

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of January 19, 2011

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Attending:

William Barker  
David Calhoun  
Gwyn Crabtree  
Richard Richter

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I. Meeting called to order 9:01 am.

- a. Leonard Barrett, Chief Appraiser – present
- b. Wanda A. Brown, secretary - present

**OLD BUSINESS:**

I. **BOA Minutes:** Meeting Minutes January 5, 2011 – Board reviewed, approved and signed

II. **BOA/Employee:**

- a. Board signed and approved Time Sheets PE January 19, 2011.
- b. Board members received checks
- c. Board members received Tax Return Information

III. **Assessors Office Budget:** Report monthly after receiving monthly printout from Jason Winters, Commissioner.

IV. **Appeal Report:**

- a. Appeals Filed – 100
- b. Appeals Reviewed by BOA – 80
- c. Appeals Remaining – 20

V. **BOE Report:**

- a. Total cases certified to the Board of Equalization – 42
- b. Cases Reviewed – 16
- c. Total Cases Remaining For Review – 26

VI. **Employee Group Session:** Next session due March 2, 2010.

VII. **Pending Appeals, letters and other items:**

- a. **Attorney Updates: Mr. Corbin to meet with the Board of Assessors**
  - i. **L02-37-A: Glass, Monroe:** 2009 tax year: Email correspondence from County Attorney Chris Corbin concerning Monroe Glass appeal
    - 1. Motion to accept County Attorney's action taken in resolving L02-37-A Monroe Glass appeal
    - 2. Motion: Mr. Barker
    - 3. Second: Mr. Calhoun
    - 4. Vote: all in favor
- b. **58-24-L04: Gurley, Joseph: 2009 & 2010 tax year: Refund request/bill correction**
  - i. Contention: Owner contends his homestead exemption was left off for 2009 and 2010
  - ii. Findings: Field reps determined that someone is living in the home, however, they left the house SV. Appears house cannot be sold – Johnny Pledger and Anissa Grant
  - iii. Suggestion: Approval of refund for tax year 2009 and correct billing for 2010.

Motion to accept suggestion made in previous minutes December 29, 2010.

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

- BOA instructions are to research values on homes near Finster (Paradise Gardens)
- Research packet with pictures of parcels in surrounding area of 58-24-L04 available for Board's review

New Motion as of January 19, 2011 meeting:

1. Motion to set value of house at \$2,500
2. Motion: Mr. Barker
3. Second: Mr. Calhoun
4. Vote: Mr. Barker, Mr. Calhoun and Mr. Richter

**c. 68-96: Jenkins, Lester G. 2010 tax billing:**

Contention: Mr. Jenkins wrote letter postmarked 10/22/2010 indicating he had applied for conservation covenant on map 68-96. No credit is on the 2010 tax bill.

Findings: owner sent an e-mail dated April 2, 2010 asking were the conservation application form was he was supposed to receive in the mail. A letter was mailed to owner with an application form on April 8<sup>th</sup>, 2010. The letter had a note at the end requesting the owner indicate if "the covenant application is to include all the owner's property on the Tidings-Silver Hill Road or only a portion". The signed and notarized application was sent back but no information is with the file indicating the owner's response to the question about "all or only a portion" of the property to be included in the application. The owner received the tax bills and sent the letter of 08/22/2010 indicating he thought he applied for the covenant on all the property. The original application for map 68-94F has already been recorded. It did not include map 68-96 an adjoining parcel.

Recommendation: owner indicates both parcels were part of the application even though parcel 96 is not written on the application form. Send application form for notarized signature on map 68-96.

– APPLICATION MAILED JANUARY 3, 2011 –

**WAITING FOR RESPONSE FROM OWNER**

**d. 53-11A: Holder, Darrell Hoyt: 2011 conservation covenant application by Dewey Henderson**

Power of Attorney:

Contention: representative for Dewey Henderson applied for conservation covenant on property which Henderson has a "life estate". Since Mr. Holder has a legal interest in the property his signature is required on the application. Board instructed Mr. Holder be contacted to inform him of the requirements of the application.

Findings: Ms. Malinda Holder (Mr. Darrell Hoyt Holder's wife) called the office 01/06/2011 to discuss the conservation covenant. She indicated her husband had received an application form from Mr. Henderson's power of attorney requesting his signature. She was interested in knowing the time frame for a covenant and what happens when an applicant dies. She was informed concerning her questions and other basic requirement for the covenant. She indicated she would relay the information to her husband and get back with me if they needed more information.

