



Lumpkin County Board of Assessors

99 Courthouse Hill, Suite C

Dahlonega, GA 30533

(706) 864-2433

REGULAR MEETING MINUTES LUMPKIN COUNTY ADMINISTRATION BUILDING

December 16, 2025

9:00 a.m.

Assessors present: Daniel Bosanko, Deborah Armstrong, Mickey Clark, and Jill Holman. Robert Pullen was absent. Also present: Danny Zierner from the Assessor's office.

The meeting was called to order by Vice-Chairman Bosanko at 9:07 a.m. in the conference room of the Lumpkin County Administration Building, 99 Courthouse Hill, Dahlonega, GA 30533.

Minutes of the November 18, 2025 meeting: Mr. Clark made a motion to approve and Ms. Armstrong seconded. Voted 4-0 in favor

Old Business: 2026 DNR Schedules: On motion by Mr. Clark and seconded by Ms. Holman the Board voted to approve downloading the data 4-0.

New Business:

ACO Report: After reviewing the report, a motion to approve was made by Ms. Armstrong with a second by Ms. Holman. Voted 4-0 in favor.

Homestead Exemptions: Motion to approve was made by Ms. Armstrong with a second by Ms. Holman. Voted 4-0 in favor.

Veterans Exemption: McCarty, Justin M: After reviewing the application and supporting documentation Ms. Holman made a motion to approve and Mr. Clark seconded. Voted 4-0 in favor.

2026 Public Utilities: Mr. Zierner informed the Board the Department of Revenue's valuations have not distributed to the counties yet. On motion by Ms. Holman and seconded by Mr. Clark the Board voted to table until January but go ahead and send the notices when they arrive at the 40% ratio. 4-0 in favor.



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2026 Mobile Home Digest: On motion by Ms. Armstrong and seconded by Ms. Holman the Board approved the preliminary digest and submission to the Tax Commissioner by January 5th, 2026. Voted 4-0 in favor.

2026 Board of Assessors Meeting Dates: On motion by Mr. Clark and seconded by Ms. Holman the Board approved the proposed meeting dates. 4-0 in favor.

Mr. Ziemer updated the Board on the end of year procedures that have been slightly delayed due to continued implementation of HB581. Also, there was an issue with the Clerk's Authority website for several days that prevented access to deeds and sales information. That means staff is still reviewing and verifying over 600 remaining sales transactions to determine if they are arms' length sales. Once the reviews have been concluded the staff will define any areas of concern that may need attention for 2026 and be able to give recommendations to the Board for potential action. With the current data the ratio is slightly above .3600 which is the minimum acceptable ratio.

Mr. Ziemer also informed the Board that the field staff has about 150 more structures to review for January 1st percentage of completion.

With no further business a motion to adjourn was made by Mr. Clark and a second was made by Ms. Holman. Voted to adjourn at 9:55 a.m. 4-0.

Robert Pullen, Chairman

Daniel Bosanko, Vice-Chairman

Deborah Armstrong, Member

Mickey Clark, Member

Jill Holman, Member