

Barrow County

Board of Assessors

30 N. Broad St. * Winder, Georgia 30680 * (770) 307-3108



Ronnie Morrow
Assessor

Beth Buchanan
Assessor

Bernice Melton
Chairman

Barrow County Board of Assessors Agenda

January 14, 2025

- I. Call to Order:**
- II. Approval of the December 11, 2024 Board of Assessors Meeting Minutes as written**
- III. Additions or Deletions:**
 - a) None
- IV. Appointments:**
 - a) None
- V. Selection of Officers for the Board of Assessors for 2025:**
 - a) Nominations for Secretary to the Barrow County Board of Assessors
 - b) Nominations for Vice Chairman of the Barrow County Board of Assessors
 - c) Nominations for Chairman of the Barrow County Board of Assessors
- VI. Discussion and Consideration:**
 - a) Approval of ACO's
 - b) Approval of Homestead Exemptions
 - c) Approval of Motor Vehicle Appeals
 - d) Exempt Property Application – WN20-620 & WN20-418T - Winder Lions Club
 - e) Approval of Conservation New and Renewal Applications
 - f) Approval of Conservation Continuations
- VII. Other Business:**
 - a) Monthly Activity Report
 - b) Office Update
 - c) 2025 Beginning Sales Ratios
 - d) Veterans Homestead Exemption
 - e) Social Security Maximum Exemption
- VIII. Adjournment:**

ACO Summary Batch

Batch			24-12						Assessment	
Owner Account Number	Account #	Account Type	Dig Year	Owner Name	C #	ACOKEY	Property	TD	Original	Revised
113845	36441	Real	2023	RICHARDS DARRIN M AND	24-12	7748	XX136D 009	06	370,949	370,949
CHANGED FROM S1 TO S5										
113845	36441	Real	2024	RICHARDS DARRIN M AND	24-12	7749	XX136D 009	06	364,949	364,949
S1 CHANGED TO S5										
111407	40832	Pers	2023	FLOYD PHILLIP M	24-12	7751	WN16B 021	02	15,807	0
This taxpayer/boat/account was relocated to Bethlehem in 2022.										
69710	37142	Pers	2024	HEWLETT-PACKARD FINANCIAL SERVICES	24-12	7781	WN	01	39,283	22,574
PT50P information was entered incorrectly. This ACO is to correct the 2024 tax bill.										
102225	39856	Pers	2024	RACETRAC PETROLEUM, INC.	24-12	7783	BR023 024A	05	857,538	857,538
APPEAL WITHDRAWN...FINAL BILL OUT										
120234	41646	Pers	2024	STARBUCKS CORPORATION	24-12	7785	WN16 050	01	339,924	322,928
APPEAL RESOLVED...FINAL BILL OUT										
77521	40257	Pers	2024	HUT GEORGIA LLC	24-12	7786		02	79,221	79,076
APPEAL RESOLVED...FINAL BILL OUT										
77521	38754	Pers	2024	HUT GEORGIA LLC	24-12	7787	ST	04	65,396	65,193
APPEAL RESOLVED...FINAL BILL OUT										
5645	9225	Pers	2024	INGLES MARKETS INC, LLC #451	24-12	7789	AU05 024	02	3,486,154	3,311,847
APPEAL RESOLVED...FINAL BILL OUT										
122909	42365	Pers	2024	HOBBY LOBBY STORES INC #982	24-12	7790	XX052G 008	06	1,203,483	1,107,809
APPEAL RESOLVED...FINAL BILL OUT										

71388	37259	Pers	2024	CADENCE ACADEMY PRESCHOOL	24-12	7791	XX052 038	06	208,056	197,823
APPEAL RESOLVED...FINAL BILL OUT										
87367	38606	Pers	2024	ALDI, INC.	24-12	7792	WN12 119	01	452,729	444,011
APPEAL RESOLVED...FINAL BILL OUT										
93085	38968	Pers	2024	NEIGHBORHOOD RESTAURANT PARTNERS	24-12	7793	XX053 031L	06	230,259	227,448
APPEAL RESOLVED...FINAL BILL OUT										
24395	25570	Pers	2024	INSURANCE AUTO AUCTIONS OF GEORGIA , LLC	24-12	7794	XX106 150B	06	1,071,382	1,017,813
APPEAL RESOLVED...FINAL BILL OUT										
103939	40003	Pers	2023	MIZE TOM D	24-12	7795	XX084C 107	06	8,268	0
BOAT WAS SOLD IN 2022. ACO IS TO ELIMINATE 2023 TAX BILL.										
103939	40003	Pers	2024	MIZE TOM D	24-12	7796	XX084C 107	06	7,710	0
BOAT SOLD IN 2022. ACO TO ELIMINATE 24 TAX BILL										
106416	40343	Pers	2020	LANE, MARYB	24-12	7797	XX	06	30,039	0
BOAT SOLD IN 2019...ACO TO ELIMINATE 2020 BILL.										
106416	40343	Pers	2021	LANE, MARYB	24-12	7798	XX	06	29,100	0
BOAT SOLD IN 2019...ACO TO ELIMINATE 2021 BILL										
6385	6000	Pers	2024	RNK DEVELOPMENT LLC	24-12	7799	WN20 008	06	14,103	14,103
OWNERSHIP OF THE BUSINESS CHANGED IN 2023. THIS ACO IS TO REROUTE A 2024 BILL TO THE CURRENT OWNER										
125193	11355	Real	2024	AUGELLO LINDA CAPPEL	24-12	7800	WN11D 031	01	318,000	318,000
APPEAL RESOLVED FINAL BILL OUT										
115541	12878	Real	2024	WARNER PIERCE AND	24-12	7801	WN12B 099	01	400,515	400,515
APPEAL RESOLVED FINAL BILL OUT										
105548	32321	Real	2024	LEAK TRACI REID	24-12	7802	WN06D 006	01	323,480	323,480
APPEAL RESOLVED FINAL BILL OUT										
95068	32089	Real	2024	MOORE CATHERINE A	24-12	7803	WN27A 039	01	329,764	313,338
-APPEAL RESOLVED FINAL BILL OUT										

