

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

---

Chattooga County  
Board of Tax Assessors  
Meeting of May 4, 2011

---

Attending:

Hugh Bohanon, Chairman  
William Barker  
David Calhoun  
Richard Richter

---

- I. Meeting called to order 9:00 am.
  - a. Leonard Barrett, Chief Appraiser – present
  - b. Wanda Brown, secretary - present
- I. **BOA Minutes:**
  - a. **Meeting Minutes April 27, 2011** – Board reviewed, approved and signed
- II. **BOA/Employee:**
  - a. **Checks** - Board members received checks
  - b. **Board members received GAAO Georgia Tax News: May 2011**
- III. **Assessors Office Budget:** March Budget Expenditure - BOA reviewed April 27, 2011
- IV. **Appeal Report:** Boa acknowledged
  - a. Appeals Filed – 100
  - b. Appeal Decisions by BOA – 100
  - c. Appeals Remaining – 0
- V. **BOE Report: No Change reported** - Boa acknowledged
  - a. Total cases certified to the Board of Equalization – 44
  - b. Cases Reviewed – 32
  - c. Total Cases Remaining For Review – 1
    - i. Robert Hawkins Appeal rescheduled for May 9, 2011.
- VI. **Employee Group Session:** Next group session date June 1, 2011.
- VII. **Employee Probation End Review Due in April:** The Board of Assessor's reviewed and signed employment probation end reviews for Chad Bierkamp and Cindy Finster. The employment probation end review for Wanda Brown will be submitted to the Board on May 11, 2011.
- VIII. **Pending Appeals, letters, covenants & other items:**
  - a. **15-75; WRIGHT, PHILLIP H; 2008; 32.41 ACRES WITH IMPROVEMENTS**

**CONTENTION: WAS NOT GRANTED A 2008 APPEAL**

**BACKGROUND:** Mr. Wright filed an appeal on this property on 08/5/2008. His statement, as recorded on the appeal form, is "Land over valued at 3000+ per acre. Recent sales were 2000.00 acre in area around property and (*unreadable*) property." Mr. Wright has consistently stated that he has not been granted an appeal for tax years 2006 or 2007 on this property.

**FINDINGS:**

a) Property was appealed in 2006. The Board of Assessors adjusted the value from \$ 69,200 to \$ 68,830. Mr. Wright was sent a notification of such dated 07/14/2006. This was the value set by the County Board of Equalization in its decision of 10/12/2005 regarding Mr. Wright's 2005 appeal of this property. Mr. Wright's 2006 tax bill, (#014109) was corrected 10/17/2006 prior to payment.

- There is no record of owner filing a PT-50R (real property return) for 2007 – therefore per § 48-5-20 Mr. Wright was deemed to have returned this property at its 2006 final value.
- There was no reassessment of this property by the Assessors Office for the 2007 tax year – therefore no notice of value change was generated or sent.
- There is no record of an appeal having been filed on this property for the 2007 tax year.

b) For the tax year 2008, the valuation of this property increased from \$ 68,833 to \$ 99,735. As was noted above, Mr. Wright filed an appeal on this reassessment on 08/05/2008.

c) The Board reviewed this case on 08/30/2010; however there is no record in the file of a Board decision, a sign-off of any kind, or a notification sent to the property owner. The recommendation at that time was to adjust the value from \$ 99,735 to \$ 90,953.

- This was an adjustment of the land class on approx 13 acres of this property.
- Since the land is under a C/LU covenant, this would make no difference in the property's taxable value.

**RECOMMENDATION:** Put the value of the property at \$ 90,953 for tax years 2008 2010. Need file from Roger – BOA approved and signed.

#### **NEW BUSINESS:**

##### **IX. Appeals:**

- a. **3-26; PHILLIPS, JAMES M; 2010; 1973 12 x 56 COMMODORE MOBILE HOME BY FRONTIER**

#### **CONTENTION: WAS BILLED TWICE FOR THIS HOME IN 2010**

**BACKGROUND:** Mr. PHILLIPS owns 44 acres of land with assorted outbuildings located on the western border of Chattooga County in the Cloudland area. This property is listed as Mr. Phillips homestead. For the 2010 tax year Mr. Phillips was billed with two dwellings on his real estate bill. He *also* was billed separately for a non-homesteaded 1973 12 x 56 Commodore Mobile Home. Mr. Phillips reports there is only 1 dwelling on the property which is the 12 x 56 Mobile Home.