Recommendation: no action needed till a signed covenant is received or a request for information is received.

Received application: 53-11-A: Correct signature notarized – Board approved

Motion to approve application: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

**e. 16-29D: Roy, Raymond & Gina M.: 2010 tax year:**

Contention: all property surrounding is about \$3,000 per acre and subject is \$6,000 per acre or more. "Dunn's property is \$2,900 per acre. Haye's across from subject is \$2,400 per acre".

Findings: subject properties are a 3 acre tract with a house and a 3.75 acre adjoining tract with no buildings. Owner is contesting only the land value which is valued at \$6,840 per acre for each of the two tracts. Owner also seems to be contesting only the uniformity of the value and not its market value. Could not identify an owner named Hayes owning property in the area. The Dunn property was located but is a 60 acre tract and not comparable to the subject. The subject property is located in an area of the dividing line between market area 3 and market area 4. The land class and market area codes for small tracts along Peach Orchard Road are not consistent due to this fact. Of the 13 properties examined only 3 have the same problem as the subject. The 13 properties have values per acre ranging from \$3,625 to \$6,840 with a median of \$4,619. Of the 2009 land sales, 42 vacant tracts less than 20 acres had a median sales price per acre of \$4,228 with a sales assessment ratio of 0.3831. Based on the above data it seems the subject property is not valued uniformly with similar properties near it due to inconsistent application of market area codes and land classes along the market area boundary.

Recommendation: Classify the subject properties as being in market area 3 same as the properties on either side of it and adjust the value accordingly. The land value of parcel 29C will decrease from \$20,520 to \$13,860 and the land value on parcel 29D will decrease from \$25,650 to \$17,325 for tax year 2010. Prepare comparison study on house if owner appeals change to BOE.

Motion to accept recommendation per minutes December 12, 2010.

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: All in favor

- i. Contention: Owner filed an appeal and received notice of appeal denied. The owner disagrees with the Board's decision and request further action.

Cover letter prepared for owner has been reviewed and approved by BOA to be sent –  
LETTER MAILED –

*Owner has responded with letter to Mr. Bohanon – postmarked 01/13/2011*

*For BOA review*

New Motion to adjust 2010, correct 2011 and notify taxpayer

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

#### **NEW BUSINESS:**

##### **VIII. Appeals:**

##### **50C-28A-L01: Hurley, William Byron: 2010 appeal**

Contention: owner sent letter stating:

July 29, 2010

CHATTOOGA COUNTY BOARD OF TAX ASSESSORS (VIA HAND DELIVERY)

Dear Sir/Madam:

The purpose of this letter is to protest and appeal your assessment on the following accounts a copy of the assessment notice is attached hereto:

OWNER	ACCOUNT NUMBER	MAP/REF NO	RETURN VALUE FILED
WILLIAM HURLEY & DAVID PARKER	307175 010	50C-28A-L01	\$5,000.
WILLIAM HURLEY & DAVID PARKER	307157 010	50C-28A-L22	\$5,000.
WILLIAM HURLEY & DAVID PARKER	279600 015	50C-28A-L19	\$5,000.
JOSEPHINE HURLEY	305900 001	S27 PP:RB 10	\$5,700.

The basis of the appeal is as to the value of the property as prescribed by Georgia Law.

The taxpayer rely upon and insist upon the following grounds for this Protest and Appeal.

1. The assessed values placed on the taxpayers' property exceed the amount that a willing buyer would pay a willing seller, and therefore, the proposed assessed values exceed the "fair market value" of the property as prescribed by Georgia law.

The proposed fair market values and assessed values have not been equalized with comparable properties in Chattooga County and are in excess of the fair market values and assessed values of such properties as provided by Georgia Law.

The taxpayers, pursuant to O.C.G.A. 48-5-311(e), file this appeal with the County Board of Tax Assessors and request a hearing and an opportunity to be heard hereon and reserve the right to amend and further support this protest as provided by law. The taxpayers hereby adopt by this reference thereto questions (a) through (f) of paragraph (3) of Regulation 560-11-2-.35 of the Official Compilation Rules and Regulations of the State of Georgia for the purpose of determining the qualifications of the members of the Board to hear and rule upon this appeal as

required in O.C.G.A. 48-5-311(i). The response to the questions shall become a part of the decision of the Board, as required by law. The taxpayers request that all future communication in regard to this matter, or copies thereof, including all notices required by law, be sent to the undersigned at the address shown above.

