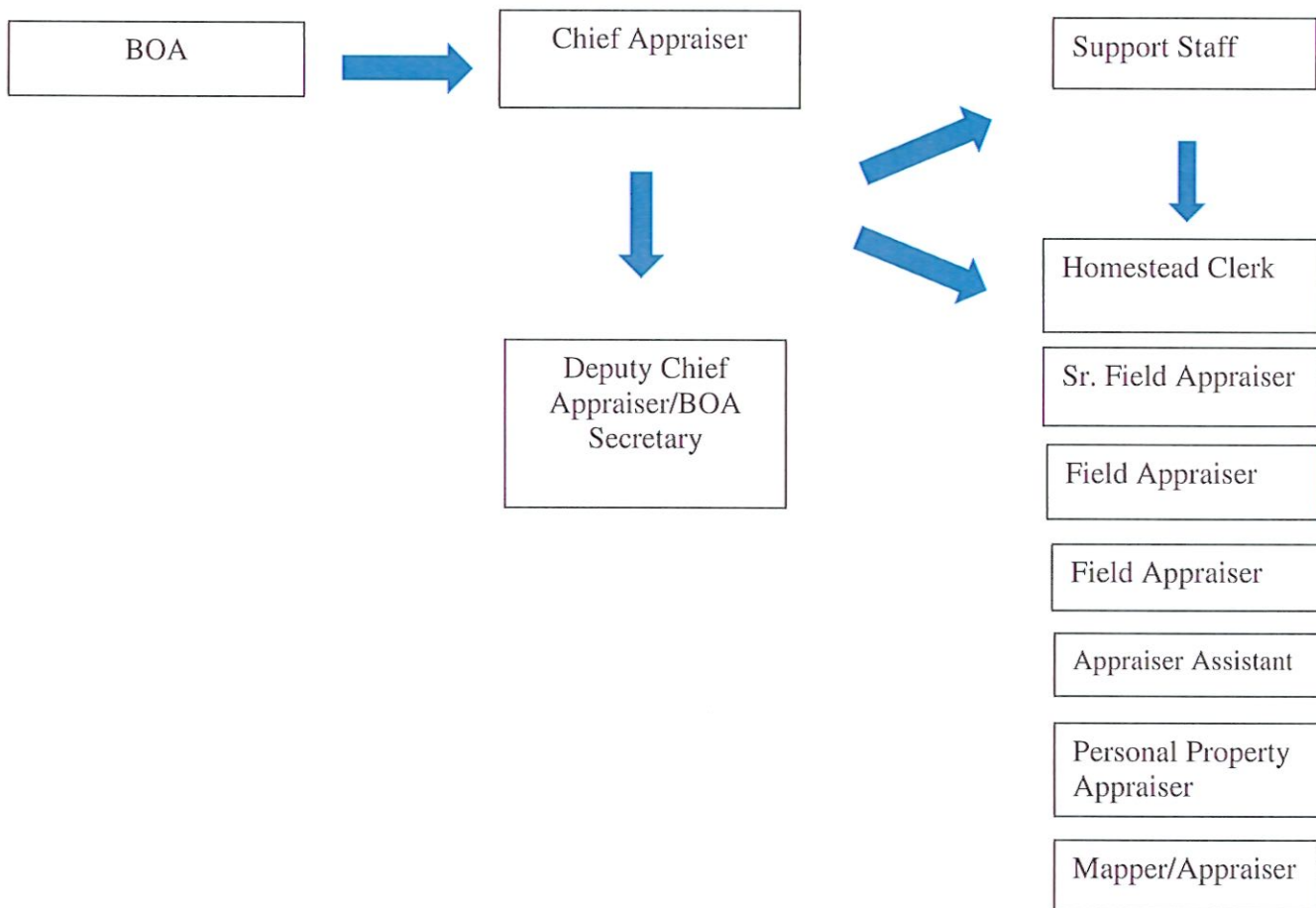
1. The Chief Appraiser of Habersham County will be directly supervised by the Habersham County Board of Assessors (BOA), under the provisions of the Habersham County Personnel Policy.
2. If the BOA decides to terminate or hire a Chief Appraiser, the County Commissioners shall be notified of all pertinent facts prior to taking such action.
3. In the absence of a Chief Appraiser, the BOA will appoint an acting Chief Appraiser, or directly supervise
4. the Assessors Office staff.
5. If a major event should occur, or if there is a major absence from the office, in the Assessors Office, the Chief Appraiser shall contact the BOA either in writing or by direct verbal communication.
6. The Chief Appraiser must follow O.C.G.A. 48-5-264 (Designation and Duties of Chief Appraiser).
7. If the Chief Appraiser is not in the office, the Deputy Chief Appraiser will assume the role of Chief Appraiser, and if both the Chief Appraiser and Deputy Chief are out of the office, the next appraiser with seniority on staff will be in charge.

Duties and responsibilities of the Chief Appraiser

1. The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Property Tax Code, and other applicable laws and rules. The Chief Appraiser's responsibilities include many statutory duties related to the development of appraisal digest and the administration of the appraisal office. Additionally, the Board assigns tasks to the Chief Appraiser as needed for conduct of Board duties and implementation of Board policy.
2. The Chief Appraiser plans, organizes, **supervises** and directs the accurate appraisal of real and personal property and the activities of subordinate personnel.
3. The Chief Appraiser must follow O.C.G.A 48-5-264 and 48-5-264-1 (Designation and Duties of the Chief Appraiser).
4. The Chief Appraiser must follow O.C.G.A. 48-5-306 and APM 560-11-10-.01(3).

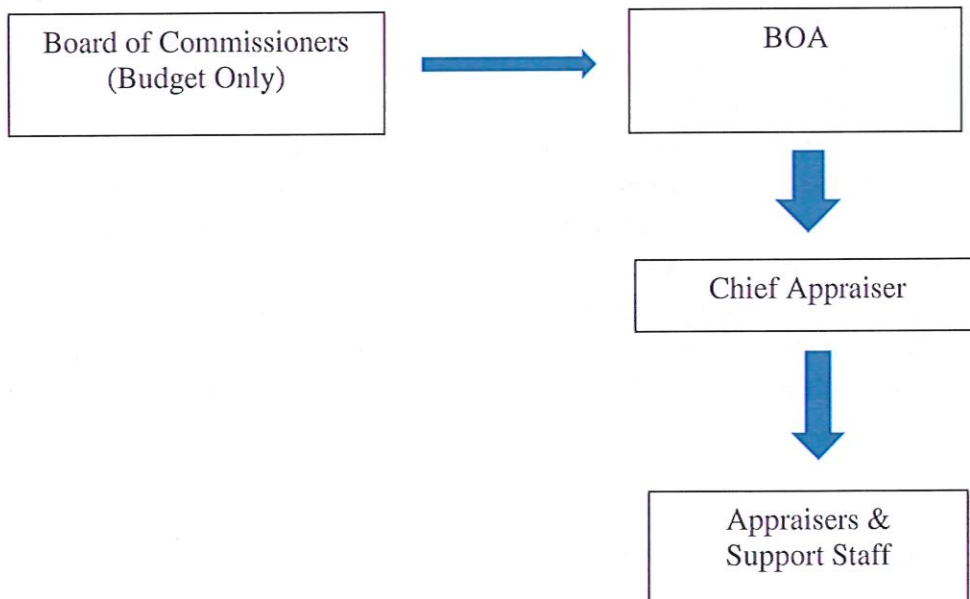
5. The Chief Appraiser must keep the Board informed on the progress of appraisal activities.
6. The Chief Appraiser must attend all meetings and provide staff recommendations for all appropriate Board actions.
7. The Chief Appraiser must prepare a proposed budget for each year.
8. The Chief Appraiser must serve as the Department’s spokesperson in providing information to the news media, taxing units and the general public.
9. In conjunction with Department counsel, the Chief Appraiser must provide recommendations for Board action on litigation.
10. The Chief Appraiser must report to the Board each year concerning the accuracy of Department appraisals and contractor performance.
11. The Chief Appraiser must discharge other duties as provided by the Board and/or by law.
12. The Chief Appraiser will maintain communications with the representative of the Georgia Department of Revenue (DOR) assigned to assist Habersham County and will consult with DOR officials as needed.