61083	17937	Real	2024	TAYLOR THERESA A	24-12	7804	WN20 226M	01	211,508	178,717
-APPEAL RESOLVED FINAL BILL OUT										
87571	18819	Real	2024	WOOD CHARLES THOMAS	24-12	7805	WN09 047	01	260,790	260,790
-APPEAL RESOLVED FINAL BILL OUT										
117502	36605	Real	2024	QUIAN JUN AND	24-12	7806	WN04A 072	01	294,749	294,749
-APPEAL RESOLVED FINAL BILL OUT										
112599	31191	Real	2024	LI MEL XIANG	24-12	7807	WN23A 062	01	287,642	287,642
-APPEAL RESOLVED FINAL BILL OUT										
107884	18695	Real	2024	YAMASA CO LTD	24-12	7808	WN11 386	01	242,680	242,680
-APPEAL RESOLVED FINAL BILL OUT										
124196	36801	Real	2024	DHIR ATLANTA EAST I LLC	24-12	7809	ST05C 075	04	381,405	381,405
-APPEAL RESOLVED FINAL BILL OUT										
118861	22125	Real	2024	PROGRESS RESIDENTIAL BORROWER 21 LLC	24-12	7810	WN21B 039A	01	212,075	212,075
-APPEAL RESOLVED FINAL BILL OUT										
118380	22627	Real	2024	MILE HIGH TL BORROWER 1 (INCOME) LLC	24-12	7812	WN19C 114	01	257,007	257,007
APPEAL RESOLVED FINAL BILL OUT										
118288	35822	Real	2024	PROGRESS RESIDENTIAL BORROWER 20 LLC	24-12	7813	WN11 249B	01	368,636	368,636
-APPEAL RESOLVED FINAL BILL OUT										
58593	10693	Real	2024	HAMWAY DOUGLAS W AND	24-12	7814	ST02 078	04	224,894	224,894
-APPEAL RESOLVED FINAL BILL OUT										
68931	10618	Real	2024	HAMWAY MARGARET ANN	24-12	7815	ST01 024	04	107,757	107,757
-APPEAL RESOLVED FINAL BILL OUT										
92752	10619	Real	2024	HAMWAY MARGARET	24-12	7816	ST01 025	04	123,040	123,040
-APPEAL RESOLVED FINAL BILL OUT										
58837	10620	Real	2024	HAMWAY DOUGLAS W AND	24-12	7817	ST02 029	04	187,484	187,484
-APPEAL RESOLVED FINAL BILL OUT										

119122	37258	Real	2024	ZISONG GUO	24-12	7818	AU05D 236	02	313,614	313,614
-APPEAL RESOLVED FINAL BILL OUT										
87410	9623	Real	2024	SCHINTEE JOHN AND	24-12	7819	AU03 025	02	265,797	265,797
-APPEAL RESOLVED FINAL BILL OUT										
102271	32322	Real	2024	DEATON CHRISTOPHER R	24-12	7820	WN06D 007	01	306,872	306,872
-APPEAL RESOLVED FINAL BILL OUT										
107517	34581	Real	2024	COHEN ZACHARY GERARD AND	24-12	7821	WN19E 053	01	282,558	282,558
-APPEAL RESOLVED FINAL BILL OUT										
125338	12861	Real	2024	PROPERTY EXCHANGE PRO LLC	24-12	7822	WN12B 081	01	221,881	221,881
-APPEAL RESOLVED FINAL BILL OUT										
99716	8091	Real	2024	MILES THOMAS WILLIAM AND	24-12	7823	AU12A 008	02	208,658	208,658
-APPEAL RESOLVED FINAL BILL OUT										
85244	7613	Real	2024	BRANTLEY REALTY MANAGEMENT CO LLC	24-12	7824	AU10 141	02	183,718	183,718
-APPEAL RESOLVED FINAL BILL OUT										
41719	11821	Real	2024	KIKASHA PROPERTIES 4 LLC	24-12	7825	WN19 098	01	1,033,204	835,000
-APPEAL RESOLVED FINAL BILL OUT										
124075	36990	Real	2024	HUTCHINS KIM EVA AND	24-12	7826	ST02B 038	04	340,072	340,072
-APPEAL RESOLVED FINAL BILL OUT										
62489	19184	Real	2024	SMITH BRENDA J	24-12	7827	WN03A 078	01	299,496	299,496
-APPEAL RESOLVED FINAL BILL OUT										
124042	29153	Real	2024	DIAZ LILIANA	24-12	7828	WN26B 014A	01	905,967	748,536
-APPEAL RESOLVED FINAL BILL OUT										
32494	2549	Real	2024	PIERCE PAUL W	24-12	7829	XX051B 002	06	353,809	353,809
-APPEAL RESOLVED FINAL BILL OUT										
124553	38771	Real	2024	MEHALICK CHARLES R AND	24-12	7830	XX120B 034	06	357,694	357,694
-APPEAL RESOLVED FINAL BILL OUT										

30861	911	Real	2024	MADDOX BILLY RAY &	24-12	7831	XX027 054	06	215,416	215,416
-APPEAL RESOLVED FINAL BILL OUT										
120556	495	Real	2024	KAY JAMES E	24-12	7832	BR020A 006	05	754,540	754,540
-APPEAL RESOLVED FINAL BILL OUT										
110011	35572	Real	2024	MANSON WILLIAM M AND	24-12	7833	XX121G 026	06	683,608	661,169
-APPEAL RESOLVED FINAL BILL OUT										
118625	37935	Real	2024	BRITT YANYAN JIN AND	24-12	7834	XX058F 020	06	460,554	460,554
APPEAL RESOLVED FINAL BILL OUT										
111679	34547	Real	2024	LI MEI XIANG	24-12	7835	XX053N 132	06	351,648	351,648
-APPEAL RESOLVED FINAL BILL OUT										
118316	18668	Real	2024	HODGE SHERREL	24-12	7836	XX082 160	06	317,118	317,118
-APPEAL RESOLVED FINAL BILL OUT										
117021	31547	Real	2024	BATES GROVER LAMAR III AND	24-12	7837	XX026G 118	06	726,555	711,350
-APPEAL RESOLVED FINAL BILL OUT										
108209	18207	Real	2024	INSAIDOO HARRY M	24-12	7838	XX027B 047	06	316,186	316,186
-APPEAL RESOLVED FINAL BILL OUT										
37254	7346	Real	2024	JOHNSON KATHY E	24-12	7839	XX129 025	06	245,370	245,370
-APPEAL RESOLVED FINAL BILL OUT										
102576	34469	Real	2024	HANSEN NICHOLAS DEAN AND	24-12	7840	XX053N 001	06	387,978	387,978
-APPEAL RESOLVED FINAL BILL OUT										
36765	6855	Real	2024	CLANTON JIMMY AND	24-12	7841	XX118 002	06	228,010	228,010
-APPEAL RESOLVED FINAL BILL OUT										
124535	39148	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7842	XX072C 151	06	304,144	304,144
-APPEAL RESOLVED FINAL BILL OUT										
123652	37843	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7843	XX049J 143	06	369,803	369,803
-APPEAL RESOLVED FINAL BILL OUT										