##### **FINDINGS:**

- a) Main bldgs 1 & 2 are sound valued and have no building detail
- b) This continues back to 2007 and perhaps farther, but can only be confirmed back to the 2007 tax year. Property has received a homestead exemption since the year 2000. In 2005, Mr. Phillips began receiving the \$ 40,000 County School Homestead Exemption.
- c) Beginning with tax year 2007 (Mobile Home *billing* year 2010) a 12 x 56 non-homesteaded mobile home was added to the property record. Currently, Mobile Home bills for tax years 2007 – 2010 (bills for 2008 – 2011) are unpaid.
- d) Field Inspection of 04/26/2011 confirmed that the only dwelling located on this property was the 12 x 56 mobile home. A site where another mobile home *may* have been was also discovered.
- e) Additional outbuildings were also discovered on the property, some of which can be documented as being there since 2008.

##### **RECOMMENDATIONS:**

1. Since values in excess of the Mobile Home value were charged to the property for tax years 2007 – 2009 the outstanding mobile home bills for those years should be voided.
2. The 2010 Mobile Home bill (the current 2011 bill) should be corrected to the Tax Digest with its amount due voided.
3. Requesting BOA signatures if approved – BOA instructed sending back and requesting information on the additional building.

**b. 6-14; HOLBROOK, LEBRON J JR; 2011; 1979 28 x 56 DOLPHIN MOBILE HOME BY TIDWELL**

**CONTENTION: HOME BURNED IN 2008**

**BACKGROUND:** Mr. Holbrook notified the county by letter that this double wide mobile home was “burnt to the ground in 2008”. This home was valued on the tax digest as a “homesteaded” mobile home; as such the value was included with the real estate account and no separate outstanding bills exist.

**FINDINGS:**

- a) E-911, per phone call on 04/29/2011 confirmed that the Fire Department was dispatched to this location on 10/29/2007.
- b) A Field Visit of 4/26/2010 could find no indication of a mobile home on the property.
- c) Tax Office records indicate that the value of this home was included in the real estate taxes of parcel 6-14 for the tax years 2008 – 2010.
- d) As of this field review, the 2010 real estate taxes have not been paid on this account. Previous taxes back to tax year 2008 *have* been paid.

**RECOMMENDATIONS:**

- 1. Correct the unpaid 2010 real estate bill (006189) from \$ 177,255 to \$ 165,938; removing the value of the mobile home.
- 2. Authorize refunds for the tax years 2008 & 2009 (bills 006111 & 006135 respectively) for taxes paid on this home as part of the real estate.
- 3. Delete the Mobile Home tax bills for years 2008 - 2010  
(The mobile home record has been deleted for 2011) – BOA signed approved.
  - a. Motion to accept recommendations
  - b. Motion: Mr. Calhoun
  - c. Second: Mr. Barker
  - d. Vote: all in favor

**c. T23-124; CARMON, JERRY; 2011; 1987 14 x 66 FLEETWOOD MOBILE HOME**

**CONTENTION: HOME TORN DOWN AND REMOVED SPRING OF 2008**

**BACKGROUND:** On 04/18/2011 Mr. Carmon notified this office by the included note that this mobile home had been “torn down spring of 2010”. This mobile home was listed on the mobile home digest. It was placed at a \$ 500 salvage value for the 2005 millage year (2006 mobile home bill).

**FINDINGS:**

- a) The 2009 & 2010 tax years are unpaid (the 2010 & 2011 mobile home bills)
- b) Field visit of 04/26/2011 confirms home is no longer on this property.