BOA Staffing Chart



Communication Policy

1. Any legal or civil matter facing the Habersham County Board of Assessors or the office will be coordinated by the chairperson of the Board and assisted by the Chief Appraiser. Any such matter will precipitate a special called meeting of the Board immediately.
2. Any special action or occurrence with the Habersham County Board of Assessors or Assessors office will precipitate the immediate notification of the Board and may require immediate calling of a special meeting. Examples for this action: legal suits or pending actions, County Commissioner edicts, employee termination or hiring of final two candidates, or any major problem or opportunity the Board should be aware of.
3. Any public communication by a member of the Board of Assessors or Assessors Office staff, verbal or written, must be approved by the Board prior to release. A Board member or office staff can offer their own comment as an individual, omitting their association with the Assessors Office.
4. All written communications with the public or other offices shall be on letterhead stationery and the letter and envelope must be typed in block style format containing proper greeting, body, etc.
5. All Office Staff: Any written or verbal communication with the BOA, BOCC, BOE or other offices must go through the following chain of command:



Appraisal Staff Duties

1. Make appraisals of the fair market value of all taxable property in the county except property returned directly to the State Revenue Commissioner, such as public utilities & Motor Vehicles.
2. Maintain all records for the county in a current condition to include the cataloging and indexing of all real and personal property in the county.
3. Prepare an Exempt Digest to submit to the Board of Assessors for their review.
4. Prepare and mail assessment notices after the Board has determined the final assessments. All assessment notices must meet SB 346.
5. Attend hearings of the local Board of Equalization and provide information to the Board regarding valuation and assessments approved by the Board of Assessors on those properties where appeals have been made to the local Board of Equalization.
6. Provide information to the Department of Revenue and Department of Audits as needed by the department and in the form requested by the department.
7. Attend the standard approved training courses as directed by the State Department of Revenue commissioner for all personnel of the various counties.
8. Comply with the rules and regulations for staff duties established by the Department of Revenue commissioner.
9. Field Staff will use any means available in the process of appraising property. These practices shall include field visits to said property, review of internet resources such as real estate listings and rental websites which may have photographs of the property's interior areas, real estate flyers left at properties for sale and any other information available.
10. If access is denied to a property, the appraiser staff should proceed as follows:
 - a. If access is denied by the owner, the appraiser should use any information available even a building permit to make a reasonable effort to arrive at an appropriate value of property.
 - b. We shall make an effort to inspect all property prior to assigning an opinion of value.
11. All stored records will be examined each year to determine removal of outdated files. Retention files kept in accordance with state regulations shall be filed in a neat and orderly fashion in the storage area.
12. No Digest may be sent to the Department of Revenue for approval with more than 3% appeals in a non-reval year and 5% in a reval year.
13. All Appraisers must date and initial all property record cards in order to maintain a clear and accurate timeline for all properties.
14. Real Property Appraisers shall perform their duties of reviewing properties through field inspections; field inspections shall be performed on each property, including any and all land, structures, and other features.
15. Appraisers shall not enter any structure on any property without the proper approval given by the property owner.
16. All assessments shall be performed by listing the characteristics of the property and structures from the outside; internal inspections shall be performed only when there are necessary details to be determined in which information cannot be obtained through an external inspection.

17. Real Property Appraisers shall not go around any locked gate; instead, will return to the office and will make a phone call to the taxpayer. If no response, a letter will be sent giving the taxpayer 10 days to contact our office. If no response from letter is received, appraisers will review property on aerial maps and/or use building permit if available, and establish a value using the best information available.
18. Real Property Appraisers shall take photos of all buildings. Photos shall be taken of the following:
- (1) Overall view of the land or lot
 - (2) All structures from front, sides & back,
 - (3) Outbuildings such as Utility, Detach Garages, Pools, Tennis Courts, etc.
- No photos shall be taken of the following: (1) children or other persons onsite (2) Garage contents (3) Car tags (4) Personal items in view (5) No photos of interior without approval from owner.
19. An Appraiser shall have the authority to remove the location, topography, and/or other adjustments (or add) on an individual parcel when, in the opinion of the Appraiser and the Chief Appraiser such adjustment is warranted.
20. Land-locked parcels will be given a reduction due to no access. This adjustment may be given through the Road Type category.
21. When Appraisers are out in the field performing county work, it is prohibited to have spouses, children, family members or friends visit the work site. You are on property belonging to someone else and conducting official business with the county and therefore should restrict personal visits.
22. When Appraisers are out in the field driving one of the county vehicles, it is prohibited to have spouses, children, family members or friends in the vehicles.
23. Major Remodeling & Renovations
- a. The following shall be classified as Major Remodeling & Renovations:
 - *New roof or repair of roof
 - *New electrical or wiring
 - *Plumbing issues other than replacing fixtures
 - *Foundation repair
 - *Water damage repair
 - *Sewer line repair
 - *Treatment of mold
 - b. The following shall not be classified as major remodeling & renovations:
 - *Painting
 - *Floor Covering Change
24. Order of Completion
- a. 30-40% Dried in with Siding and Shingles
 - b. 50% Dried in with Electrical, Plumbing, and Heat Roughed in
 - c. 70% Sheetrock has been installed and finished but no painted; Heating and Air Finished
 - d. 80% Painting has been started; Floors and Fixtures Put in.

General Office Policies

1. The office will open to the public promptly at 8:00 a.m. each workday, and will close at 5:00 p.m. If an employee is to be absent because of illness or emergency, the employee must notify the Chief Appraiser and/or Deputy Chief Appraiser before 8:15 a.m.
2. All personnel will be available to assist the public at the reception counter. In discussing matters of a more personal nature, the taxpayer should be interviewed in a private office or at the employee's desk.
3. All inter-office conversation and personal calls should be limited to a minimum amount of time.
4. An employee requesting annual leave or sick leave for a medical appointment should notify the Chief Appraiser well in advance by verbal or written communication, regardless of the amount of time to be used. Annual leave should be scheduled as far in advance as possible. Emergency leave will be approved on a case-by-case basis.
5. Before leaving the office for fieldwork, each appraiser should advise the clerical staff of the approximate area he or she will be working in and the approximate time he or she expects to return to the office.
6. When an existing job position becomes available, the next most qualified person in the office will be considered first for the position.
7. Smoking and the use of tobacco products is not allowed in the office or in the county vehicles. This also applies to the field.
8. No hostile behavior will be tolerated in the Assessor's office. Anyone acting in a threatening or hostile way will be reported immediately to the local authorities. Any employee hearing such threats or witnessing hostile behavior in the office should call 911 immediately and request assistance.
9. Office **staff** shall NOT offer legal advice, recommendations for specific services such as surveyors, real estate agents, fee appraisers, and/or attorneys. The Board desires an unbiased and fair feeling towards all citizens whether or not they provide any of the services listed above.
10. The use of cell phones for personal calls should be limited. Cell phones may be used briefly in a designated area away from the front desk.

Dress Code

The Habersham County Appraisal Department's objective in establishing a relaxed, casual and informal dress code is to enable our employees to work comfortably in the workplace. Yet, certain standards are established so employees are not confused about the meaning of the terms: relaxed, casual, and informal dress. Our goal is for employees to be comfortable in the workplace while projecting a neat, clean and professional appearance.

