

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of March 10, 2011

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Attending:

Hugh Bohanon, Chairman  
William Barker

Richard Richter

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I. Meeting called to order 9:00 am.

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

**OLD BUSINESS:**

I. **BOA Minutes:**

- a. **Meeting Minutes March 2, 2011** – Board reviewed, approved and signed.
- b. **Minutes Electronic on Website:** Request from journalist of the Summerville News, Jason Espy: While the minutes are a great idea and very helpful, Mr. Espy is requesting the watermark *copy* be moved or lightened for readers. – BOA instructed watermark may be lightened; however, must remain large across each page.

II. **BOA/Employee:**

- a. Board Members received checks
- b. BOA Received Mail:
  - i. Mr. Bohanon received mail
  - ii. Mr. Bohanon and Mr. Barker received Georgia Property Tax News
  - iii. BOA received mail from Middle Georgia Mapping, LLC

III. **Assessors Office Budget:** Report monthly after receiving monthly printout from Jason Winters, Commissioner – PE January 31, 2011 emailed to BOA – Need to review account 2210 (GSI renewal contract is the large percentage spent) – BOA verification requested on where this should be charged – Mr. Bohanon, chairman instructed Wanda to speak with Martha Tucker in the Commissioner's office pertaining to a separate account set up for this item.

IV. **Appeal Report:** BOA reviewed

- a. Appeals Filed – 100
- b. Appeals Reviewed by BOA – 93
- c. Appeals Remaining – 7

V. **BOE Report:** BOA reviewed

- a. Total cases certified to the Board of Equalization – 43
- b. Cases Reviewed – 22
- c. Total Cases Remaining For Review – 16

VI. **Employee Group Session:** Next group session date June 1, 2011.

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

- a. **19-12: Hawkins, Robert: 2010 appeal:** Requesting appointment with the Board – Letter mailed requesting his response to make an appointment.
  - i. **UPDATES:** Called left message for Mr. Hawkins Friday, March 4, 2011. He told Roger previously that he received our letter but did not give Roger a definite answer on whether or not he is still interested in meeting with the Board.

ii. Mr. Hawkins has not responded to our letter or phone message left for him March 4.

1. Board instructed mailing Mr. Hawkins a letter informing him that he must respond within seven days if he intends to meet with them. His appeal will be forwarded onto the Board of Equalization after seven days of receipt of the letter.

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

APPLICATION MAILED JANUARY 3, 2011 – Spoke with Mr. Jenkins January 25, 2011. His office should be mailing his application soon – Also, he intends to combine the two parcels. – Received Mr. Jenkins' application, however, there was no notary stamp with the signature. BOA instructed mailing application back to Mr. Jenkins informing him the notary stamp is required to process his application.

**c. Fisher, Shirley: Various Parcels: 2010 billing: ON HOLD**

- i. Contention: owner's representative, Steve Baker, indicated he had filed an appeal for property owner on all property she owned or had an interest in. No notice of action has yet been received.
- ii. Findings: no appeal forms can be found on file. Mr. Baker and Mrs. Fisher has visited office in past to discuss property values with documents supporting ownership, billing and contentions. Documents have not been located.
- iii. Recommendations: request agent provides replacement documents and signed copies of appeal forms. Copy of appeal requested from Ms. Fisher's representative, Steve Baker.
  1. Motion to send letter to Ms. Fisher and her representative, Steve Baker informing them to respond within seven days to pursue their contention.
  2. Motion: Mr. Barker
  3. Second: Mr. Richter
  4. Vote: all in favor

**NEW BUSINESS:**

**VIII. Appeals:**

**IX. Conservation Covenants:** Covenant Applications reviewed and approved or denied as follows:

Motion to accept all covenant applications below with the exception of F & H map/parcel 39D-30 (Bill Durham) and map/parcel 73-43-E (Ross Lowry).

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

- a. **81-17B: Collins, Daniel:** applying for covenant on 30.76 acres – adjoins larger tract of the Collins estate currently under covenant - APPROVED
- b. **74-7: Toles, Doyle:** applying for covenant on 107 acres – APPROVED
- c. **73-7: Toles, Doyle:** applying for covenant on 10 acres – APPROVED
  - i. Office questionnaire form states: if the property is *less than 10 acres* in size, a taxpayer must submit additional relevant records providing bona fide agricultural use.
  - ii. This property is exactly 10 acres
- d. **68-57: Hicks, Mark:** applying for covenant on 17 acres – APPROVED
- e. **15-66: McCarley, Kenneth:** applying for covenant on 21.21 acres – APPROVED
- f. **39D-30: Durham, Bill:** applying for covenant on .34 acres – Mr. Durham brought in documentation of agricultural use for BOA review – Board instructed sending a Field Representative for pictures and further documentation.
- g. **25-50: Logan, Sheila:** applying for covenant 37.67 acres – NEW

- h. **73-43-B: Lowry, Ross:** applying for covenant on 1.23 acres adjoining the 121.09 acre farm of Charles Lowry (father) Board instructed further detail and research be obtained for this parcel.
- i. **40-26-A: Norton, Scott:** applying for covenant on 16 acres – NEW
- j. **36-11-A: Smithson, David:** applying for covenant on 50 acres – NEW
- k. **83-21: White, Willa Sue:** applying for covenant on 65.01 acres – NEW
- l. **19-42: Williams, Ray A & Donna:** applying for covenant on 12.38 acres – NEW
- m. **38-82: Morris, J.V.:** applying for covenant on 12 acres – NEW
- n. **83-58: Dreher, Richard D.:** applying for covenant on 70 acres - NEW