123652	37844	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7844	XX049J 144	06	460,016	460,016
-APPEAL RESOLVED FINAL BILL OUT										
115076	37688	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7845	XX049J 214	06	359,408	359,408
-APPEAL RESOLVED FINAL BILL OUT										
123652	37785	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7846	XX049J 085	06	368,194	368,194
-APPEAL RESOLVED FINAL BILL OUT										
124535	39147	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7847	XX072C 150	06	305,778	305,778
-APPEAL RESOLVED FINAL BILL OUT										
123923	39142	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7848	XX072C 145	06	304,144	304,144
-APPEAL RESOLVED FINAL BILL OUT										
123923	39143	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7849	XX072C 146	06	304,144	304,144
-APPEAL RESOLVED FINAL BILL OUT										
124535	39144	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7850	XX072C 147	06	305,778	305,778
-APPEAL RESOLVED FINAL BILL OUT										
124535	39108	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7851	XX072C 111	06	304,144	304,144
-APPEAL RESOLVED FINAL BILL OUT										
124535	39109	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7852	XX072C 112	06	304,144	304,144
-APPEAL RESOLVED FINAL BILL OUT										
123652	37842	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7853	XX049J 142	06	366,090	366,090
-APPEAL RESOLVED FINAL BILL OUT										
124299	39149	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7854	XX072C 152	06	304,144	304,144
-APPEAL RESOLVED FINAL BILL OUT										
124535	39145	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7855	XX072C 148	06	305,778	305,778
-APPEAL RESOLVED FINAL BILL OUT										
124535	39146	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7856	XX072C 149	06	305,778	305,778
-APPEAL RESOLVED FINAL BILL OUT										

123652	37841	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7857	XX049J 141	06	378,836	378,836
-APPEAL RESOLVED FINAL BILL OUT										
123652	37840	Real	2024	STARLIGHT HOMES GEORGIA LLC	24-12	7858	XX049J 140	06	338,494	338,494
-APPEAL RESOLVED FINAL BILL OUT										
122246	31587	Real	2024	SHEPHERD MARK ALAN AND	24-12	7859	XX026G 158	06	735,929	735,929
-APPEAL RESOLVED FINAL BILL OUT										
121425	37907	Real	2024	STEPHENSON DABRELIAH CHANIEL	24-12	7860	XX053L 118	06	355,368	355,368
-APPEAL RESOLVED FINAL BILL OUT										
115012	19901	Real	2024	THORPE KAITY AND	24-12	7861	XX026B 039	06	914,938	914,938
-APPEAL RESOLVED FINAL BILL OUT										
109307	35404	Real	2024	TURMAN STEPHANIE	24-12	7862	XX119F 008	06	348,125	348,125
-APPEAL RESOLVED FINAL BILL OUT										
106546	32028	Real	2024	WOOLSON MAGAN	24-12	7863	XX108G 026	06	319,915	319,915
-APPEAL RESOLVED FINAL BILL OUT										
109837	17807	Real	2024	SWARTZ BRETT AMD	24-12	7864	XX024A 051	06	480,752	451,910
-APPEAL RESOLVED FINAL BILL OUT										
116268	31558	Real	2024	MILLMAN CHRISTOPHER MICHAEL AND	24-12	7865	XX026G 129	06	751,640	751,640
-APPEAL RESOLVED FINAL BILL OUT										
88965	27443	Real	2024	DIBRUGA INVESTMENTS LLC	24-12	7866	XX053E 025	06	209,798	209,798
-APPEAL RESOLVED FINAL BILL OUT										
115132	35332	Real	2024	MILE HIGH TL BORROWER 1 (CORE) LLC	24-12	7867	XX053N 201	06	347,632	347,632
-APPEAL RESOLVED FINAL BILL OUT										
115238	28733	Real	2024	PROGRESS RESIDENTIAL BORROWER 5 LLC	24-12	7868	XX052F 013	06	273,430	273,430
-APPEAL RESOLVED FINAL BILL OUT										
117931	28745	Real	2024	MILE HIGH BORROWER 1 (VALUE) LLC	24-12	7869	XX052F 023	06	285,968	285,968
-APPEAL RESOLVED FINAL BILL OUT										

115739	29994	Real	2024	PROGRESS RESIDENTIAL BORROWER 19 LLC	24-12	7870	XX052J 011	06	328,573	328,573
-APPEAL RESOLVED FINAL BILL OUT										
119965	34552	Real	2024	PROGRESS RESIDENTIAL BORROWER 23 LLC	24-12	7871	XX053N 110	06	326,995	326,995
-APPEAL RESOLVED FINAL BILL OUT										
115739	34563	Real	2024	PROGRESS RESIDENTIAL BORROWER 19 LLC	24-12	7872	XX053N 121	06	400,674	400,674
-APPEAL RESOLVED FINAL BILL OUT										
112563	28748	Real	2024	PROGRESS RESIDENTIAL BORROWER 17 LLC	24-12	7873	XX052F 026	06	295,401	295,401
-APPEAL RESOLVED FINAL BILL OUT										
35903	5987	Real	2024	HAMWAY MARGARET A	24-12	7874	XX105 119	06	458,907	458,907
-APPEAL RESOLVED FINAL BILL OUT										
113744	9881	Real	2024	DHANINI ASIF	24-12	7875	CA03 071	07	53,535	53,535
-APPEAL RESOLVED FINAL BILL OUT										
86328	16157	Real	2024	NAVIAUX JEFFREY S	24-12	7877	BR022 039	05	938,697	938,697
-APPEAL RESOLVED FINAL BILL OUT										
113238	26304	Real	2024	FRANK GEORGE JOSEPH III	24-12	7878	XX053D 088	06	479,771	392,162
-APPEAL RESOLVED FINAL BILL OUT										
117591	29995	Real	2024	OLYMPUS BORROWER LLC	24-12	7879	XX052J 012	06	304,842	304,842
-APPEAL RESOLVED FINAL BILL OUT										
113673	34556	Real	2024	PROGRESS RESIDENTIAL BORROWER 16 LLC	24-12	7880	XX053N 114	06	405,973	405,973
-APPEAL RESOLVED FINAL BILL OUT										
112070	37547	Real	2024	ACKERMAN BRASELTON TWO LLC	24-12	7881	BR022 031A	05	500,000	500,000
-APPEAL RESOLVED FINAL BILL OUT										
123779	3451	Real	2024	LOR HAI TANG AND	24-12	7882	XX064 106	06	260,604	235,269
-APPEAL RESOLVED FINAL BILL OUT										
95964	26093	Real	2024	EASTMAN DONALD R AND	24-12	7883	XX134D 040	06	887,276	887,276
-APPEAL RESOLVED FINAL BILL OUT										