Please stamp the enclosed acknowledgment copy of this Protest and Appeal with your date of filing.

**In addition, as per the O.C.G.A., we request all comparables or materials used by the property assessor's office in determining the assessment and denying the return value filed on the above listed properties and documentation used to determine fair market value.**

You can contact me at First National Bank (706) 857-3473.

Thank you for your attention in this matter.

With Warm Regards,

William B. Hurley

Attorney at Law

Board instructed Leonard to email information packet to Board members

**16-57: J P Smith Lumber Co.: 2010 appeal:**

Contention: owner filed letter stating the following:

Chattooga County Board of Assessors:

Account # 538800 011

Dear Sirs:

Please be advised of J.P. Smith Lumber Co., Inc. intend to file an appeal with regard to Account # 538800 011 for the tax year 2010.

Sincerely,

J. Steve Ayers

President

Findings: the subject property is an approximate 84.41 acre tract of land at 6255 Highway 48 with a lumber mill located thereon. The 2009 total tax value was \$566,807. The value increased to \$602,307 for tax year 2010. The value breakdown is as follows:

Year	Total	Building	Land	Acres
2009	\$566,807	\$333,259	\$233,548	83.41
2010	\$602,207	\$365,959	\$236,348	84.41

Three things happened that resulted in value change for tax year 2010. First, a one acre adjoining tract was combined with the subject property. Second, a 2007 BOE decision expired which resulted in the Commercial building values reverting to the schedule value. Third, as a result of the BOA decision to decrease house values, the house located on the tract went down in value. After filing the appeal, the owner called on 10/11/2010 and asked for an opportunity to review the appeal study upon completion. Owner felt the buildings may be valued to high but also may withdraw the appeal if the study and recommendations to the Board are acceptable.

A study on the land indicates it is valued at \$236,348 total value and is at \$2,800 per acre for 84.41 acres. A list containing 9 similar tracts of land near the subject indicate the median tax value per acre for tax year 2010 is \$2,919. Tracts of land selling in 2009 in excess of 25 acres have median sale price per acre of \$2,331. The sale price per acre in the array ranges from \$1,000 to \$5,000 per acre. The subject therefore, seems to be valued in line with similar properties and sales.

While compiling data for a study on the building, a visit was made to the subject property. During the visit and discussion with Company President, the Company President indicated a desire to withdraw the appeal. A signed and dated statement to this effect is located on the original 2010 appeal form.

Recommendation: accept owner's withdrawal of appeal for tax year 2010 and leave value as notified for said year.

Motion to accept owner's withdrawal of appeal

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

#### IX. Conservation Covenants:

##### a. 13-006-00a: 24-069; 13-13; 13-23-00a; 24-26; Mathis, Michael: 2011:

Owner contends he has several tracts of land in the Cloudland area totaling (FMV \$3,191,554.00 on 836.81 acres) and would like to have them put under a covenant. All paper work is attached.

Findings: Properties are not businesses, just land that owner would like conservation covenants approved on.

Cindy Finster is recommending this request be approved.

Motion to accept recommendation to approve applications after receiving \$12.00 recording fee per application

Motion: Mr. Richter

Second: Mr. Caloun

Vote: all in favor

##### b. 78-50B: Carpenter, Stanley & Jocelyn: 2011 application for continuation of conservation covenant.

Contention: owner applied to continue the covenant on property acquired from Marjorie B. Cordle 07/30/2011.

Finding: application indicated owner acquired 16.45 acres by deed book 577 page 174. Based on discussion with owner's brother-in-law, the owner's intent was to put all property under covenant to avoid breaching the Marjorie Cordle covenant. Parcel 50B is on the west side of Shields Road and parcel 50 (the other 8 acres) is on the east side of Shields Road. Therefore, this application is not a renewal it is a continuation. And it is not for 8.12 acres it is for 16.45 acres. It seems therefore, all the information was not put on the application.

Recommendation: approve application to continue covenant.

