

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of April 6, 2011

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Attending:

Hugh Bohanon, Chairman  
William Barker

David Calhoun  
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 30, 2011** – Motion made to sign next week
  - i. **Motion:** Mr. Calhoun
  - ii. **Second:** Mr. Barker
  - iii. **Vote:** all in favor

**II. BOA/Employee:**

- a. Board members received checks
- b. Board of Assessors received mail
- c. Johnny Pledger: Retiring in May, 2011 – BOA acknowledged letter.

**III. Assessors Office Budget:** Report monthly after receiving monthly printout from Jason Winters, Commissioner – No report

**IV. Appeal Report:** 3/30/2011 report available

- a. Appeals Filed – 100
- b. Appeals Reviewed by BOA – 95
- c. Appeals Remaining – 5

**V. BOE Report:** Updated for April 6, 2011

- a. Total cases certified to the Board of Equalization – 43
- b. Cases Reviewed – 31
- c. Total Cases Remaining For Review – 1

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

- a. **Employee Annual Reviews Due in April:** Chad Bierkamp, Wanda Brown and Cindy Finster

**VII. Pending Appeals, letters, covenants & other items:** Return to future agenda (Express Inn Suites)

**NEW BUSINESS:**

**VIII. Appeals:**

- a. **67-1: Ballenger, Benjamin W.:** Appealing value
  - i. contending that adjoining property owner's value is inequitable value
  - ii. Determination: 2010 appeal deadline was August, 16, 2010. The 45 day period to file an appeal for 2011 after assessment notices is mid-June to mid-August range.
  - iii. Recommend sending property owner details pertaining to the appeal process and GA Law reference of appeal deadlines.

Motion to accept recommendation and inform property owner that his letter will be considered as a return for 2011.

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

**IX. Conservation Covenants:** Board of Assessors accepted and approved covenants a-j below as follows:

- a. 74-63-A: Cargle, Jeff: applying for covenant on 10 acres – approved
- b. 74-21-A: Cargle, Jeff: applying for covenant on 1.39 acres – The map shows this entire tract is a chicken house - another parcel under covenant is 20.54 acre tract 74-62 – approved
- c. 81-28: Braden, Jerry & Annamarie: applying for covenant on 115.60 acres - approved
- d. 22-26: Braden, Jerry W. & Annamarie: applying for covenant on 160 acres – approved
- e. 26-1: Braden, Jerry W & Annamarie: applying for covenant on 152 acres – approved
- f. 67-67: Hicks, Mark & Crystal: applying for covenant on 7.52 acres – property owner provided receipts of purchase for feed, etc – approved
- g. 49-88: Richardson, Joey H: applying for covenant on 30 acres – approved
- h. 59-7: Richardson, Joey H: applying for covenant on 110.85 acres – approved
- i. 43-1: Nichols, John W: applying for covenant on 16 acres – approved
- j. 22-19 & 23-2: Bogan Mountain Farms & Timber, LLC: applying for covenant on 523.78 acres – Purchased from Henderson's while under covenant and new owners are applying to continue covenant – approved
  - i. Motion to approve covenants: Mr. Barker
  - ii. Second: Mr. Richter
  - iii. Vote: all in favor

**X. Exempt Properties:** No report

**XI. Information Items & Invoices:**

- a. Leonard Barrett: email forwarded to BOA – Leonard requesting Tuesday, April 5, 2011 off – Board acknowledged
- b. Sales Ratio Study: Brad Brown: email list of parcels that should have been in the study – Board acknowledged
- c. Certificate of Eligibility: Issued by Revenue Commissioner to BOA members – Board members discussed and will provide verification of eligibility as needed.
- d. Office Supplies: Office Depot Invoice #556437168001: amount due \$85.56 – BOA reviewed, approved and sign
- e. Office Supplies: Office Depot Invoice #557068080001: amount due \$46.40 - BOA reviewed, approved and sign

**XII. Refund Request and Billing Errors:** No items to present at this time

Mr. Calhoun informed the Board that he will not be attending the meeting of April 13, 2011.

Meeting adjourned: 90:30 a.m. by Mr. Bohanon, Chairman

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

*HTB*  
*William M. Barker*  
*AY/htb*