114953	20836	Real	2024	DORSEY ANGELA CRYSTAL	24-12	7885	XX052C 145	06	306,849	306,849
-APPEAL RESOLVED FINAL BILL OUT										
114994	32190	Real	2024	SFR JAVELIN BORROWER LP	24-12	7896	WN27A 139	01	336,621	324,800
APPEAL RESOLVED FINAL BILL OUT										
117289	41194	Pers	2024	WELLPATH LLC	24-12	7897	WN28 001	01	11,344	11,344
This acct was listed as "county" instead when it should have been "winder" this ACO is to have a city of Winder bill created										
111528	40861	Pers	2023	THOMASON ROBERT B	24-12	7898	XX121A 007	06	9,402	0
Boat sold in 2022....office not notified...aco eliminating 23 tax bill										
111528	40861	Pers	2024	THOMASON ROBERT B	24-12	7899	XX121A 007	06	8,123	0
Boat sold in 2022....office not notified...aco eliminating 24 tax bill										
104347	25203	Real	2024	BLOCKER HAROLD D AND	24-12	7900	XX114B 076	06	347,743	347,743
CHG FROM S1 TO S5										
123495	10959	Real	2024	JONES PEGGY A NKA ANDERSON PEGGY AND	24-12	7901	WN11 095	01	334,923	334,923
CHG FROM S1 TO S5. VA EXEMPTION WAS REMOVED IN ERROR WHEN MAKING A DEED CHANGE.										
98476	19975	Real	2024	EXETER 1300 BARROW INDUSTRIAL LLC	24-12	7906	XX043 008C	06	18,000,000	16,757,360
2024 APPEAL RESOLVED FINAL BILL. REVIEWED AND CONSIDERED INCOME ADJUSTED FMV										
121560	464	Real	2024	WESTCORE BRAVO BRASELTON LLC	24-12	7907	BR022 031	05	48,290,102	45,000,000
2024 APPEAL RESOLVED FINAL BILL. CONSIDERED VACANY RATE AND INCOME										
104181	33610	Real	2024	GATEWAY LANE BETHLEHEM LP	24-12	7908	WN16 020K	01	7,683,219	6,700,000
2024 APPEAL RESOLVED FINAL BILL OUT. REVIEW SALES AND COST AND MADE AN ADJUSTMENT TO THE VALUE										
<i>111 Records included in report</i>									114,847,985	108,248,107

Chairman, County Board of Assessors

Date

Homestead Exemption List for BOA

Name&Address	Parcel_NO	HS	HomeDate
LYLES KRISTIN A AND LYLES RANDALL D 26 DUNAHOO RD WINDER, GA 30680	WN26 045	S1	05/06/2025
MAURER NICHOLAS B 1319 MANNING WAY MONROE, GA 30656	XX100A 015	L6	01/01/2025
SON TOAN THANH AND TA MARIA THANH 712 AUSTIN REYNOLDS ROAD BETHLEHEM, GA 30620	XX053 108F	S1	01/01/2025
REEVES SARA WILLIAMS 232 CARL-BETHLEHEM RD BETHLEHEM, GA 30620	XX077 075	L5	01/01/2025
PRITCHETT CHARLES AND PRITCHETT DEBORAH 946 HIGHWAY 211 NE WINDER, GA 30680	XX104 095A	S1	12/04/2024
FINNEGAN SEAN PATRICK 2038 PROVIDENCE ROAD STATHAM, GA 30666	ST05B 005	S5	12/12/2024
ESPINOSA LEYDI MARCELA 40588 SHERWOOD AVE 1ST FL HALEDON, NJ 07505	AU05D 381	S1	12/05/2024
SAADEH MAZEN 221 STATION OVERLOOK DRIVE AUBURN, GA 30011	AU05C 174	S1	12/18/2024

Name&Address	Parcel_NO	HS	HomeDate
MORAN JOSEPH AND OSHEYACK DANIEL J 1075 BELMONT PL BRASELTON, GA 30517	BR022 048	S1	12/10/2024
TAYLOR JILL CHRISTINE 660 BLAIR CT BETHLEHEM, GA 30620	XX101B 021	S1	12/16/2024
BUZON ERNESTO D. 203 CASPER WAY WINDER, GA 30680	XX108E 012	L4	12/09/2024
CRONIC LAURA AND CRONIC PHYLLIS 120 APALACHEE DRIVE BETHLEHEM, GA 30620	XX053N 012	S1	12/26/2024
QUESADA DANIEL MALCOLM AND LONG MARLENE 90 FONTHILL COVE BRASELTON, GA 30517	BR023A 037	S1	01/01/2025
DIAZ CARLOS ROBERTO 20 ELMARRY LANE BETHLEHEM, GA 30620	XX053R 002	S1	12/31/2024
ARZATE JAIME AND ARZATE ABIGAIL 1518 WILLIOW GATE WAY AUBURN, GA 30011	AU06 248	S1	01/01/2025
BOLT HERBERT GLENN A/K/A BOLT GLENN HERBERT 519 CHEROKEE ROAD WINDER, GA 30680	XX111A 034	L4	01/01/2025
CLARK CHERYL 430 CORBIN CT STATHAM, GA 30666	XX125B 038	L4	01/01/2025

