

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

---

Chattooga County  
Board of Tax Assessors  
Meeting of April 20, 2011

---

Attending:

Hugh Bohanon, Chairman  
William Barker  
David Calhoun  
Gwyn Crabtree  
Richard Richter

---

- 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 April 13, 2011** – Board reviewed, approved and signed
- II. **BOA/Employee:**
  - a. Board members received checks
- III. **Assessors Office Budget:** Report monthly after receiving monthly printout from Jason Winters, Commissioner – no report at this time – BOA acknowledged
- IV. **Appeal Report:** BOA acknowledged
  - a. Appeals Filed – 100
  - b. Appeal Decisions by BOA – 97
  - c. Appeals Remaining – 3
- V. **BOE Report:** BOA acknowledged
  - a. Total cases certified to the Board of Equalization – 44
  - b. Cases Reviewed – 32
  - c. Total Cases Remaining For Review – 1
- VI. **Employee Group Session:** Next group session date June 1, 2011.
- VII. **Employee Annual Reviews Due in April:** Chad Bierkamp, Wanda Brown and Cindy Finster
- VIII. **Pending Appeals, letters, covenants & other items:**

**NEW BUSINESS:**

- IX. **Appeals:**
  - a. **22-14; LIVELY, BARBARA & HUGH; 2011; 14 x 40 WESTERN MANSION Mobile Home .**

**CONTENTION: MOBILE HOME MOVED TO ALABAMA ABOUT 2005**

**BACKGROUND:** The Assessors Office has received an undated note from Mrs. Lively, written on a copy of her 2011 bill, stating “Moved to Alabama about 2005”. Home was listed on tax digest (homesteaded) from 1997 (1998 tax bill) to current. There are no outstanding taxes listed against the Home. This tax account dates from 1996 (1997 tax bill).

The real estate account begins 1991 (in the name of Lively, Ladon, Barbara & Hugh. The account changes to Lively, Hugh L & Barbara in 2003 and has remained in this name. There are no outstanding taxes on the real estate account.

A stick-built dwelling was added to this account for the 2008 tax year @ 40% complete. House was moved to complete for the 2009 tax year. This would seem to indicate that the Mobile Home was still on the property at least through January 1 of tax year 2008.

**FINDINGS:**

- a) Field Visit of 04/15/2011 confirmed this mobile home was no longer on property.
- b) Mobile Home has been billed to the tax digest at a FMV of \$ 6,630 for 2009, and \$ 6,451 for 2010.

**RECOMMENDATION:** Delete the Mobile Home account for 2011. The Livelys indicate a removal date with seems earlier than warranted by the real estate billing records. Refunding taxes paid on the \$ 6,451 for the 2010 tax year is recommended, but not farther back without additional documentation of the Home's true removal date.

Motion to accept recommendation: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**b. 40A-11A; GILLESPIE, KIM & MICCA; 2011; 14 x 76 Mobile Home of UNKNOWN MAKE & MODEL.**

**CONTENTION: MOBILE HOME BURNED IN 2008**

**BACKGROUND:** The Assessors Office has received an undated note from Mr. Gordon Boyd, written on a copy of the Gillespie 2011 PRC, stating "Per Farm Bureau report (insurance) Aug. 4, 2008 owner states mobile home burned – insurance paid by Aug 4, 2008". Home has been listed on Mobile Home digest from 1999 (2000 tax bill) to current. There are outstanding taxes back to 2005 (2006 bill) listed against the Home.

The Home was listed on parcel 40A-11 from 2000 until the 2005 tax year, at which time Mr. Gordon Boyd deeded them the small lot on which the Home sat. This parcel was designated as 40A-11A. The 2010 real estate bill for 40A-11A is outstanding at this time

**FINDINGS:**

- a) Field Visit of 04/19/2011 confirmed this mobile home was no longer on property.
- b) A phone call to the E-911 Office, verified that the Fire Department was dispatched to this property on August 4, 2009.

**RECOMMENDATION:** It is recommended that all outstanding Mobile Home bills be voided. The Tax Commissioner has requested this in those situations where a Mobile Home has been destroyed. There is no property to levy against and the outstanding bills clog the paper files and the cashbook.

Motion to accept recommendation: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

- c. **50-58B, 50-57B01, 39E-48: Aladdin 2010 appeal:** Jeffrey Rash, Representative for Aladdin requested meeting with the Board at 10 a.m. Wednesday, April 27, 2011 – Requesting BOA confirmation of date and time – Board instructed contacting the property owner's representative to set meeting time for 9:30 a.m.

**d. 70-8-B: Weaver, Scott: Filed appeal of assessment:**

- i. Contention: The property value has been in error because the valuation was wrong at the time of purchase.
- ii. Determination: Appeal filed past deadline of August 16, 2010.
- iii. Suggestion: Accept as return for 2011 and notify property owner.