**X. Exempt Properties:** No report

**XI. Information Items & Invoices:**

- a. Email complications: Error message from Windstream: Agenda for meeting March 2, 2011 failed to send to two aol.com users – BOA acknowledged.
- b. Tax Refunds: Emailed list of refunds paid and remaining refunds to be paid to Commissioner Winters per Kathy Brown, Tax Commissioner – BOA reviewed.
- c. Harvested Timber: Table submitted by Georgia Dept. Revenue: BOA reviewed.
- d. 2011 State Inventory Exemption: Memorandum from Vicki K. Lambert, Director – House Bill 482: BOA reviewed.
- e. Renewal Notice: First Class Presort: Post Office fee \$185.00 – BOA reviewed and signed.
- f. 38-6: Murray, Jimmie Jarrett: Corrected computer records: BOA reviewed.
- g. Town of Lyerly: Ordinances on Erection of cell phone towers – BOA reviewed.
- h. 2010 Building Permits: Town of Trion: BOA reviewed.
- i. Course V Registration: Roger Jones: Statesboro: May 9-13, 2011 – BOA approved and signed.
- j. March Backup Billing: GSI: Invoice # 8236: Amount due \$40.00 – BOA approved and signed.
- k. Office Supplies: This was one order – not sure why Office Depot split it up. The invoices match our order form and packing list.
  - i. Office Depot: Invoice # 547427437001: Amount due \$86.75
  - ii. Office Depot: Invoice # 547430090001: Amount due \$3.36
  - iii. Office Depot: Invoice # 549889266001: Amount due \$4.76
  - iv. Office Depot: Invoice # 549889267001: Amount due \$8.42
 BOA approved and signed all Office Depot invoices above.

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

**a. 34-5: Dean, Jack c/o Betty Dean: 2011 Refund Request**

Chad is requesting a refund for Jack Dean, Map and Parc. 00034-00000-005-000 The homestead has been left off of this property in error since 1996.

BOA instructed Chad send letter to Ms. Dean requesting a copy of her birth certificate.

**b. 25-5: Latta, W.A.: 2010: County SR Exemption – Refund Request**

- i. Contention: Local Senior Homestead Exemption not applied to 2010 account 2)  
Received no statement of denial
- ii. Findings:
  - 1. On 08/03/2009 Mr. Latta filed a late application for the local Senior Homestead Exemption. That application was denied by the Board as the application was not timely filed.
  - 2. On 05/27/2010 Roger contacted Mr. Latta by letter (copy enclosed) informing him of the possibility of accepting the late 2009 application as an early 2010 application – providing that proof of meeting the

exemption's income requirements could be submitted to the office quickly

3. A copy of Mr. Latta's 2009 federal income tax form 1040 was in Mr. Latta's 2009 appeal folder when Leonard talked to me about this case 03/07/2011. I am not aware of when Mr. Latta provided this document, but it very likely could have been in response to the above referenced letter.
4. No copy of any denial of Homestead for the 2010 tax year has been discovered.
- iii. Recommendations: Accept the application filed August of 2009 as an application for the 2010 tax year. If approved, refund Mr. Latta any tax that was overpaid due to not receiving the county Senior Homestead Exemption.
  1. Motion to accept recommendation
  2. Motion: Mr. Barker
  3. Second: Mr. Richter
  4. Vote: all in favor
- c. **40-85: Reynolds, Vera J.:** Refund Request: Tax years 2008-2009:
  - i. Contention: House burned 8 years ago and owner has still paid taxes.
  - ii. Determination: Pictures and research by Field Representative shows that the house is not livable, has been gutted.
  - iii. Suggestion: Refund for 2008, 2009 and change 2010 tax bill.
    1. BOA instructed Field Representatives submit pictures of house and add this item back to the agenda next week.
- d. **43-27: Worsham, Nellie Jackson:** Refund Request for tax years 2007-2010:
  - i. Contention: Overpayment of taxes due to being billed on 42.14 acres.
  - ii. Determination: There is only 40.68 acres according to tax map measurements.
  - iii. Suggestion: Refund back the allowed three years.
    1. Motion to accept suggestion to refund back three years
    2. Motion: Mr. Barker
    3. Second: Mr. Bohanon
    4. Vote: all in favor

Addendum:

- 1) Mr. Barker informed the Board that he would be campaigning to become a Board member of the Georgia Assessor's Association Organization.
- 2) Leonard received BOA approval to send Brad Brown a letter pertaining to the Ratio Study
- 3) Discussion pertaining to mobile home data entry – Procedure to follow for mobile homes:
  - a. Code enforcement officer will no longer be required to enter data for mobile homes
  - b. Data entry of mobile homes will be the responsibility of the Tax Assessors
  - c. Code enforcement will obtain the necessary information and submit to the Tax Assessors Office
- 4) Mr. Bohanon was given a copy of Frank Crane (Mary Whittle) file for the attention of the Board. The Board acknowledged that according to GA law the deadline was already passed for filing an appeal. The Board cannot accept appeals passed the deadline nor can they accept an attempted appeal filed by a person or persons with no legal interest in the property.

- 5) Discussion concerning new employees of Assessor's Office Education requirements as described per BOA Policy in Chapter 3, Division 1, Section 4
- a. Motion was made to suspend ruling of new hired office personnel being required to obtain Appraiser 1 certification within one year. Motion due to unavailability of funding in budget and to course cancellations.
  - b. Motion: Mr. Richter
  - c. Second: Mr. Barker
  - d. Vote: all in favor

Meeting adjourned: 10:10 a.m. by Mr. Bohanon, Chairman

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

HTR  
William M. Barker  
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AY/RT  
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