



Lumpkin County Board of Assessors

99 Courthouse Hill, Suite C
Dahlonega, GA 30533
(706) 864-2433

REGULAR MEETING MINUTES LUMPKIN COUNTY ADMINISTRATION BUILDING

**January 13, 2026
9:00 a.m.**

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

The meeting was called to order by Chairperson Pullen at 9:02 a.m. in the conference room of the Lumpkin County Administration Building, 99 Courthouse Hill, Dahlonega, GA 30533.

The first order of business was election of officers for 2026. Mr. Clark made a motion for Ms. Armstrong as Chairperson and Mr. Bosanko as Vice-Chair. Ms. Holman seconded. Board voted to approve 4-0. Ms. Armstrong as Chairperson, Mr. Bosanko as Vice-Chairperson, and Katie Sanders as Secretary.

Minutes of the December 16, 2025 meeting: Ms. Armstrong made a motion to approve and Mr. Clark seconded. Voted 4-0 in favor

Old Business: None

New Business:

ACO Report: Mr. Ziemer presented the Board with the report and explained most changes stemmed from updating Public Utilities values received from the Department of Revenue. The value increase for those accounts were \$7.1 million. 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 Mr. Clark with a second by Ms. Holman. Voted 4-0 in favor.

Veterans Exemption: Burnett, Terry L – Davis, Douglas K – Haywood, Christopher – Lago, Robert – Martin, Garrett – Patton Joseph – Strickland, Robert – Zike, Michael: After reviewing the applications and supporting



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documents Ms. Holman made a motion to approve and Mr. Clark seconded. Voted 4-0 in favor.

Disability Exemption: Port, Evan: After reviewing application and supporting documents Ms. Armstrong made a motion to approve and Ms. Holman seconded. 4-0 in favor.

Exempt Property Applications: Antioch Baptist Church of Auraria GA Inc (045-048): After review of application and supporting documents Mr. Clark made a motion to approve. Ms. Armstrong seconded and the Board voted to approve 4-0. ***Kennedy, Ronald & Katherin: (08/0-281)*** After review of application Mr. Clark made a motion to deny and Ms. Holman seconded. 4-0 in favor of denial. ***North Georgia Bellamy LLC (D08-001 & 004)*** After review of application and supporting documentation Mr. Clark made a motion to approve. Ms. Armstrong seconded and the Board voted to approve 3-0 with Ms. Holman abstaining.

CUVA Breach: McElrath, Kenneth Lee & Glenda (075-067 – 17.07ac): Ms. Vargas presented the Board with a taxpayer's request to remove their property from the covenant. On motion by Ms. Holman and seconded by Mr. Clark the Board voted in favor 4-0 to remove and give the breach paperwork to the Tax Commissioner's office for collection.

Mr. Ziemer informed the Board that the 2026 Mobile Home Digest was turned over to the Tax Commissioner on January 5th. They are using a new vendor so the bills may be a little later than normal, but that was an issue in their office and we did our portion according to the rules and regulations.

Mr. Ziemer updated the Board on the 2026 digest. Most of the December sales have been entered into the system which gives a better idea of the "before" ratios. He presented a ratio for each classification with the starting ratios. A copy of which is to be placed in the minutes. The staff continues to analyze the sales and areas needing further attention that needs to be addressed. At first look, it appears small rural tracts may need a closer study. There are also a few neighborhoods that will need updating. The commercial ratio and sales will be analyzed and addressed by McCormick Solutions.

Mr. Pullen gave his letter of resignation from the Board. Mr. Ziemer expressed his appreciation for Mr. Pullen's leadership and encouragement during his tenure



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on the Board. The Board members thanked Mr. Pullen and wished him well in his future endeavors.

With no further business a motion to adjourn was made by Ms. Armstrong and a second was made by Mr. Clark. Voted to adjourn at 10:02 a.m. 4-0.

Deborah Armstrong, Chairperson

Daniel Bosanko, Vice-Chairperson

Jill Holman, Member

Mickey Clark, Member

Member