Motion to accept recommendation: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**X. Conservation Covenants:** Board reviewed, approved and signed as follows:

- a. 50-68: North Portion: Bearden, Frank: applying for covenant on 350 acres – **approved**
- b. 50-68: South of Sloppy Floyd Lake Road: Bearden, Frank applying for covenant on 40.6 acres – **approved**

- c. 59-23D & 59-24: North Portion: Bearden, Frank applying for covenant on 18.2 acres – **approved**
- d. 59-24 South, 59-27A & 59-54A: Bearden, Frank applying for covenant on 8.26 acres – **approved**
- e. 85-10: Haywood Valley Farms Inc: applying for covenant on 350 acres – **approved**
- f. 70-8-B: Weaver, Scott: applying for covenant on 75.22 acres - **approved**
- g. 36-50: Weaver, Sandra: applying for covenant on 4 acres – documentation submitted as Christmas tree farm – application filed on April 15, 2011 – deadline was April 1, 2011.- **DENIED**

Motion to accept covenant applications a-f above

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

Motion to deny covenant application 36-50: Weaver, Sandra above

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

**XI. Exempt Properties:** No report

**XII. Information Items & Invoices:**

- a. **GAAO: 2011 Legislative Session:** Email forwarded – BOA reviewed
- b. **URGENT:** Becky Duke's granddaughter, Adrianna Shireman: Emailed details to Board of Assessors - BOA reviewed
- c. **2009 Bank Sales:** Sales List Email to BOA and Brad Brown - BOA reviewed
- d. **Towns County:** Questions concerning conservation covenants: Email of response from Chattooga to Towns forwarded to BOA for acknowledgement - BOA reviewed
- e. **Monitor Request: Cindy Finster:** Would like to ask the board for approval to purchase a new monitor for her computer. This monitor will cost approximately \$134.00. There is an excess of over \$200.00 in the mapping fund. Chad has agreed to use this money for the purchase of the monitor. Therefore there will be no funds taken from the Assessors office budget.
  - i. Motion to approve monitor purchase
  - ii. Motion: Mr. Richter
  - iii. Second: Mr. Barker
  - iv. Vote: all in favor
- f. **Timber Sales: 2011:** Chad would just like to keep the board up to date on the timber tax situation. Chad has furnished the board with a list showing which property owners have been sent a letter, when that letter was mailed and if they have filled out a PT-283T form with the assessor's office.

*Chad would also like to get the Board's decision on how many days to wait after first notice to send a second notice- also days to wait after second notice is sent to do a harvest estimate. Chad has submitted a new updated list for BOA to review.*

Motion made to mail second notice after 15 days of first notice and allow another 15 days to do a harvest estimate.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

### XIII. Refund Request and Billing Errors:

- a. **50 PP: IF 56 2: SIGNATURE INTERIOR WOODWORK, INC, FRANK JONKOVSKY: 2009:** Owner contends he filed an application for Freeport for 2009. The application was approved by the board. However, the Freeport exemption was never applied his account. Mr. Jonkovsky is requesting a refund for the 2009 tax year. Cindy Finster is recommending the approval of this request.
  - i. Motion to accept recommendation
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Calhoun
  - iv. Vote: all in favor
  
- b. **00S22-00000-086-000: Summerville Tire, Inc: 2008-2010:** Our records indicate that Summerville Tire, Inc has been incorrectly taxed since 2008. Summerville Tire, Inc has been taxed on buildings and land that they did not own. Chad recommends that we refund Summerville Tire, Inc for overpayment of taxes for years 2008-2010. A "NOD" has also been submitted in the name of Ronald Winters for the buildings and land in question.
  - i. Motion to accept recommendation
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Richter
  - iv. Vote: all in favor
  
- c. **00046-00000-038-L39: Hawkins, Bolivia Ann: 2009-2010:** Our records indicate that Ms. Hawkins and been paying taxes on 1.93 since 2009. According to Deed Book 553 Page 148 she should only have 1.08 acres. Property owner came in the office on 04/13/2011 requesting this refund. After researching records, Chad has concluded that there has been an error in our records since 2009. Chad recommends that we refund Ms. Hawkins for overpayment.
  - i. Motion to accept recommendation
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Calhoun
  - iv. Vote: all in favor
  
- d. **00S28-00000-028-00B: Hurley Fay & Sue: 2011:** Our records indicate that the commercial building on said lot has been "sound valued" since 2005. Chad is requesting for the board to decide whether to leave the current value on this commercial building or re-assess the value for tax year 2011.
  - i. Motion to re-assess the value for 2011 and check legislative value freeze
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Richter
  - iv. Vote: all in favor
  
- e. **UNINC 10: Plantation Pipeline Co.: 2010 tax year**
  - i. Contention: paid original bill on \$115,226 before assessment
  - ii. Determination: assessment notice value \$106,948
  - iii. Suggestion: Refund for difference in value
  - iv. Motion to accept suggestion
  - v. Motion: Mr. Barker
  - vi. Second: Mr. Richter
  - vii. Vote: all in favor

f. **56-55D: Fijan Corporation/Express Inn Suites: 2010 tax year**

- i. Contention: Filed appeal contesting the value
- ii. Determination: Bill was paid before BOA adjusted value per appeal
- iii. Suggestion: Refund for difference in value
- iv. Motion to accept suggestion
- v. Motion: Mr. Barker
- vi. Second: Mr. Calhoun
- vii. Vote: all in favor

XIV. Addendum:

- a. Item (1) Johnny Pledger, Field Appraiser is retiring in May, 2011. No definite date has been set for his retirement. Requesting BOA's approval to honor his retirement by having retirement dinner out of office. BOA discussed and approved.
- b. Item (2) Homestead and exemption applications – When applicant's submit 2009 instead of 2010 income documentation for 2011 exemptions, should we accept or continue policy of sending letters to request 2010 income? The Board of Assessor's instructed maintaining policy

XV. **Meeting Adjourned:** 9:43 a.m.

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

HTB  
William M. Barker  
DAC  
MC