Name&Address	Parcel_NO	HS	HomeDate
NATAL BRANDON AND NATAL ELIZABETH 1179 NANTUCKET WAY BETHLEHEM, GA 30620	XX053L 211	S1	12/20/2024
JONES LARRY JUWUAN II AND BEBOUT TAYLOR NICOLE 220 MULBERRY GROVE DRIVE WINDER, GA 30680	XX056C 009	S1	12/10/2024
DERRICK MICHAEL EDWARD 2 MANOR WAY BRASELTON, GA 30517	BR023A 108	S1	12/06/2024
WHITE JENNIFER AND WHITE ROBERT 339 TANGLEWOOD RD AUBURN, GA 30011	XX010B 043	S1	01/01/2025
PICKENS ANDREW W 1482 PECAN WAY AUBURN, GA 30011	AU05A 055	S1	01/01/2025
RIVOLTA MARLI G 518 EMBASSY WALK WINDER, GA 30680	WN27A 003	S1	01/01/2025
KARST BRENDA SUSAN 56 NATIVITY COVE WINDER, GA 30680	BE04A 035	S1	01/01/2025
GARMON LISA AKA GARMON LISA GALE 2001 FORSYTH PARK LANE HOSCHTON, GA 30548	XX024B 035	S1	12/27/2024
FORDE CHRISTINE F 1021 MONTROSE WAY HOSCHTON, GA 30548	XX026G 137	S1	12/20/2024

Name&Address	Parcel_NO	HS	HomeDate
BELLO DANIEL AND BELLO MARIA 58 CANNON TRACE DRIVE WINDER, GA 30680	WN04A 007	S1	12/19/2024
MERRITT KENDRICK AND MERRITT IRIS 281 MACEWAN CIRCLE WINDER, GA 30680	WN25B 108	S1	12/31/2024
SIMS JIMMY & BRENDA P O BOX 475 STATHAM, GA 30666	XX125 141	S1	12/12/2024
CHASTAIN JEREMY J 1856 WHITLEY RD BETHLEHEM, GA 30620	AU04 001A	S5	12/04/2024
TALBOT CONNIE KOEVES 902 DOWNING DRIVE BETHLEHEM, GA 30620	XX053D 034	S1	12/31/2024
LEBLANC NED FRANCIS JR AND LEBLANC JOY HARRISON 864 CHAMPAGNE LN HOSCHTON, GA 30548	XX026G 071	S1	01/01/2025
CONYERS HELENE 98 MALLARD CREEK WAY BETHLEHEM, GA 30548	XX053P 021	S1	12/31/2024
JEFFRIES OLIVIA M 151 DEPOT LANDING ROAD AUBURN, GA 30011	AU05E 020	S1	12/27/2024
SAUCEDO ARCELIA ACOSTA 829 LODGEVIEW DR BETHLEHEM, GA 30620	XX072B 015	S1	12/19/2024

Name&Address	Parcel_NO	HS	HomeDate
HARRISON CHARLES 102 JUSTIN DUKE CT WINDER, GA 30680	XX106D 032	S1	12/13/2024
WHYTE KAREN S 158 LAKEWOOD PARK STATHAM, GA 30666	XX121G 023	S1	12/26/2024
WINSOR MICHAEL AND WINSOR CHERYL 270 FINCH CT WINDER, GA 30680	XX111P 028	S1	01/01/2025
KANG JESSICA AND KANG JEEHWAN 308 KING VILLAGE BRASELTON, GA 30517	BR023A 091	S1	12/18/2024
OLIVIERI ANGEL AND OLIVIERI AILEEN 123 AZALEA DRIVE WINDER, GA 30680	XX106A 007	S1	12/11/2024
GARCIA DIOSDADO 116 BOWER COURT WINDER, GA 30680	XX111G 049	S1	01/01/2025
GEORGIA REI EXCHANGE LLC 75 N BROAD ST WINDER, GA 30680	XX064A 009A	S1	12/31/2024
HAYWOOD JR PHILLIP 15 LIBERTY CT WINDER, GA 30680	XX107E 141	S1	12/05/2024

Name&Address	Parcel_NO	HS	HomeDate
GUILLEN LUIS ALBERTO AND GUILLEN DEISSY 85 STATION OVERLOOK WAY AUBURN, GA 30011	AU05C 224	S1	01/01/2025
MUNIR HUMMAYUN B 149 ELK GROVE DR AUBURN, GA 30011	AU05A 042	S1	04/02/2025
ZANGARA MARK AND SCOVILLE LIDY 158 MAYWEATHER DR BETHLEHEM, GA 30620	XX078G 017	S1	01/01/2025
LOOS DONALD C 88 NATIVITY COVE WINDER, GA 30680	BE04A 034	S1	12/09/2024
MCMAHON ERIN EILEEN 88 GILES ROAD WINDER, GA 306800	XX106 218	S1	12/13/2024
COUCH HOWARD AND COUCH BRENDA ROSE 468 LISA CIRCLE WINDER, GA 30680	XX049B 076	S1	12/20/2024
NAGODE DANIEL JR 819 CUSTOM LANE WINDER, GA 30680	XX049H 024	S1	12/06/2024
REYNA ROBERTO CARLOS RAMIREZ 567 MORGANS RIDGE COURT WINDER, GA 30680	XX088A 008	LVS	01/01/2025

Name&Address	Parcel_NO	HS	HomeDate
LUEDECKE ALICE AND LUEDECKE RICK 856 SMITH MILL ROAD WINDER, GA 30680	XX108J 006	S1	12/12/2024
STIMA DANIEL PAUL 1326 BRASELTON VILLAGE PARKWAY BRASELTON, GA 30517	BR023A 072	S1	12/30/2024
HOUSE STEPHEN 352 HOLSENBECK SCHOOL RD WINDER, GA 30680	WN25 002A	S1	12/17/2024
KOYEN EMILIA Y 1518 WILLOW GATE TRACE AUBURN, GA 30011	AU06 233	S1	12/31/2024
PITTS LINSEY ERIN AND PITTS GARRY MICHAEL 810 KENWOOD LANE WINDER, GA 30680	XX048E 023	S1	12/17/2024
LARSEN ROBYN 172 LAKEWOOD PARK STATHAM, GA 30666	XX121G 022	S1	12/26/2024
DALTON BONNIE MELISSA AND DALTON TIMOTHY BRIAN 379 WESTMINSTER TRAIL WINDER, GA 30680	XX108M 032	S1	12/30/2024
JACOBSON ERIN JULIA AND PLACIDO ROBERT JR 447 MULBERRY GROVE DRIVE WINDER, GA 30680	XX056C 021	S1	12/26/2024