Casual Dress Guidelines

Because all casual clothing is not suitable for the office, these guidelines will help you determine what is appropriate to wear to work. Clothing that works well for the beach, yard work, dance clubs, exercise sessions and sports contests may not be appropriate for a professional, casual appearance at work.

Clothing that reveals your back, chest, stomach or underwear is not appropriate for a place of business. Shorts, tank tops, mesh shirts, cutoff shirts, sweatpants, jogging suits, ripped jeans and T-Shirts with controversial slogans are not appropriate. Flip-flops are not allowed. Jeans and athletic footwear are acceptable so long as they are in presentable condition.

Casual Business Attire Recommendation

In a casual work setting, employees should wear clothing that is comfortable and practical for work, but not distracting or offensive to others. Any clothing that has words, terms, or pictures that may be offensive to other employees is unacceptable. Sports team, university and fashion brand names on clothing are generally acceptable if the logo is small and does not dominate the article of clothing.

Hygiene, Makeup, Jewelry and Perfume

The Habersham County Assessors Office considers it very important that employees be well-groomed, neat and dressed appropriately for their respective job functions. Employees are expected to dress in attire that is clean, pressed and in good repair. Daily personal hygiene is essential for all employees. Makeup and perfume should be worn in good taste and not to excess. Jewelry should be in good taste with limited visible body piercing.

Hats and Head Coverings

Hats are not appropriate in the office. Head coverings that are required for religious purposes are allowed. Hats can be worn in the field.

Policies for N.O.D.'s (Not On Digest), Refunds & E&R's (Errors and Releases)

1. Staff shall abide by the Resolution passed by the Habersham County Board of County Commissioners, April 18, 2011, {Addendum A}.
2. N.O.D.'s will only be worked for three previous years due to the fact that refunds can only be made up to three previous years. (48-5-303)
3. N.O.D. property value may be **changed** or the bill released for three years if there is an error of fact. No change will be made because of a change in judgment. If a N.O.D. results from a clerical error, the Board will review and approve each billing change request for current and prior year's assessments. These cases will be brought before the Board for consideration in the Board's regular meeting(s).
4. Having completed and signed the affidavit of corrections, the Tax Assessors office will send the affidavit **to the County Commissioners to inform them of the changes made and** to the Tax Commissioner's office, whose personnel will carry out any further action.
5. N.O.D.'S will be eliminated on Real Estate accounts unless the 40% assessment exceeds \$1000. Said property will be set up for property taxation from the year of discovery forward.
6. In cases where homestead exemption was not given to a taxpayer, due to the fault of one of the tax offices, the Board of Assessors may grant the homestead exemption for the current tax year plus

previous tax years, in accordance to eligibility and other legal provisions based on the individual situation.

7. The Board of Assessors may correct factual errors in the Tax Digest within 3 years. (48-5-303)
8. No refund will be made in the case where a new plat or deed has been made and the acreage is now more or less than what is on the deed. The acreage will be changed per the new plat for the following year.

General Assessment Policies

1. Make appraisals of the fair market value of all taxable property in the County except property returned directly to the State Revenue Commissioner under the provisions of an Act approved March 23, 1935, (GA. L. 1935, P. 11), as amended.
2. Maintain all tax records and maps for the County in a current condition to include the mapping, platting, cataloging, and indexing of all Real and Personal Property in the County.
3. Staffing of the Board of Assessors office shall be in compliance with Official Code of Georgia Annotated.
4. The Tax Commissioner's office is to be notified in writing of any action taken by the Board of Assessors affecting that office.
5. No employee of the Tax Assessors office shall make any fee appraisals, property sales, or surveys in Habersham County as a consultant, representative or any other business/commercial aspect.
6. No employee of the Tax Assessors office shall participate in any sale of property for tax purposes.
7. In efforts to prevent disruptions to office functionality, requests for educational leave during business hours will be brought before the Board of Assessors for consideration on a case-by-case basis. If such educational leave is approved, it must be revisited prior to each semester, when continuing a course or seeking a degree/certificate, for review and determination. No blanket continuation will be entertained by the Board of Assessors.
8. Any change in value of property owned by employees of the Tax Assessors office, except normal area changes, and all cases in which the value is lowered, as well as any property purchased or sold during the fiscal year by any employee of the Tax Assessors office, shall be brought before the Board of Assessors.
9. The Tax Assessors office shall make available any information needed by the Chamber of Commerce (or any other County-related organization) to assist them in their efforts to attract business into Habersham County.
10. The Tax Assessors office shall make available any information needed by the Habersham County Sheriff's office (or any city police) to assist them in their efforts to rescue people due to fire, drugs, etc. Information made available would consist of owners name, physical addresses, and telephone numbers if available, etc.
11. Photocopies will be made for a charge of \$.25 per copy (includes property record cards). Government agencies will not be charged.
12. Charges, costs and all other fees are to be consistent with the Resolution for Habersham County GIS Data & Information as determined and passed by the Habersham County Board of County Commissioners, November 19, 2007 **{Addendum B}**
13. All staff shall issue a receipt for all transactions larger or equal to \$1.00 utilizing the designated receipt book; Receipts shall be written for producing and reconciling office funds.
14. A "fax" or "e-mail" will be accepted as a valid submission & writing with the exceptions of applications for homestead exemptions or other applications requiring income documentation or anything requiring notarization. Inscribed dates and times on faxes or emails shall be considered the official receipt date and

time. It is the responsibility of the sender to ensure document is received by the Board of Assessors' office.

Open Records, Retention & Available Information Policies

1. Requests for all open records, other than property card prints, one-step processes to produce information, sales reports, miscellaneous reports, shall be required to submit the request in writing to the appropriate staff member for processing.
2. All requests shall be fulfilled within the allotted timeframe as prescribed by federal, state and local laws.
3. All staff shall abide by the Retention Schedule as approved and passed by the Board of Assessors. {See Page 33}

Redaction Policies

1. For purposes of this policy, "listed personal information" shall refer to certain personal information described in O. C. G. A. 50-18-72(a)(21). The Board of Assessors and/or staff thereof may be referred to as BOA.
2. In accordance with O. C. G. A. 50-18-72(a)(21), it shall be the policy of the Habersham County Board of Tax Assessors that certain personal information, limited to 1) home address; 2) telephone numbers; and 3) social security numbers of qualified requestors shall be redacted from public records contained within the office. The following guidelines shall apply:
 - a) Any person requesting the above-described information MUST file the appropriate application for qualification requirements and identification purposes.
 - b) Once the application is submitted to the office of the BOA, the Chief Appraiser and/or Deputy Chief Appraiser shall determine the eligibility of the applicant and/or methods request is to be handled, in cases where the applicant or property does not adhere to procedures set forth. Should there be an applicant where the policies do not clearly specify the method, for which they should be handled, the Chief Appraiser and/or Deputy Chief Appraiser shall forward the approval of the application to the Board of Assessors with possible consultation with the County Attorney.
 - c) Upon submitting the completed application, approval/denial shall be determined within fifteen business days.
 - d) Applications submitted, which are denied by the Board of Assessors due to any and all reasons, identified for eligibility requirements, shall be filed in the appropriate location with no action taken after denial notification is mailed to applicant.
 - e) Redaction of the listed personal information from the current year's tax digest shall be performed within seven business days of approval.
 - f) Removal of the listed personal information from the CAMA (Computer-aided mass appraisal) system shall be performed within seven business days of approval. The physical address shall be maintained for internal appraisal purposes.
 - g) A roll of all requests for redactions shall be maintained for auditing purposes.
 - h) Removal of the listed personal information from the website containing appraisal information of the office of the Board of Assessors, currently www.qpublic.net, shall be performed immediately following the approval of the redaction request by the Deputy Chief Appraiser.