Motion to accept recommendation: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

#### Covenant Applications for Board to review, approve & sign or deny as follows:

- a. 41-72: Green, Gordon Alan: 2011 tax year: addition to map/parcel 41-70 that is 29.85 acres currently under covenant.
- b. 58-24-104/TR3/31/30/TR6: Gurley, Joseph: 2011 tax year: applying for covenant (32.05 acres)
- c. 62-2: Harris, Jerry B: 2011 tax year: applying for covenant on 60 acres out of 64.50 acres
- d. 6-35: Hawkins, Marie: 2011 tax year: applying for covenant on 50 acres
- e. 79-23-A: Holcomb, William Joe: 2011 tax year: applying for covenant on 31.60 acres
- f. 25-27: Jenkins, William: 2011 tax year: applying for covenant on 15 acres
- g. 78-50C: Snow, David & Avis: 2011 tax year: applying for covenant on 35.89 acres
- h. 55-117: Stowe, Wayne and David L: 2011 tax year: applying for covenant on 31.20 acres
  - i. Motion to approve conservation covenants listed as items a through h above.
  - ii. Motion: Mr. Richter
  - iii. Second: Mr. Calhoun
  - iv. Vote: all in favor

#### X. Exempt Properties: No report

#### XI. Information Items & Invoices:

- a. Office Supplies: Computer Central: 2011 – Keyboard, Duster Air: \$30.94 – Board reviewed and signed.
- b. Request for refrigerator: Anissa would like to get the Boards approval to bring in a bigger refrigerator for use by the Assessor's office. The refrigerator will be free of charge.

- i. Motion to accept Anissa's offer to bring refrigerator as long as there is an appropriate place for an appliance that size.
  - ii. Motion: Mr. Richter
  - iii. Second: Mr. Calhoun
  - iv. Vote: all in favor
- c. **25 Esby Street:** Copy of information packet w/pictures available for review as instructed by Mr. Barker – Board acknowledged
- d. **Freeport Exemption:** Commissioner Winters has increased the Freeport exemption to 60%. I have contacted all companies by phone and also sent out the Freeport application for them to complete and send in with their 2011 returns. Please let me know if you have any questions concerning this change – Cindy Finster – Board acknowledged
- e. **BOA project: Research EEOC Case: Charge # 410-2010-03460: Email reference January 3, 2011** – Mr. Bohanon researched January 13 and January 14, 2011 – Board acknowledged
- f. **Training Courses/BOA: UPDATE:** This course was cancelled per DOR phone call to Cindy Finster January 12, 2011. Board instructed inquiring about when the course would be rescheduled or when the next scheduled class for this course is.
- g. **Training Course:** Course 1 Certification for Assessors:
  - 1. Anissa Grant and Wanda Brown requesting to attend course February 28-March 4.
    - a. Motion to approve training:
    - b. Motion: Mr. Calhoun
    - c. Second: Mr. Richter
    - d. Vote: all in favor
- h. **Workshop Flyer:** Four one-day workshops on implementing the sweeping tax reform changes required by SB 346 – Northwest Georgia Trade & Convention Center: Dalton: Tuesday, January 18, 2011
  - a. Board acknowledged

**XII. Personal Property:** No report

**XIII. Refund Request and Billing Errors:**

- a. **16-25-TR 3A, Tax year: Graham, William & Judith: 2010**
  - i. Purpose: Owner states commercial building on property has never been used for commercial building.
  - ii. Determination: Visited property and confirmed building being used as storage. Original building was supposed to be used as body shop to restore classic cars. The business never was successful. Property sold in 2004 and the building is being used as storage.
  - iii. Recommendation: Anissa Grant recommends the approval of this refund, because the building is not a commercial building.
    - 1. Motion to correct building class and leave value the same denying the refund request
    - 2. Motion: Mr. Calhoun
    - 3. Second: Mr. Richter
    - 4. Vote: all in favor

**II. Motion to adjourn meeting at 10:01 a.m.**

- A. Motion: Mr. Richter
- B. Second: Mr. Calhoun
- C. Vote: all in favor

Hugh T. Bohanon Sr. Chairman  
 William M. Barker  
 David A. Calhoun  
 Gwyn Crabtree  
 Richard L. Richter

*12/17*  
*William M. Barker*  
*David A. Calhoun*  
*Gwyn Crabtree*  
*Richard L. Richter*