

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of May 11, 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 Brown, secretary – present
- I. **BOA Minutes:**
  - a. **Meeting Minutes May 4, 2011** – Board reviewed, approved and signed
- II. **BOA/Employee:**
  - a. **Time Sheets:** PE 05102011/05112011 – BOA reviewed, approved and signed
  - b. **CAVEAT:** Obtained course description and emailed to BOA – Requesting instructions from Board about when to submit their registration forms. Board members instructed forwarding registration forms to Sharon in the Commissioner's Office. The Board also instructed getting confirmation from Gwyn Crabtree that she would or would not be attending CAVEAT. The Board also instructed preparing county car for the trip.
  - c. **EMAIL:** Wayne Blackwelder update: BOA acknowledged
- III. **Assessors Office Budget:** March Budget Expenditure reviewed. BOA acknowledged
- IV. **Appeal Report:** *Roger is in training this week – no updates-* BOA acknowledged
  - a. Appeals Filed –
  - b. Appeal Decisions by BOA –
  - c. Appeals Remaining –
- V. **BOE Report: Robert Hawkins Appeal rescheduled for May 16, 2011 - 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. BOA acknowledged
- VII. **Employee Annual Reviews Due in April:** Wanda Brown's year end probation review is ready for the Board of Assessors to review. – BOA acknowledged and signed.
- VIII. **Pending Appeals, letters, covenants & other items:**
  - 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.

Requesting BOA signatures if approved

BOA instructed obtaining information on additional building – NO UPDATES (Roger Training)

- b. **T12 61: Patricio Enterprises, Inc (goods in holding at Mt. Vernon)** **HOLD** [prises contends that the material at Mt. Vernon belongs to the Government. This materi **HOLD** like 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. Forwarded to County Attorney
- c. **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 dec **HOLD** to leave the current value on this commercial building or re-assess the value for tax year 2011.
- d. **P07-48-B01: Camp Oil: Letter for BOA’s review** by Roger Jones: Letter available for BOA review. Requesting BOA approval to send letter.
  - i. Motion to send letter prepared by appraiser, Roger Jones
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Richter
  - iv. Vote: all in favor

#### NEW BUSINESS:

##### IX. Appeals:

- a. **81-28-B: McDaniel, James K & Sonya D: 2010 & 2011 tax years**
  - i. Contention: To appeal value of real property
  - ii. Determination: Owner presented a summary of real estate appraisal for this property prepared for them June 12, 2010. Appraisal submitted along with appeal application on May 9, 2011. New owner has not obtained right to appeal in previous owner’s name for year 2010. Owner filed appeal for 2011 *or late return*.
  - iii. Recommendation: Letter to current owner advising to obtain appeal rights in previous owner’s name and GA law information on appeal/return deadline. Requesting BOA instructions
    1. Motion to send denial letter in accordance to GA law
    2. Motion: Mr. Barker
    3. Second: Mr. Richter
    4. Vote: all in favor

##### X. Conservation Covenants: BOA to approve or deny covenants as follows:

- a. **81-28-B: McDaniel, James & Sonya: applying for covenant on 93.32 acres – NEW** – Covenant was filed on May 9, 2011 past deadline of April 1, 2011.
  - i. BOA denied application with instructions to send informative letter for opportunity to reapply after assessments are sent out. (According to GA law covenants may be file in lieu of or in conjunction with an appeal).

- b. 74-4: Morganstern, Steven: applying for covenant renewal on 248 acres (note: no recording fee was mailed with the application and the date to receive is past due)  
**DENIED**
  - i. BOA denied application with instructions to send informative letter for opportunity to reapply after assessments are sent out. (According to GA law covenants may be file in lieu of or in conjunction with an appeal).
- c. 77-18: Hill, Earnest H.: applying for covenant on 30 acres – NEW – application filed with homestead application on April 28, 2011 past deadline. - **DENIED**
  - i. BOA denied application with instructions to send informative letter for opportunity to reapply after assessments are sent out. (According to GA law covenants may be file in lieu of or in conjunction with an appeal).
- d. 81-32-A: McDaniel, James & Sonya: across the road from map 87-31 (47.62 acres currently under covenant) applying for covenant on 14 acres – **APPROVED**
- e. 68-96: Jenkins, Lester G.: applying for covenant on 4.06 acres adjoining parcel 68-94F 14.73 acres – **APPROVED**
- f. 67-7: Moore, Robert & Earlene: applying for covenant on 8.96 acres adjoining 87,90 acres - **APPROVED**
- g. 84-17: Moore, Robert & Earlene applying for covenant on 87.90 acres – **APPROVED**
  - i. Motion to approve covenants 81-32-A, 68-96, 67-7 and 84-17 above:
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Calhoun
  - iv. Vote: all in favor
  - v. Motion to deny covenants 81-28-B, 74-4 and 77-18. Motion: Mr. Barker
  - vi. Second: Mr. Calhoun
  - vii. Vote: all in favor