- i) All applications are subject to verification upon submission and re-verification of employment status at any time. Should the requestor become ineligible, the office of the BOA shall give written notice of ineligibility and the listed personal information will no longer be considered as removed.
- j) Applications, in which the requestor is deemed ineligible, shall be notified in writing of ineligibility and the listed personal information will not be considered removed. Denials based on ineligibility may be deemed for one or more of the following reasons, but not limited to: ineligible due to employment, not a property owner/(rent), property in the name of someone other than an “immediate” family member or dependent.
- k) Applications will be considered as to property owned by requestor upon the date of submission. Should the requestor buy, sell, move, etc. after an application is submitted, the requestor must complete an additional application disclosing the change in ownership of property.
- l) Should any of the time frames listed in this policy be deemed by the Chief Appraiser as insufficient, for good reasons, may contact the applicant to notify them of approximate time for processing.
- m) The Board of Assessors reserves the right to make exceptions for instances where the policies listed above are not conclusive. The policy may be amended to reflect those instances. It shall never be the intention of the Board of Assessors to withhold any information subject to the open records act. All details of policy shall be in accordance and be amended upon changes in the law, as necessary.
- n) Should an applicant pass away, the redaction may stay on the parcel unless the property is sold. (See County Attorney Opinion, dated 12/2020)
- o) Should an applicant change employers, the redaction will stay on the parcel unless the property is sold. (See County Attorney Opinion, dated 12/2020)

Policies for Homestead Exemptions

1. Manufactured Homes:

- a. When, and if, a mobile home is removed from property receiving homestead exemption and another mobile home is placed on the property by the same owner, the exemption shall remain on the property other than the Freeze Exemption. Notification is sent to the taxpayer & taxpayer must sign for new mobile home to have freeze exemption.

2. Spouse(s):

- a. In cases where homestead was lost due to property being transferred from one spouse to another where the receiving spouse had no previous interest and no return was made, the Board of Assessors may grant the homestead exemption.
- b. When homestead is lost due to the death of a spouse and title passes to the surviving spouse by legal document, homestead shall continue with the surviving spouse upon proof of identity. Homestead shall begin the year identity is established.
- c. Office staff will mail a death letter to the address the tax bill is mailed to the family of the deceased. If no response is received, the exemption will be removed from the record.
- d. When a homestead is titled only in the husband or wife's name, then the homestead must be signed by the individual that owns the property.

3. Ownership for Family Farms, Joint Survivorships, Etc.:

- a. Should a property be titled in the name of a Trust when an owner signs for Homestead Exemption, office staff shall request the trust paperwork to prove the person signing for Homestead is on the Trust paperwork.
- b. Should a property already have Homestead Exemption and the name is change to a trust name, office staff shall mail a 30-day letter requesting the submission of the trust paperwork before the homestead is removed.
- c. O.C.G.A 48-5-40: Should a taxpayer have a Contract to Purchase Property and apply for homestead exemption, then the exemption may be granted upon office staff reviewing the Contract to Purchase.
- d. Specified ownership of a property shall be considered as in the following table:

<u>Type of Account</u>	<u>Percentage of Ownership Identified</u>
JT TEN (Joint Tenancy)	50% each listed taxpayer
JTWROS (Joint Tenancy With Right of Survivorship)	50% each listed taxpayer (full ownership upon death of either owner)
POD (Payable on Death)	100% first listed taxpayer; transfers to second listed taxpayer upon death of first)
IRA-Individual Retirement Accounts Dividends (and all associated)	Exempt from Earned Income Totals NON-Exempt and must be included in Earned Income Totals

4. Miscellaneous:

- a. This policy is to assist office staff in accepting and processing homestead exemption applications to ensure the taxpayer is treated equally and is given the appropriate information concerning all homestead exemptions. This policy is considered as minimum requirements for the application process.
 - I. Office staff shall:
 - 1) Evaluate all exemptions the applicant is eligible for.
 - 2) Verify mailing address AND physical address

- 3) Obtain Phone Number
 - 4) If Mobile Home, note on card
 - 5) Employees initial & note current Tax Commissioner
 - 6) RECEIPT must be given showing date signed & exemption applied for
 - 7) Obtain a copy of taxpayer's driver's license to verify taxpayer is a resident of Georgia & scan to property record.
- II. HB 1166 Habersham County Homestead Exemption (EL7F)**
- 1) Print a property record card to note changes/no changes (this card has a printed date.
 - 2) Review square footage breakdown with sketch of house with taxpayer
 - 3) Taxpayer must initial card reflecting no corrections or changed noted.
 - 4) Office Staff shall write the Base Value on the front of the L7F card with a breakdown of the land value (LV) and house value (HV).
- III. Age 62/65 & Disability**
- a. If unsure of income, complete L1 and L2 exemption (L2 will be given IF proof of income is supplied in timely manner)
 - 1) Supplemental information (proof of income, disability letters, etc) should be highlighted or circled on information sheet.
 - 2) Disability letters from the Social Security Administration and/or Department of Veteran's Affairs shall constitute sufficient evidence to the disability of the taxpayer; either of these letters shall be used in lieu of the two required doctor's letters due to the nature of their existence.
- IV. Income Based Exemptions-Eligibility Requirements**
- a. In all situations with submission of applicants for homestead exemption, where income is a determining factor of eligibility, all applicants shall submit a copy (or office staff to make copies from taxpayers' files) of their prior year's income tax returns; including but not limited to, IRS Form 1040, any W-2 forms, or other similar documentation deemed necessary by the office staff and/or Board of Assessors. Income documentation is solely collected to provide proof of eligibility and shall NOT be given to anyone regardless of the situation.
 - b. Any taxpayer may request their social security numbers be redacted on the copy of the Income Tax Return submitted for income documentation for the homestead exemption. Staff shall abide by these wishes and use a heavy marker to strike through the taxpayers' social security number on all related documents, with exception of the original homestead exemption application(s).
 - c. Should a taxpayer/applicant not be required by IRS regulations to file an income tax return for the prior year and did not do so, the taxpayer/applicant may sign an Income Affidavit form provided by the staff. This Affidavit of Income shall serve as a legal means to provide eligibility for the homestead exemption applied.
 - d. In any case where a taxpayer/applicant of a homestead exemption refuses to supply a copy of his/her IRS Income Tax Return, office staff shall physically review their income tax return, determine eligibility, and make detailed notes using an income affidavit form, with the taxpayer's signature. This will suffice ONLY in a situation with adamant refusal to copy their income tax returns.

- e. Should a taxpayer pull money out of their self-contributed pensions & Annuities (retirements) this amount would be considered as EXEMPT from the \$12,000 income limit.
- f. Should a taxpayer have short term or long-term disability on their federal 1040 IRS form, then this amount would be considered as EXEMPT from the \$12,000 income limit.
- g. Should a homestead be denied for any reason, office staff shall place the application in the next tax year box for 1 year. After the first year, the homestead will be placed in the dead file if the taxpayer fails to meet all the qualifications.
- h. Should a taxpayer file an extension on their income taxes with the IRS, the taxpayer must provide proof of that extension with the Form 4868 that is submitted to the IRS.
- i. An audit is completed every 5 years for all income based homestead exemptions. An audit letter is mailed but if no response is received, the exemption is removed.

V. Applications:

- a. When completing a homestead exemption application, staff should place the first taxpayer's last name & first name on the application for easier filing of application even if they are not signing the application.

VI. Driver's License:

- a. Office staff will obtain a copy of the taxpayer driver's license that is filing for homestead exemption.
- b. Driver's License must be changed to correct address prior to April 1st of the tax year in which the taxpayer is seeking approval of homestead.