**RECOMMENDATIONS:**

- 1. Void the 2010 (2011 Mobile home bill) bill.
- 2. Void the 2009 (2010 Mobile Home bill) bill. This is requested by the Tax Commissioner in those cases where the Home has been completely removed from the county, or destroyed. There is nothing for the Tax Commissioner to foreclose on and outstanding bills simply clog the payment package.  
BOA signed approved.
  - a. Motion to accept recommendations
  - b. Motion: Mr. Barker
  - c. Second: Mr. Richter
  - d. Vote: all in favor

**X. Conservation Covenants:**

**XI. Exempt Properties:** No report

**XII. Information Items & Invoices:**

- a. **Caveat Course:** Reminder to register for Caveat – email indicates that brochures from UGA were sent, if not received the website to register is [www.vinsoninstitute.org/caveat](http://www.vinsoninstitute.org/caveat): Registration forms available for BOA – BOA instructed to acquire a detailed description of classes
- b. Wayne Blackwelder: Good news: BOA acknowledged
- c. Memorandum DOR: Equalization Ratio: BOA acknowledged

- d. Official Code of Georgia: Lexis Nexis: BOA reviewed and instructed determining if the Item 48 for 2010 has been purchased.
- e. Workshop: Sales & Use Tax 2011 Workshop: BOA acknowledged
- f. Nada Invoice: Appraisal Guide: Amount Due \$196.00 – BOA approved and signed.
- g. Office Supplies: Office Depot: Account applied to #1100: Office Depot Invoice # 561328285001 – Invoice Due Date 5/20/2011: Amount Due \$15.36: BOA approved and signed.
- h. **S16-7: MOHAWK CARPET CORP:** Added back to agenda 2010 Property tax account:

Contention: property owner made no contact.

Findings: Property was deleted in error from computer records for tax year 2010.

Recommendation: add property back to computer records, send owner notice of value and transfer to Tax Commissioner for creation of 2010 tax billing.

Motion to accept recommendation: Mr. Barker, Second: Mr. Calhoun, Vote: all in favor

*Question of return filed for tax year 2010: Attached chart for Board to review-  
Follow previous motion above as instructed by BOA May 4, 2011.*

### XIII. Personal Property:

- a. **20 5 T03: Michael Hastings: Tax years 2006 – 2010:** Owner contends value we have on his boat is more than the boat is worth or even what he paid for it in 1999. Mr. Hastings was reminded that he has not sent in a personal property return since 2001. Therefore, the boat has stayed at the same value \*(\$11,000.00). Owner contends he has been ill and is seeking disability at this point and is not able to pay the past due taxes (2006, 2007, 2008, 2009, 2010) plus interest and penalty in the amount of \$900 plus. Owner is asking the BOA to reevaluate this boat for the past five years. Cindy Finster met with Mr. Hastings father who at this point trying to help his son with his business. A personal property return was given to him at this point and filled out by Mr. Hastings for 2011 return which will be considered as a late return if the board approvals. Cindy Finster is requesting instructions.
- b. According to the blue book the estimates resale value for the boat is \$2,280.00
- c. resale value of motor is \$3,360.00 – Total \$5,640
  - i. Motion to accept late return for 2011
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Richter
  - iv. Vote: all in favor

### XIV. Refund Request and Billing Errors:

- a. T12 61: Patricio Enterprises, Inc (goods in holding at Mt. Vernon). Patricio Enterprises contends that the material at Mt. Vernon belongs to the Government. This material is used to make uniforms for the United States Air Force. Patricio is a purchasing agent for the Government (see attached paper work). Patricio has sent more information to be review by the Board of Assessors. Cindy Finster is requesting instructions.
  - i. Motion made to forward to County Attorney
  - ii. Motion: Mr. Richter
  - iii. Second: Mr. Barker
  - iv. Vote: all in favor
- b. **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* -  
Motion: Mr. Barker, Second: Mr. Richter, Vote: all in favor

- ii. *Update 5/4/2011 - 48-5B-1 (c) The limitations of this Code section shall not apply to the correction by local tax officials, pursuant to Chapter 5 of this title, of any manifest, factual error or omission on the valuation of property.*

BOA instructed returning item to the agenda once formatted with all details and documentation

XV. **Timber:** Harvest Record update: BOA reviewed detailed spreadsheet

XVI. **Addendum:**

- a. Johnny Pledger's retirement dinner will be held at Los Querros, Lafayette Friday, May 6, 2011 at 11:30 a.m. – BOA requesting directions to restaurant
- b. Mr. Bohanon will not be attending the meeting of May 11, 2011.

XVII. **Meeting Adjourned:** 9:55 a.m.

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

COPY