Name&Address	Parcel_NO	HS	HomeDate
VUONG HIEN AND NGUYEN LINH 1761 BRIDLE ROAD LAWRENCEVILLE, GA 30043	XX106F 079	S1	12/26/2024
HOMER BRADLEY DANIEL 1509 UNION CT AUBURN, GA 30011	AU03B 004	S5	12/10/2024
DEAL ALEXANDER 314 LOKEYS RIDGE RD BETHLEHEM, GA 30620	XX053B 063	S1	01/01/2025
BELARDO ELLIOTT CARLOS AND ALVAREZ-DURAN DEIMI 1623 NEWPORT DR BETHLEHEM, GA 30620	XX053L 104	S1	05/24/2025
ROBINSON KOLYA KOVELESKI 176 DAURIAN DRIVE STATHAM, GA 30666	XX121H 005	S1	12/23/2024
ALVAREZ JORGE 544 SCROOCH CT WINDER, GA 30680	WN21F 013	S1	12/06/2024
RODRIGUEZ JOSEPH WILLIAM 2436 KUMBANAD CT STATHAM, GA 30666	XX121B 015	S1	11/04/2025
HINTON CHRISTINE B 388 AUBURN VALLEY WAY AUBURN, GA 30011	AU05D 179	S1	12/30/2024
SMITH DONALD PATTERSON AND SMITH FONTELLA 171 ALDERMAN LANE WINDER, GA 30680	WN25B 124	S5	12/11/2024

Name&Address	Parcel_NO	HS	HomeDate
JESTER RALPH E AND JESTER DANETTE F 2362 GREESON RD STATHAM, GA 30666	XX125 108	S1	05/07/2025
RUTLEDGE ROBIN LEIGH AND RUTLEDGE DONALD EARL 490 MONTICELLO CT WINDER, GA 30680	WN03A 068	S1	01/01/2025
BLOCKER HAROLD D AND BLOCKER KAREN 537 HEMLOCK DR WINDER, GA 30680	XX114B 076	S5	12/11/2024
SOLANO ANDRES PENA AND CASTANEDA ALISON 1305 BRUNTON ROAD BETHLEHEM, GA 30620	XX053F 102	S1	12/13/2024
AUGUSTIN DARYL E AND MARIN ANDREA A 64 CARNABY ST WINDER, GA 30680	XX049J 236	S1	01/01/2025
MONDUORI ALYSHA NICOLE AND MONDUORI CHRISTOPHER 243 BLAKE LANE WINDER, GA 30680	XX049K 004	S1	12/04/2024
HELPER DAVID MARK AND HELPER LORELLA 6340 SUGARLOAF PKWY SUITE 200 DULUTH, GA 30097	XX034 011	S1	12/12/2024
MARTINEZ RUBEN C AND MARTINEZ ANGELITA LENA 409 ARROWHATCHEE DR WINDER, GA 30680	XX084C 018	LVH	12/26/2024
BA KISMA PETIT JOE 1518 POINTE SOUTH CIR BETHLEHEM, GA 30620	XX053F 048	S1	12/06/2024

Name&Address	Parcel_NO	HS	HomeDate
SYLE VELIEN AND SYLE NATALY DORDOGE 100 CONDOR CT STATHAM, GA 30666	XX121H 123	S1	01/01/2025
PAUL THOMAS AND RUIZ MARIBEL 310 FINCH COURT WINDER, GA 30680	XX111P 031	S1	12/20/2024
TRAN FRANCIS H AND TRAN SARAH 334 KING VILLAGE BRASELTON, GA 30517	BR023A 093	S1	12/16/2024

Signature of Chairman of BOA

MOTOR VEHICLE APPEALS

Appeal Year	Taxpayer Name	Property Type	Parcel ID No. / Personal Acct #	Tax Year Of Appeal	Status	State Current Value (40%)	40% Taxpayer's Return Value	TAO Current Value (40%)
2024	BECKEMEYER JAMES NEWTON	MV		2024	R	1,510	0	300
	BEDWELL RYAN	MV		2024	R	1,348	0	1,000
	FULTON LYNN	MV		2024	R	4,890	0	2,440
	HALE PAUL K	MV		2024	R	9,217	2,600	3,804
	HELMS LISA D	MV		2024	R	2,080	400	400
	Huerta Jacinto	MV		2024	R	6,326	0	2,240
	HUNTER CALLIE M	MV		2024	R	4,710	3,400	3,400
	KINGDOMBE JOESPH	MV		2024	R	1,960	0	400
	KOUDRI KOKOU M	MV		2024	R	8,460	5,800	5,800
	Masvikení Ezeckiel	MV		2024	R	4,020	0	440
	Masvikení Ezeckiel	MV		2024	R	1,850	0	1,040
	MASVIKENI EZECKIEL	MV		2024	R	2,840	0	700
	MATOS HENRY	MV		2024	R	10,200	0	5,400
	Ortiz Gelsue	MV		2024	R	8,940	0	6,600
	Smiley Kamron	MV		2024	R	2,000	0	1,000
	SPRAYBERRY MEKAYLA F	MV		2024	R	920	200	200
	TUNG DUC B	MV		2024	A	3,620	1,200	1,400
	VEGA VINCENT	MV		2024	R	1,160	0	480
	WOODRUM WILLIAM RUSSELL	MV		2024	R	2,810	0	1,000
	COUNT		19	Year Totals >>		78,861	13,600	38,044
Total	COUNT		19	GRAND TOTAL		78,861	13,600	38,044

Date

Signature, Chairman Board of Tax Assessors



BARROW COUNTY BOARD OF TAX ASSESSORS

30 NORTH BROAD ST., WINDER, GA. 30680/ HISTORIC COURTHOUSE

(O)770-307-3108 (F)770-307-3405/ www.barrowga.org

EXEMPT PROPERTY APPLICATION

Exemptions Are Not Automatic And Must Be Applied For. Please Return This Application To The Tax Assessors' Office.