VII. Veteran Exemptions:

- a. Any taxpayer who is a citizen and a resident of this state, who was discharged under honorable conditions & who has been adjudicated by the United States Department of Veterans Affairs as having a service-related disability that renders such veteran as being 100% totally disabled or as being less than 100% totally disabled but is compensated at the 100% level may be entitled to the Veteran Exemption. (GEORGIA CODE ANNOTATED 48-5-48(a)(1))
- b. Should a taxpayer sign for a 100% disabled veteran exemption the Board will review those applications immediately and may or may not approve for the current tax year depending on when the taxpayer was considered disabled through the Veteran's office.
- c. Should a taxpayer receive their deceased spouse military pension, our office will consider this amount as EXEMPT from the \$12,000 income limit.
- d. Taxpayers with veteran exemption may be audited every 3 years.
- e. When a taxpayer has the veteran exemption, they will receive the exemption on the entire property regardless of multiple buildings and outbuildings.

Policies for Covenant Properties

Anyone signing a Covenant card must show picture ID before signing.

Anyone applying for someone other than themselves must have legal documentation empowering them to do so. EXAMPLES: POWER OF ATTORNEY, ATTORNEY-IN-FACT OR COUR APPROVED FIDUCIARY, ETC.

1. Conservation Use:

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
- b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
- c. All property under covenant shall have proper notation made on the property record card.
- d. Applications for covenant on property owned by more than one person must have the application signed by all parties. In the case of property owned by a Family Corporation, all officers are required to sign, and a copy of the State Charter must be provided. If husband and wife own the property, both parties must sign. If one party of a husband and wife ownership is unable to sign due to medical reasons a CUVA Unable to Sign Form must be filed with application.
- e. An owner can add newly acquired property to an existing covenant for the remainder of the covenant unless the newly acquired property exceeds more than 50 acres. (House Bill 916)
- f. All buildings on covenant property must be field checked.
- g. Any property with an improvement on it will have the value of the improvement and 1.00 acre excluded from the Conservation Use covenant. (House Bill 916) If the house is torn down and the property sell then the 1.00 acre cannot be combined back together until the covenant expires. When a house is built after the covenant is signed, the 1.00 acre will not be split out until the covenant is up for renewal.
- h. All property must be good faith production of agricultural or timber products to be approved for Conservation Use Valuation. "Primary Purpose" is the "principle use to which the property is devoted, as distinct from an incidental, occasional, intermediate or temporary use for some other purpose not detrimental to or in conflict with its primary purpose". (GEORGIA CODE ANNOTATED 48-5-7.4) (AS AMENDED)
- i. The owner of land totaling less than 10 acres, after the appropriate underlying property is excluded for residential use, shall be required by the BOA to submit additional relevant records regarding proof of bona fide conservation use for qualified property. (See GEORGIA APPRAISAL PROCEDURES MANUEL 560-11-6-.03 (b))
- j. Appraisal staff shall visit all property when a new covenant, renewal covenant, or continuation of Conservation Use Valuation is filed in our office.
- k. The Board of Assessors must provide proof of an on-site inspection of the property if it is denied for failure to meet a qualifying use. (House Bill 916)
- l. In the case of property exchange, a letter stating the reason for the exchange and benefit to the taxpayer and the County shall be submitted to the Board of Tax Assessors for approval. Exchange or sale of property for right-of-way due to County ordinances shall not be considered a breach of the covenant without penalty to the taxpayer..

- m. Any property under a Conservation Use covenant where there is a change in ownership and/or acreage shall be notified to sign an updated application for CUVA reflecting the appropriate change.
- n. Upon the death of an owner of property under a Conservation Use covenant, the office shall notify the surviving family and/or agent of the status of the covenant (exclusions apply when information of death is not attainable by office staff).
- o. Upon a breach of a covenant, office staff shall compose a memo, including the penalty amount and description of property, to be presented to the Tax Commissioner with a copy forwarded to the County Manager.
- p. Properties that are under Conservation Use Covenants may not be combined with each other until both covenants have expired.
- q. Should a taxpayer purchase a piece of property that is under a Conservation Use covenant, the covenant must be continued until expiration unless a breach of covenant is determined.
- r. When a split occurs, for mortgage purposes, only the split portion will be required to file a continuation.
- s. An application for continuation of such current use assessment upon a change in ownership of all or a part of the qualified property shall be filed on or before the last date for filing tax returns in the year following the year in which the change in ownership occurred. (Official Code Georgia Annotated 48-5-7.4(j)(1))
- t. A taxpayer may lease up to 6 acres for a cell tower site that will become a separate parcel and be taxed at fair market value. (Official Code Georgia Annotated 48-5-7.4 (p)(5))
- u. The transfer a portion of the property shall not constitute a breach if: (1) the part of the property transferred is used for single family residential purposes, starting within one year of the date of transfer and continuing for the remainder of the covenant period, and the residence is occupied within 24 months from the date of the start by a person who is related within the fourth degree of civil reckoning and (2) the part transferred does not exceed a total of 5 acres. (Official Code Georgia Annotated 48-5-7.4 (o)(1)(2))
- v. Should a taxpayer tell office staff, they are registered as Agri-Tourism, taxpayer must submit a copy of certification to maintain with the application.
- w. If one-half or more of the area of a single tract is used for a qualifying purpose, the tract shall be considered as used for its qualifying purpose unless some other type of business is being operated on the unused portion.
- x. Corn mazes are allowed on covenanted property however, the taxpayer must gather the corn.
- y. Releases for Conservation Use Covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.
- z. Releases can be signed by the Board even though no one has signed the application. Office staff will write the word "Expired" or "Breached" on signature line so the Board can approve the release.
- aa. Any taxpayer that wants to breach the Conservation Use covenant solely as a result of a medically demonstrable illness or disability which renders the owner of the real property physically unable to continue the property in the qualifying use shall submit documentation. The documentation should be from their primary physician treating their illness or disability and shall include the name of the physician, practice name, and reason of illness or disability.

2. Preferential Assessment

- a. All applicants must provide a \$25 recording fee at the time of the application. Should the

- application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
- b. All residential dwellings will have 1-acre home site held out of the Preferential Agricultural Covenant.
 - c. All property under covenant shall have proper notation made on the property record card.
 - d. Releases for Preferential Assessment Covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.
3. **Environmentally Sensitive**
- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
 - b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
 - c. All property under covenant shall have proper notation made on the property record card.
 - d. Releases for Environmentally Sensitive Covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.
4. **Historic Property**
- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
 - b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
 - c. All property under covenant shall have proper notation made on the property record card.
 - d. Releases for Historic Property covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.
5. **Residential-Transitional**
- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
 - b. Anyone rescinding their application for covenant must sign the covenant release agreement and date it.
 - c. All property under covenant shall have proper notation made on the property record card.
 - d. Releases for Residential-Transitional covenants will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.
6. **Forest Land Protection Act (FLPA)**
- a. All applicants must provide a \$25 recording fee at the time of the application. Should the application be denied, this \$25 fee would be reimbursed after the 45-day appeal period is over.
 - b. Anyone applying for Forest Land Protection Act must be an individual(s) or any entity registered to do business in the State of Georgia.
 - c. All Covenant applications shall consist of 200 acres or more of forest land.
 - d. Anyone currently receiving Conservation Use or Preferential Assessment may not receive FLPA with either covenant; however, they may make a one-time switch from such covenant to FLPA if the property qualifies. This one-time switch will not constitute a breach.
 - e. Releases for Forest Land Protection Act will not be approved by the Board nor recorded in the Clerk of Superior Courts office until all taxes are paid.

