

Lumpkin County Board of Assessors

99 Courthouse Hill, Suite C

Dahlonega, GA 30533

(706) 864-2433

REGULAR MEETING MINUTES LUMPKIN COUNTY ADMINISTRATION BUILDING

July 14, 2026

9:00 a.m.

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

The meeting was called to order by Chairman Armstrong at 9:01 a.m. in the conference room of the Lumpkin County Administration Building, 99 Courthouse Hill, Dahlonega, GA 30533.

Minutes of the June 9, 2026 meeting: Mr. Clark made a motion to approve and Ms. Holman seconded. Voted 5-0 in favor

Old Business: None

New Business:

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

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

Veterans Exemption: *Alven M Brasher, Jason Alexander Clark, Stephen Ralph Jones, Logan Kimbrell, Brenda Twitty:* After reviewing applications and supporting documents Mr. Gaddis made a motion to approve all applications as presented. Ms. Holman seconded. Voted 5-0 in favor.

CUVA Breach (*Candice Ricketts – 042-135 – 11.00 acres*): Ms. Vargas presented the Board with a request to terminate a covenant by a taxpayer. A portion of the property is being sold and would no longer qualify. Mr. Clark made a motion to approve the removal from the program and Ms. Holman seconded. 5-0 in favor.



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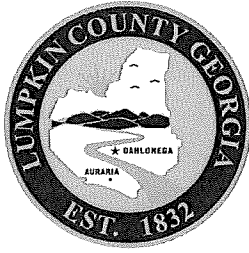
2026 Notices/Appeal Update: Mr. Ziemer updated the Board on this year's appeal season. The deadline to appeal is Monday, July 20th. Thus far 133 appeals have been received. Of those 42 have been reviewed with changes requiring a 30-day notice to be mailed. 41 have been reviewed with no changes and will be forwarded to the Board of Equalization. And 50 are in the review process. Mr. Ziemer stated that Joe and Trina, the field appraisers, are excellent at speaking with taxpayers and explaining the valuations, the valuation process, the appeal process, and listening to their concerns. He stated that the last week of appeals usually sees a large influx of appeals.

Mr. Ziemer told the Board that he would be handing over the digest to the Tax Commissioner on July 15th as required so that the various governing authorities could begin the process of finalizing each millage rate.

Mr. Gaddis asked Mr. Ziemer to clarify mandated timelines and questioned who reviewed the office procedures to verify they were being met. Mr. Ziemer explained that the Department of Revenue preformed an in-depth review of each Assessors office every three years. The review covers areas like procedures, staffing, education, real property, personal property, and administrative tasks. Mr. Ziemer added that the last review had taken place a few months prior and the auditor had noted a few minor areas to review or clean-up. He also noted that no significant issues were found. Mr. Bosanko made a motion to request the full report from the Department of Revenue and Mr. Gaddis seconded. Board voted 5-0 in favor. Mr. Ziemer said he would send the request and hopefully have the report prior to the August 11th meeting.

Mr. Ziemer discussed classes and training for the Board Members. Ms. Holman and Ms. Armstrong will be attending Georgia Assessment Administration in a few weeks. Mr. Gaddis has been registered for his first class in August but is on the wait list. The office staff also needs hours and will be registering for classes as they are placed on the schedule. Mr. Ziemer stated that with limited classes offered it is difficult to get a spot before classes are full but will continue to watch for educational opportunities as they are available.

Mr. Ziemer informed the Board of a situation where a taxpayer brought their tax bill from last year to compare to the estimated taxes for this year and was concerned that even with the "frozen" exemption there was a \$300 difference. After research, figuring exemptions by hand, and discussion with the County



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Manager and the Tax Commissioner it was determined that the probable cause was a calculation in the Tax Commissioner's software and that the data delivered to him was correct from our office.

With no further business a motion to adjourn was made by Ms. Holman and a second was made by Mr. Gaddis. Voted to adjourn at 9:51 a.m. 5-0.

Deborah Armstrong, Chairperson

Daniel Bosanko, Vice-Chairperson

Jill Holman, Member

Mickey Clark, Member

Lee Gaddis, Member