OWNERS NAME: Winder Lions Club

NAME AS LISTED ON TAX RECORDS: Winder Lions Club

MAILING ADDRESS

PROPERTY ADDRESS

PO Box 172

346 E Broad St

Winder GA 30680

Winder GA 30680

REAL ESTATE PARCEL # WN20 620 & WN20 41BT

PERSONAL PROPERTY PARCEL # _____

FAIR MARKET VALUE SHOWING ON CURRENT DIGEST: \$ 835,235 & 16,500

DATE ACQUIRED 1949 NUMBER OF ACRES _____

TYPE OF EXEMPTION APPLIED FOR: (CHECK ONE).

- Unimproved Raw Land Single Family Residence Parsonage (Not Rented)
- Non-Profit Public Hospital Concession Stand Church/Temple/Shrine
- Private School-open to Public Recreation Facilities Church Admin Bldgs.
- Fraternity Chapter Housing Offices Perpetual Care Cem. Off.
- Meeting Halls Club Houses Dormitories
- Non-Profit Home for Aging Class Rooms Paved
- Pollution Control or Energy Saving(solar) Equipment Others: (Specify)

(D.N.R. No. _____ and include certification). _____

IN THE SPACE NEXT TO THE APPROPRIATE DESCRIPTION OF THE USE OF THE PROPERTY FOR WHICH AN EXEMPTION IS BEING APPLIED FOR, INDICATE THE PROPER PERCENTAGE WHICH EACH DESCRIPTION REPRESENTS TO THE TOTAL PROPERTY. (EXAMPLE: 10% Burial, 20% Rel. Worship, 5% Parking, 65% Undeveloped Land).

10% Undeveloped Land 45% Used for Recreation

25% Parking Lot _____ Place of Religious Worship

20% Present/Future Bldg Site _____ Place of Religious Burial

_____ Agricultural _____ Held for Investment

OTHER: (Specify) _____

MARK (X) ONE RESPONSE TO THE RIGHT OF EACH QUESTION BELOW: N/A(Not Applicable to You)

	YES	NO	N/A
Are any of the improvements which have been designated in Section A or B of this form AT ANY TIME rented, leased, income or fees received for the use of any part of this property(If yes, is indicated, please identify and explain circumstances and terms on attached sheet of paper.)	<u>X</u>	_____	_____
Is the Property Open to the General Public?	<u>X</u>	_____	_____
Does any person, group, or organization have priority use of property which is open to the general public?	<u>X</u>	_____	_____
Is the use of the property restricted, limited, subject to approval, or reserved for the use by any person(s), group(s), or organization(s)?	_____	<u>X</u>	_____
Is the premises used for private, social, or fraternal meetings?	<u>X</u>	_____	_____
Are the property uses controlled by anyone other than current owner?	_____	<u>X</u>	_____
Is Property Owner exempt from Federal/State Income Tax? If yes, fill in The IRC Sect. No. I.R.C. # <u>58-15743v3</u> Ex.- Sect. 501 [c] [3]. <u>TIN</u>	<u>X</u>	_____	_____
If Corporation Entity holds IRS 501[c] exemption, was it prior to 7/1/1959?	_____	_____	<u>not sure?</u>
Has the Federal or State Income Tax Exemption ever been revoked/susp.?	_____	<u>X</u>	_____
Is the Property owner a Political Subdivision of County/State/Fed. Govt.?	_____	<u>X</u>	_____
Is the Property owned by Private Individuals?	_____	<u>X</u>	_____
Is the Property within the territorial limits of political Subdivision?	_____	<u>X</u>	_____
Is the Property owned by Private Organizations or Clubs?	<u>X</u>	_____	_____
Is the Property owner a Non-Profit corporation without Stockholders?	<u>X</u>	_____	_____

PLEASE ATTACH SEPARATE SHEET IF NEEDED FOR RESPONSES TO FOLLOWING QUESTIONS BELOW:

Does the owner, any stockholder, or officer receive any income or profit for services rendered, or from the use of the property. If yes, explain. _____ NO _____

	YES	NO	N/A
Is any incidental income received from non-rent use of the property? If so Explain source and how income used.	_____	<u>X</u>	_____

If services are rendered by owner(hospital, charity, home for aged, etc.)are these services available to public w/o regard to payment ability? If No, Explain circumstances.	<u>X</u>	_____	_____
--	----------	-------	-------

Is there any reversionary benefit to anyone upon the sale/change use of Property. If YES, specify whom.	<u>X</u>	_____	_____
---	----------	-------	-------

List sources of funds received along with approximate percentage breakdown
For each source (Ex.- Contributions 50%, Fed. Asst. 25%, Public/Patients 20%,
Or membership fees 5%, etc.)

membership fees less than 1%, building rental 90%, donations 10%

Explain briefly how these funds are used: Charity donation: eye glasses & exams,
hearing aids, and other community based needs.

If the property or part of is vacant, do any activities occur on the premises NO
If yes, specify nature of activities and how often.

What are your days and hours of operation? varies

State briefly the specific grounds and purpose for filing for the exemption.

Non-profit, primarily used since 1950 for community recreation.

I HEREBY CERTIFY THE INFORMATION ATTACHED AND CONTAINED HEREIN TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Jessica Murray Jackson
SIGNATURE

Vice President
TITLE

Jessica Murray Jackson
PRINTED NAME

(678) 249-8851
PHONE NUMBER

DATE

RETURN FORM TO BOARD OF ASSESSORS/30 N. BROAD ST./WINDER, GA. 30680

FOR BOARD OF ASSESSORS USE ONLY

EXEMPTION GRANTED _____ EXEMPTION DENIED _____ DATE _____

2025 NEW/RENEWAL CUVA

BOA 1/14/25

MAP #	CONS. USE APPLICANT	TOTAL ACRES	CUV ACRES	CUV STATUS	QUALIFYING USE	APPROVE/DENY	ADDITIONAL PROOF	RELEASE (RENEWALS)	DATE
XX058-047	CANNON, KIMBERLY R.	20.35	18.35	RENEWAL	LIVESTOCK	APPROVE	NO	YES 12/30/24	12/30/2024
XX096-038	WRIGHT ROGER	22.53	20.53	NEW	FORESTRY	APPROVE	NO		1/2/2025
XX111 006	THONTON, EVERETT L	13.87	13.87	RENEWAL	CATTLE	APPROVE	NO	YES 1/6/25	1/6/2025
XX098 005	BROWN TAMMY & DAVID	10	10	RENEWAL	FORESTRY	APPROVE	NO	YES 1/6/25	1/6/2025
XX104 152	HAYES THERON C. JR	16.75	14.75	NEW	FORESTRY	APPROVE	NO		1/6/2025
XX096 028	BUICE WILLIAM & JILL H.	11.62	9.62	RENEWAL	HAY	APPROVE		YES 1/7/25	1/7/2025
BE01-001	BROWN, MICHAEL	19.76	17.76	NEW	HAY/TIMBER	APPROVE	NO		1/7/2025
XX098 001	HARRISON PATSY HALL & 89		89	NEW	CROPS/LIVES'	APPROVE	NO		1/6/2025
XX096 015	HARRISON PATSY HALL & 46.96		46.96	NEW	CROPS/LIVES'	APPROVE	NO		1/6/2025
XX083 012A	FORAN DEBORAH M & MI	23.5	23.5	RENEWAL	CROPS/TIMBE	APPROVE	NO	YES 1/8/2025	1/8/2025