GIS/Mapping Policies

1. It shall be the duty of the Mapping Department to maintain an accurate set of tax maps. The mappers will process all deeds and make all necessary changes on the maps. The maps shall show (when applicable) parcel area in acreage figures. Property lines are to be updated annually.
2. Contiguous tracts may be combined at the request of the owner(s) so long as all tracts are in the same name(s). These requests must be made between January 1st and April 1st each tax year or during the 45 day assessment notice appeal period.
3. Office staff will verify property taxes are paid on property before combining takes place. A letter of denial shall be mailed if property taxes are not paid.
4. All Power Line Easements (main metal transmission lines) being across properties, will be considered by either a percentage reduction or adjustment in depth factor according to whether the easement effects the front or back of a given parcel as it relates to market value.
5. Property lying within a flood plain shall be given an adjustment, if necessary.
6. All plats used to correct acreage and/or to split into two or more parcels must be dated and recorded by **January 1** of the year for which the adjustment is to be made. Notifications of acreage corrections should be given to the Assessor's office from January 1st through April 1st or during the appeal period.
7. All new subdivisions, being three or more lots, not having final approval by **December 31st** of the year in which the subdivision was created but having streets, water lines, power, gas, cable, etc., in place, shall be valued according to the amenities being in place.
8. No subdivisions or subdivided tracts shall be re-combined for at least three years after the initial division of the original tract. At the end of the three years, these lots may be combined at the discretion of the Board of Assessors, contingent upon certain criteria, i.e., activity such as recent sales, improvement, current listing of the property, etc.
9. Absorption Rate: All lots in an approved subdivision shall be separated into individual lots once a subdivision plat is recorded in the Clerk of Superior Court's office. Lots will be valued according to fair market value using the best information available. All unsold lots in a subdivision where less than 75% of the total lots have sold should be calculated with an absorption rate of 50% per lot. All unsold lots in a subdivision where 75% or more of the lots have sold should be valued at fair market value with no absorption rate calculated.
10. Should a developer sell the majority of the subdivision lots to another developer, the new owner shall get an absorption rate of 25%. All unsold lots in a subdivision where 75% or more of the lots have sold should be valued at fair market value with no absorption rate calculated.
11. Subdivisions with final approval and recording after January 1 shall be valued in accordance with Georgia's Assessment Date unless the developer requests, in writing, the lots be separated for taxation. Requests made after April 1 will not be considered. Valuation of these lots shall be in accordance to the condition and marketability on January 1 of the current tax year.
12. Areas designated as common area, green space, etc. (on recorded plats) shall receive a nominal value of \$100. Any property owned by a subdivision's homeowners' association shall receive a nominal value of \$100.
13. Property ownership will be transferred to maintain an accurate chain of title. Accurate chain of title shall mean property transferred by
ACCEPTABLE DEED, WARRANTY OR QUIT CLAIM, YEARS SUPPORT, OR COURT ORDERED DOCUMENTS.
14. All properties listed in the name of a deceased owner shall remain in the name of the Estate of that individual owner unless/until an officially recorded document (Deed of Assent, Executors Deed, or

Affidavit) transferring ownership has been produced to the office of the Board of Assessors within the standard limitations and calendar year for each tax digest as to accurately list the January 1st owner of each tax year.

15. The Board of Assessors shall be presented for final approval/decision for any special circumstances where the policies and procedures are not clear for action to be taken by office staff.
16. One (1) acre will be held out as a site for each cell tower unless otherwise noted in the contract.
17. Annexed Property will become effective for ad valorem tax purposes as of January 1st following the annexation. (Attorney General Opinion 69-259)

Exempt Property Policies

1. All requests for exempt status shall be made by filing an application form with the Tax Assessors office except in cases where the property is deemed "exempt" based on information obtained by the Tax Assessors' office.
2. No property shall be considered for Exempt Status unless taxpayer submits a written request for consideration, preferably an Office Application for Exempt Status.
3. Additional documents necessary in determining eligibility, may be requested prior to review by the Board of Assessors. Subpoenas may be issued to obtain necessary information and/or documents for final determination of the request.
4. When the Board of Assessors approves or denies an application for Exempt Status, the Deputy Chief Appraiser will send notification to the owner.
5. All property that has been approved with Tax Exempt Status will have proper notation made on the property record card.
6. At the First meeting of each Tax Year, the Board of Assessors will approve or deny a listing of all Exempt Property in Habersham County.
7. Purely Public Charity exempt parcels will be reviewed once a year to maintain exempt status. All other exempt parcels will be reviewed every 3 years.

Manufactured Housing Policies

1. Homestead Exemption:

- a. When, and if, a mobile home is removed from property receiving homestead exemption and another mobile home is placed on the property by the same owner, the exemption shall remain on the property except for the Homestead Freeze exemption. A letter will be mailed asking the taxpayer to come in and complete a new freeze exemption.
- b. All laws concerning homestead exemptions shall be followed; however, in cases where manufactured homes are purchased prior to January 1st of that tax year and the title has not been changed, exemption may be approved with a contingency for the submission of the proper current title listing of ownership of the manufactured home. A taxpayer may submit documentation to establish January 1st ownership for purposes of determining eligibility for homestead exemption for the tax year; such documentation may include current title, financial documentation provided by the individual's bank, Mortgage Company, closing documents or other effective ownership documentation to indicate accurate and current ownership information. The BOA staff shall confirm with the Tax Commissioner's Office of current action being taken to resolve the transfer of title by the current owner/homestead exemption applicant. The contingency approval shall remain in effect until the billing period for the current year's digest or October 1st of the same year, whichever date occurs first. The BOA may approve the homestead exemption application with contingency during the standard review period of homestead exemption applications; however, the approval shall not become effective until submission of proper documentation of the proper title transfer of the manufactured home owned by the homestead exemption applicant/property owner by the contingency deadline. Should the homestead exemption applicant/property owner fail to transfer the current title of the manufactured home by the contingency deadline, the current digest year's homestead exemption application shall then become denied for failure to meet eligibility requirements. The property owner may then apply for the next tax year by submitting the proper application for homestead exemption with all ownership requirements applicable for determination of eligibility for the new application submitted. Any instance that is not covered in the guidelines shall be reviewed on a case by case issue.

2. Digest:

- a. Board will approve the mobile home digest prior to January 5 of the tax year before submitting to the Tax Commissioner.

3. Titles:

- a. According to the Tax Commissioner and Georgia State Law, all manufactured homes shall have titles (1963 & up) unless the owner of such manufactured home has successfully completed the process for a Certificate of Permanent Location. A title must be applied for before ownership can be transferred. A warranty deed shall not be considered transfer of title and shall not replace the title originally given to the manufactured home except when a Certificate of Permanent Location has been obtained. All manufactured homes shall be considered personal property unless homestead exemption has been filed and approved. In such cases of Certificate of Permanent Location, the manufactured home shall be considered real property until such time a Removal of Permanent Location is issued where the manufactured home becomes personal property. Any instance not considered in this paragraph may be reviewed and decided upon on a case by case basis.
- b. All manufactured homes must have the title changed within 45 days of purchase.

4. Decals:

- a. According to Georgia Law, all manufactured homes must “prominently display” a current tax year’s decal. As agreeable by the Tax Commissioner, all manufactured homes deemed as having “no value” by an appraiser of the Tax Assessors office shall forego the requirement of obtaining a decal from the County Tax Commissioner each year. In lieu of this decal, a written notice by the Tax Assessors office will be issued the first year the subject is deemed of “no value”. This written notice shall be displayed on the manufactured home in such a way that any County official may have easy visibility of such notice. This notice will remain for subsequent years or until manufactured home is destroyed. Such notice shall be given to the taxpayer at no cost for the first year; however, if this notice is lost or destroyed, a replacement notice must be given. The taxpayer shall pay a sum of \$5.00 for each replacement notice.

