



Lumpkin County Board of Assessors

99 Courthouse Hill, Suite C

Dahlonega, GA 30533

(706) 864-2433

REGULAR MEETING MINUTES LUMPKIN COUNTY ADMINISTRATION BUILDING

April 14, 2026

9:00 a.m.

Assessors present: Deborah Armstrong, Daniel Bosanko, Mickey Clark, Jill Holman, and Lee Gaddis. Also present: Danny Ziemer, Katie Sanders, and Erika Vargas from the Assessor's office, and Alan Ours, County Manager.

The meeting was called to order by Chairman Armstrong at 9:00 a.m. in the conference room of the Lumpkin County Administration Building, 99 Courthouse Hill, Dahlonega, GA 30533.

Minutes of the March 10, 2026 meeting: Mr. Bosanko made a motion to approve and Mr. Gaddis seconded. Voted 5-0 in favor

Old Business: None

New Business:

ACO Report: After reviewing the report, a motion to approve was made by Ms. Holman with a second by Mr. Clark. Voted 5-0 in favor.

Homestead Exemptions: Motion to approve was made by Mr. Gaddis with a second by Ms. Holman. Voted 5-0 in favor.

Veterans Exemption: *Marco Herrera, Brent Kieran, Forrest Ragsdale, James R Robinson:* After reviewing applications and supporting documents Mr. Clark made a motion to approve as presented and Ms. Holman seconded. Voted 5-0 in favor.

Disability Exemptions: *Alan & Michelle Handle, Freddie Savage, Donna Seabolt, Stanley Shadburn:* After review of documentation a motion to approve as presented was made by Mr. Clark and seconded by Ms. Holman. 4-0 in favor.



Lumpkin County Board of Assessors

99 Courthouse Hill, Suite C

Dahlonega, GA 30533

(706) 864-2433

CUVA Applications: Ms. Vargas presented the Board with a list of applications for new and continuation covenants. She answered questions and recommended approval for all listed. On motion by Mr. Gaddis and seconded by Mr. Bosanko the Board voted in favor 5-0.

CUVA Breach: *Adam & Megan Scott (096-123 – 4.30 acres) & SLO Holdings LLC (067-133 – 35.26 acres):* Ms. Vargas presented the Board with two requests to remove property from the CUVA program. The Scotts are planning to sell and the purchasers do not wish to continue the covenant. SLO Holdings is resurveying and adjusting property lines in order to add property to a commercial property. Ms. Holman made a motion to approve removal and forward the information to the Tax Commissioner and Mr. Clark seconded. 5-0 in favor.

Exempt Applications: *North GA Camp & Retreat Ministries (060-009 - .75 acres) The Nature Conservancy (073-056 - 13.93 acres & 073-057 - 146.37 acres):* After review of application and supporting documentation Mr. Gaddis made a motion to approve exempt status and Ms. Holman seconded. Voted 5-0 in favor. *UNG Real Estate Foundation Inc (D11-106 - .79 acres):* On motion by Mr. Clark and seconded by Mr. Gaddis the Board voted to approve exempt status 4-0 with Ms. Holman abstaining from the vote.

Mr. Ziemer told the Board he would supply a copy of the exempt digest this week so the members may review prior to the next meeting. The Board would review and approve the 2026 exempt digest at the May meeting.

Mr. Ziemer stated he anticipates the digest being ready by May 5th. However, with a few updates required by legislation passed this year the notices for 2026 may be delayed a few weeks. The main concern is SB 566 specifying a new notice layout starting in 2026. This removes all information not relating to property assessment or appealable instances. Updates with the software will be necessary and Mr. Ziemer has reached out to the company as well at the Department of Revenue to get clarification and timeline for implementation.

SB 33 is pending the Governor's signature and will remove the "opt out" clause from the previous year for political subdivisions. Currently it is being discussed at the state if this goes into effect for 2026 or 2027 as it was not defined in the legislation. This will require additional software updates and guidance from the Department of Revenue.



Lumpkin County Board of Assessors

99 Courthouse Hill, Suite C

Dahlonega, GA 30533

(706) 864-2433

Mr. Ziemer presented the Board with ratio studies showing the beginning ratios before any updates were implemented and after ratios showing the impact of suggested updates. By updating the residential base roughly 3% and also updating the attached accessory buildings the after ratios are well within the mandated limits. On motion by Mr. Clark and seconded by Mr. Gaddis the Board voted to approve the suggested updates for 2026. Voted 5-0 in favor.

Mr. Ziemer presented the Board with a proposed budget for 2027. The Board reviewed and discussed a few line items. The Board recommended increasing the postage budget to reflect new rates and a new option for taxpayers being able to request CUVA expirations be mailed to them certified. They also suggested increasing the training budget as finding education opportunities close enough to drive was becoming difficult. Mr. Gaddis made a motion to approve with the adjustments and Mr. Bosanko seconded. 5-0 in favor.

With no further business a motion to adjourn was made by Mr. Gaddis and a second was made by Mr. Clark. Voted to adjourn at 10:18 a.m. 5-0.

Deborah Armstrong, Chairperson

Daniel Bosanko, Vice-Chairperson

Jill Holman, Member

Mickey Clark, Member

Lee Gaddis, Member