2025 CONTINUATION CUVA

BOA 1/14/25

MAP #	CONS. USE APPLICANT	TOTAL ACRES	CUV ACRES	CUV STATUS	QUALIFYING USE	APPROVE/DENY	ADDITIONAL PROOF	RELEASE	DATE
XX122-001	WILEY, ROBERT	21.85	21.85	APPROVED	CROPS	APPROVED	NO		1/6/2025

WinGAP - Sales Ratio Analysis - [User ID = guy] AY2025

	LCI	Actual	UCI
Median	0.3398	0.3455	0.3511
Aggregate	0.3339	0.3385	0.3431

COD	0.1463
PRD	0.9882

Number of Samples	824
Lowest Ratio	0.1100
Highest Ratio	0.6044
Min Sample Size	1
Standard Deviation	0.0679

[View Array](#)

100%

Report Title: 1-6-2024 FM AND LM SALES *Overall*

Print Options

- Summary
- Details

Print Order

- Detailed Report

[Print](#)

User may sort interactively on the report

[Exit](#)

WinGAP - Sales Ratio Analysis - [User ID = guy] AY2025

	LCI	Actual	UCI
Median	0.3401	0.3455	0.3518
Aggregate	0.3346	0.3392	0.3438
COD	0.1435		
PRD	0.9873		
Number of Samples	808		
Lowest Ratio	0.100		
Highest Ratio	0.5714		
Min Sample Size	1		
Standard Deviation	0.0665		

100%

View Array

Print Options

Summary
 Details

Print Order

Detailed Report

Print

User may sort interactively on the report.

Report Title: 1-6-2025 RES FM AND LM SALES

Exit

WinGAP - Sales Ratio Analysis - [User ID = guy] AY2025

	LCI	Actual	UCI
Median	0.0000	0.2698	0.0000
Aggregate	0.2227	0.2731	0.3235
COD	0.1647		
PRD	0.9740		
Number of Samples	7		
Lowest Ratio	0.1703		
Highest Ratio	0.3928		
Min Sample Size	1		
Standard Deviation	0.0681		

100%

View Array

Report Title: 1-6-2025 COMM AND IND FM AND LM SALES

Print Options

Summary
 Details

Print Order

Detailed Report

User may sort interactively on the report

WinGAP - Sales Ratio Analysis - [User ID = guy] AY2025

	LCI	Actual	UCI
Median	0.0000	0.3922	0.0000
Aggregate	0.2848	0.3779	0.4710
COD	0.2597		
PRD	0.9479		
Number of Samples	9		
Lowest Ratio	0.1257		
Highest Ratio	0.6044		
Min Sample Size	7		
Standard Deviation	0.1426		

100%

View Array

Print Options

Summary

Details

Print Order

Detailed Report

Print

User may sort interactively on the report

Report Title: 1-6-2025 AG FM AND LM SALES

Exit



Georgia Department of Revenue
Local Government Services Division
Memorandum

To: Tax Commissioners
Board of Tax Assessors

From: Jonathan K. Ussery, Director *JKU*

Date: December 30, 2024

Re: 2025 Homestead Exemption pursuant to O.C.G.A. §§48-5-48(b) and 48-5-52(a)

The purpose of this announcement is to provide the amount of homestead exemption authorized to be claimed by the following applicants:

- Disabled veterans, surviving spouse, and minor children pursuant to O.C.G.A. §48-5-48
- Surviving spouse of servicemember killed in action pursuant to O.C.G.A. §48-5-52.1

The above referenced qualified homestead applicants are permitted to exempt from ad valorem taxes on their homestead between the greater of \$32,500 or the maximum amount allowable under Section 2102 of Title 38 of the United States Code, as amended.

Such amount under federal law is adjusted annually by the United States Secretary of Veterans Affairs for the rate of inflation regarding the average cost of real property construction.

The resulting amount as of the date of this announcement is **\$121,812** and such amount may be claimed for tax year 2025 by qualified disabled veterans or their unremarried surviving spouse or minor child pursuant to O.C.G.A. §48-5-48 or by qualified surviving spouses of service members killed in action pursuant to O.C.G.A. §48-5-52.1

This information can be found at <https://www.benefits.va.gov/homeloans/adaptedhousing.asp>

If you have any questions regarding this matter, please do not hesitate to contact our office.



Georgia Department of Revenue
Local Government Services Division
Memorandum

To: Tax Commissioners
Board of Tax Assessors

From: Jonathan K. Ussery, Director *JKU*

Date: December 11, 2024

Re: 2025 Social Security Maximum for Homestead Exemptions

As a courtesy to the local tax officials, we annually provide the maximum amount of benefits authorized to be paid to an individual and spouse under the federal Social Security Act.

As you know, the exemptions provided for in O.C.G.A. §48-5-47 and 48-5-52 for age 62 and age 65 taxpayers are based on the net income of applicant and spouse not to exceed \$10,000 for the immediately preceding year. Under these laws, net income does not include income received as retirement, survivor or disability benefits under the federal Social Security Act or under any other public or private retirement, disability or pension system, except such income which is in excess of the maximum amount authorized by to be paid to an individual and his spouse under the federal Social Security Act. Income from such sources in excess of the maximum amount of social security is to be included as net income for the purposes of determining eligibility.

The social security maximum amount for tax year 2025 is \$96,432 which amount may be used when determining eligibility of an applicant and spouse seeking the elderly homestead exemptions for tax year 2025.

<https://www.ssa.gov/news/press/factsheets/colafacts2025.pdf>

If you have any questions regarding this matter, please do not hesitate to contact our office.