5. Permits:

- a. If the Tax Commissioner’s office forwards a copy of the “Relocation Permit” for a manufactured home, the office staff shall hold the Building Permits for manufactured housing until a corresponding Relocation Permit is obtained then a site review and appraisal shall be performed. Should the office find Building Permits with no matching Relocation Permit, the appraisal staff shall confirm the existence of the manufactured home listed on such permit and list on the current year’s tax digest accordingly.

6. Corrections and Deletions:

- a. Non-homestead mobile homes shall be maintained on the Assessors’ records in a manner of January 1st owner’s name, location, description, and value. This information is generally obtained from the Tax Commissioner’s office and review of property by a field appraiser. To assure taxability of the current year, an appraiser shall visit the location and ascertain any information available. This verification of existence and/or other information shall be updated, if needed, in the Assessors records and forwarded to the Tax Commissioner for final ruling concerning current year’s taxes and/or any delinquent tax bills. It is the understanding of the Board of Assessors that the office can relate information and facts obtained by the staff to the Tax Commissioner, but consent of error and releases must be made by the Tax Commissioner.

Motor Vehicle Valuation Policy

1. All appeals of automobile valuations shall be submitted in writing.
2. Submissions should include tag number, State Valuation, current mileage, current condition, and any other information deemed necessary to complete the appraiser’s review and recommendations.
3. Upon submission of an automobile valuation appeal, the Personal Property Appraiser shall review the information included in the appeal and determine the most accurate fair market valuation to be recommended to the Board of Assessors.
4. The Personal Property Appraiser shall utilize a valuation resource guide, if available, to compare and analyze information necessary in determining an accurate valuation. Physical inspections will be considered when the book value approach is inadequate (vehicle wrecked, motor not repairable, vehicle inoperable, etc.).
5. Once the Personal Property Appraiser determines a value for the vehicle under appeal, the appraiser shall forward the recommended valuations directly to the Tax Commissioner for change.

Personal Property Policies

1. General Guidelines:

- a. The appraisal staff shall on behalf of the Board of Assessors investigate diligently and inquire into property owned in county for purpose of ascertaining what real and tangible personal property is subject to taxation in the county and require proper return of property taxation. O.C.G.A. 48-5-299(a)
- b. Appraisal staff shall deem any property owner that does not file a return by the deadline as returning for taxation the same property as was returned or deemed to have been returned in the preceding tax year at the same valuation as was finally subject to taxation the preceding year. O.C.G.A. 48-5-20
- c. The appraisal staff shall follow all the guidelines set forth in the Appraisal Procedures Manual (APM).
- d. When valuing items that have been overhauled the appraisal staff shall use the composite conversion factors furnished by the Department of Revenue.
- e. All personal property in the county is to be individually reviewed within each three-year period.
- f. O.C.G.A. 48-5-16 requires that Personal Property used in connection with a business be returned in the county where the main office is or where it is more or less permanently located.
- g. O.C.G.A. 48-5-314 classifies the records of the taxpayer in the county's files as confidential and not open to public inspection.
- h. The Board of Assessors will officially adopt the Personal Property Reporting Forms set by the Department of Revenue.
 - a. PT50-A-Aircraf
 - b. PT50-M-Martine
 - c. PT50-P-Business Personal Property
- i. O.C.G.A 48-5-48.1 – Freeport Exemption for Habersham County:
 - a. Raw Materials – 100%
 - b. Goods in Process – 100%
 - c. Finished Goods – 100%

2. Audit:

- a. Appraisal staff shall perform, consistent with Georgia law, audits of the records of the property owners to verify the returns of personal property.
- b. Appraisal staff shall audit all personal property returns every three to five years. These accounts will be selected on a fair and random basis consistent with the requirements of O.C.G.A. 48-5-299. (See Page 32)
- c. Appraisal staff shall forward any account to the County Attorney that fails to submit information that was requested with the subpoena for appropriate action and the Businesses that fail to claim their certified subpoena, the Code Enforcement officer would hand deliver these. (Addendum C)

3. Miscellaneous:

- a. Manufactured Homes will be valued utilizing WinGap. The N.A.D.A. Manufactured Home manual will be utilized as an alternative valuation method when deemed necessary by the staff. Manufactured homes located in the County will be inspected to determine if the proper decal is attached to and displayed on the manufactured home by the owner as provided by law, notify the residents of those manufactured homes to which a decal is not attached of the

- provisions of Code Sections 48-5-492 and 48-5-493; and furnish to the Tax Collector or Tax Commissioner a periodic list of those manufactured homes to which a decal is not attached. Appointment of agent for inspections shall be determined by the County Commissioners.
- b. The Department of Revenue/Local Government Services adopted a new REVENUE CHAPTER 560-11-10 ENTITLED "APPRAISAL PROCEDURES MANUAL" on September 17, 1999, with an effective date of October 10, 1999. This chapter established ten rules 560-11-10.01 through 560-11-10.10. This chapter was promulgated pursuant to O.C.G.A. 48-5-269.1 which directed the Revenue Commissioner to adopt by rule, subject to CHAPTER 13 OF TITLE 50, the "GEORGIA ADMINISTRATIVE PROCEDURE ACT", and maintain an appropriate procedure manual for use by County property appraisal staff in appraising tangible real and personal property for ad valorem tax purposes. REVENUE RULE 560-11-10.08 is a new rule that establishes technical procedures to be followed. The APPRAISAL PROCEDURES MANUAL will now constitute the basis for personal property unless otherwise noted within this policy booklet.
 - c. Only the official stamp of the U.S. Post Office will determine the postmark and the date of mailing through the U.S. Post Office. If mailed through a commercial service entity (Federal Express, UPS, ETC) the date of receipt as verified by the mailing service will determine timely filing. In-house postage meter stamps will NOT be considered if date is different from U.S. Post Office Stamp or commercial service date of receipt.
 - d. Subpoenas may be issued in accordance with Georgia Law to obtain necessary verification information for accounts that filed reports with an appraised value of \$7,501 or more if said verification information requested on the report form is not submitted. This information will include, but not be limited to, taxpayers' general ledger, journals, book depreciation records, physical inventory.
 - e. Every personal property return shall be subject to review under the provisions of the Appraisal Procedures Manual, RULE 560-11-10.08(04) COPYRIGHTED.
 - f. Any equipment not being used in a business where the equipment is being phased out or completely liquidated (not in use) may be allowed a 75% discount from the depreciated value of the equipment in question.
 - g. Personal Property accounts exceeding a \$7500 (100%) value discovered by verification procedures other than a field audit will be set up for property taxation for the year of discovery and, at a minimum, two previous years if applicable. Additional years within the statute of limitations may be assessed at the discretion of the Board of Tax Assessors.
4. **Overhaul:** When appraising machinery, equipment, furniture, personal fixtures, and trade fixtures, the appraisal staff shall consider the cost of all expenditures, both direct and indirect, relating to any efforts to overhaul an asset to modernize, rebuild, or otherwise extend the useful life of such asset. The following procedure is to be used by the appraisal staff to estimate the value of an overhauled asset: An adjustment to the original cost of the asset is made to reflect the cost of the components that have been replaced. The cost of the overhaul is divided by an index factor representing the accumulated inflation or deflation from the year of acquisition of the asset on which the overhaul was performed to the year of the overhaul. This amount is then subtracted from the original cost of the asset being overhauled. The remainder is then multiplied by the composite conversion factor for the year of the original acquisition as specified in Rule 560-11-10-.08(5)(f)(4)(iii) of this section. The current year's composite conversion factor is then applied to the cost of the overhaul, and these two figures are combined to represent the estimate of value for the overhauled asset.

5. **Salvaged Equipment:** Appraisal Staff will follow Rule 560-11-10-.08 (5)(b)(3) as listed in the Appraisal Procedures Manual when determining values for salvaged equipment.
6. **Freeport:** The appraisal staff shall reconcile the figures reported on the freeport form to any inventory totals that may have been returned by the property owner. The appraisal staff may obtain relevant information as is available from financial records or other records of the property owner when needed to reconcile the figures reported on the application. Once the appraisal staff has completed the reconciliation, it shall be forwarded to the board of tax assessors for approval or denial. When denial, they shall include the reasons for their recommendations. (Appraisal Procedures Manual 560-11-10-.08 (1)(c))

Appeals & Assessment Notice Policies

1. All returned assessment notices will be posted at County Courthouse for 30 days. Probate Court Judge will certify the listing.
2. Taxpayers will have 45 days from the date on the postmark of the Assessment Notice to file an appeal.
3. Appeals may be faxed or email to our office.
4. If an appeal is filed and the taxpayer does not designate an appeal path as required by O.C.G.A. 48-5-306, the appeal must automatically revert to the BOE.
5. If an appeal is filed after the deadline, a letter will be mailed indicating it is not valid and it will be reviewed for the next tax year.
6. In cases where arbitration is chosen, an appraisal must be submitted within 45 days. If an appraisal is not submitted with 45 days, **the appeal be forwarded to the BOE.**
7. In cases where an appraisal is submitted, office staff may contact the appraisal company/person to find out if the appraisal was for a refinance or for tax purposes. If appraisal is not for tax purposes, office staff does not need to use the appraisal. A letter of acceptance or rejection will be sent to the taxpayer within 45 days of receiving appraisal.
8. In cases where a taxpayer does not show to the Board of Equalization, they can have the 299C apply if they supply evidence with the appeal.
9. The following should be provided to property owners filing or in lieu of filing appeals shall include, but not limited to:
 - *Property record card of the property subject to an appeal.
 - *Map of the property & immediately surrounding area.
 - *Copy of the property owner's appeal form if available.
 - *Property record card of typical comparable properties used as qualified comparable properties.
 - *Form PT-311-1 Appeal rights & guidelines.

Audit Selection Criteria for Personal Property Accounts

The Habersham County Board of Assessors shall review or audit all personal property accounts at least once every 3 years contingent on the yearly budget amount. These accounts will be selected on a fair and random basis consistent with the requirements of O.C.G.A. 48-5-299.

Accounts will be ranked in size according to the Fair Market Value to include the following categories:

<u>Account Class</u>	<u>FMV Size</u>
i.	Under \$50,000
ii.	\$50,000-\$250,000
iii.	\$250,001-\$1,000,000
iv.	\$1,000,001-\$5,000,000
v.	\$5,000,001-\$50,000,000
vi.	Over \$50,000,000

Any accounts that fail to file a return shall be subject to an audit.

Any accounts that have excessive decreases, disposals, or excessive loss in value shall be subject to an audit.

Any accounts that have Freeport Exemption and report no taxable inventory, shall be subject to an audit.

This policy shall not be so restrictive as to prevent any account from being audited as the need should arise due to unforeseen circumstances.

*APM: Audit Selection Criteria (section 560-11-10.08(4)(e)—The Appraisal staff shall recommend to the board of tax assessors a review and selection criteria, and the appraisal staff shall follow such criteria when adopted by the board. The criteria should be designed to maximize the number of personal property tax returns that may be reviewed or audited with existing resources. The criteria should be fair, unbiased, and developed consistent with the requirements of O.C.G.A. 48-5-299. All personal property accounts should be reviewed or audited at least once every three years.

*O.C.G.A 48-5-299(a) – It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law.

**Habersham County Board of Tax Assessors
Retention Schedule**

<u>Title</u>	<u>Retention</u>	<u>Description</u>
Address Changes	2 years	
Affidavits	5 years	Worksheets & Final Affidavits
Assessment Appeals	3 years	Case Files, Closed
Assessment Notices	3 years	Undeliverable Notices
Attorney Opinions	Permanent	
Bank Statements	7 years	
BOE Appeals	3 years	
Boat Registration Listing	3 years	
Car Tag Appeals	2 years	
Conservation Use	5 years	Applications, Expired
Death Certificates	1 year	
Deeds	5 years	
Exempt Applications	1 year	Expired, Sold
Federal Aviation Listing	3 years	Airplanes
Field Cards	7 years	Worksheets of Appraisers
Homestead Exemptions	5 years	Applications, Expired & Income **Audit every 5 yrs.
Homestead Reports	5 years	i.e. Audit Listing, Reconciliation Listing, etc.
Invoices	5 years	
Meeting Notices	5 years	
Minutes/Agenda	Permanent	
Mobile Home Appeals	7 years	Case Files, Closed
NADA Guides	5 years	
Property Record Cards	7 years	Field Cards
Personal Property Audit Records	7 years	Worksheets & printouts from Audit Company
Personal Property Record Cards	7 years	After Sold
Personal Property Returns	7 years	
Policies & Procedures	Permanent	
Public Utilities	7 years	Worksheets from DOR
Real Property Record Cards	Permanent	

Receipt Books	5 years	
Sales Ratio Studies	10 years	
Tax Digests	14 years	
Taxpayers Return of Real Property	5 years	
Timber Forms	5 years	
VRef Aircraft Guides	5 years	

IRS Form 1040, 1040A, 1040 EZ Line-by-Line Non-Exempt/Exempt Status

Line #	Line Listing	Exempt or NON-Exempt from Earned Income Totals
1	Wages, Salaries, Tips	NON-Exempt
2 a/b	Taxable Interest	NON-Exempt
3 a/b	Ordinary Dividends	NON-Exempt
4 a/b	IRA Distributions	Exempt
5 a/b	Pensions and Annuities	NON-Exempt ***** Unless Determined to be self-contributed because Exempt.
6 a/b	Social Security Benefits (including Disability Benefits)	Exempt
7	Capital Gains/Loss	NON-Exempt
8	Other Income	NON-Exempt
9	Total Income	NON-Exempt
11	Adjusted Gross Income	**** Income*****

IRS Form 1040 SR (Senior Citizens) (Same as above just larger print)

Line #	Line Listing	Exempt or NON-Exempt from Earned Income Totals
1	Wages, Salaries, Tips	NON-Exempt
2 a/b	Taxable Interest	NON-Exempt
3 a/b	Ordinary Dividends	NON-Exempt
4 a/b	IRA Distributions	Exempt
5 a/b	Pensions and Annuities	NON-Exempt ***** Unless Determined to be self-contributed because Exempt.
6 a/b	Social Security Benefits (including Disability Benefits)	Exempt
7	Capital Gains/Loss	NON-Exempt
8	Other Income	NON-Exempt
9	Total Income	NON-Exempt
11	Adjusted Gross Income	****Income*****

***DO NOT count military pensions

***DO NOT count widows pensions

Master Timeline for Functions of the Board of Assessors

January 1	Open Books Mobile Homes Returned for Taxation Date of Assessment
January 5	MH Digest to Tax Commissioner
January 7	Work to begin on previous year sales reviews
January 15	Freeport forms mailed
February 1	Work on final sales ratio report; Begin working returns
April 1	MH Returns Due MH Tax Bills Due Close Books Last day for filing applications for the current year
April 15	Mail 30-day Intent to Breach CUVA for failure to file continuation
May 1	Mail Assessment Notices Begin 45-day appeal period until July 31
May 2	Review appeals, make appropriate changes, send 30-day notices until October 15 Forward appeals to BOE, HO, Arbitrator & attend hearings until October 15
June 1	Waiver date for failure to file for freeport
July 2	Review, verify, & Add new personal property until December 31 Create new parcels until December 31 Pick up new Conservation until December 31
September 1	Digest to be submitted
November 1	Mail CUVA expiration letters Field work completed on Mobile Homes
November 15	Tax Bills Due
December 2	Run all UC codes & start review of them
December 31	Mail personal property forms