The Board instructed inquiring to the Department of Revenue about the regulations pertaining to filing covenants after assessment notices are sent. (Giving the property owner opportunity to file in lieu or in conjunction with an appeal according to GA law)

After verification with DOR the Board also instructed sending letters informing property owners of option to re-apply upon receiving their assessment notice.

**XI. Exempt Properties:** No report – BOA acknowledged

**XII. Information Items & Invoices:**

- a. **Backup Billing: GSI:** Invoice #8296: Invoice Date: 5/2/2011: Amount Due \$40.00 – BOA reviewed, approved and signed.
- b. **Seminar:** Payroll Law 2011: One day seminar: BOA acknowledged
- c. **Graduation:** Courtney Angel Cramer: Graduating Class of Chattooga High School: Friday, May 20, 2011 at 8 p.m. – BOA acknowledged
- d. **Retirement Lunch:** Expenses for Johnny Pledger's retirement lunch: total cost \$38.59 for lunch and cake. Requesting BOA's instruction for reimbursing from map fund, misc. budget, etc. – BOA instructed using map fund if available.
- e. **Adopted Rules:** DOR adopted rules 560-11-2020 and 560-11-2-11: email available for BOA review. – BOA acknowledged
- f. **Becky Duke's granddaughter:** Email forwarded to BOA 5/10/2011. Good news, she will be going home May 19, 2011. – BOA acknowledged

**XIII. Personal Property:**

- a. 35 PP:CE 18 A: HAWKRIDGE FARMS INC, MICHAEL SMITH: TAX YERS 2008, 2009, 2010: Owner contends the personal property which includes

construction equipment (see attached) is no longer in his possession and he does not know where the property is. After checking with the Secretary of State the company has not been dissolved and fees have been paid to keep the name of Hawkridge Farms Inc. Mrs. Smith still lives at this location. I have checked the property and there is no equipment located there. I also contacted Mrs. Smith and she came into the office to discuss this property. She did confirm property is no longer in their possession and does not know where it is. The United States Marshall seized all of Mr. Smith's real property. Cindy Finster is recommending the removal of this account from the digest and request BOA signatures if approved.

- i. Motion to accept recommendation to remove this account from the digest
- ii. Motion: Mr. Barker
- iii. Second: Mr. Richter
- iv. Vote: all in favor

XIV. **Refund Request and Billing Errors:** No items to be presented. BOA acknowledged

XV. **Addendum:**

**a. 8-2-L03: Jones, Gordon: 2011 Return:**

- i. Contention: To return a value of the property at \$75,000.
- ii. Determination: Purchase price of property in 2008 was \$80,000. The property owner contends that according to original sales price and the economic downturn \$129,000 far exceeds actual value of the lot
- iii. Suggestion: Requesting BOA's instructions of accepting late return or sending property owner appropriate documentation referring to the GA code.
- iv. Motion to send the property owner a letter referring to GA law pertaining to acceptance of late returns.
- v. Motion: Mr. Barker
- vi. Second: Mr. Richter
- vii. Vote: all in favor

**b. S16-7: Mohawk Carpet Corp: 2010 tax billing:**

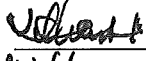
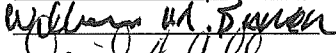
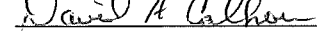
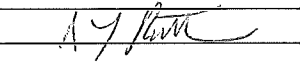
- i. Contention: The property was left off the digest for tax year 2010.
- ii. Findings:
  - 1. The property was deleted from computer records in error and was not added back into records before the 2010 tax digest was compiled.
  - 2. The information that was recreated in the computer was the record as reflected in the original assessment notice for tax year 2009. The owner was notified of a current value of \$2,647,003 for tax year 2009.
  - 3. Board action of 02/23/2011 instructed owner notification of value of \$2,647,003 for tax year 2010.
  - 4. While processing Board action of 02/23/2011, it was determined the property owner's return of \$2,170,500 was accepted as Board action settling an appeal for tax year 2009. Notice of this action was dated 11/14/2009.
  - 5. Conclusion: Considering this new information, shall the value set for tax year 2010 by Board action of 02/23/2011 remain or be amended?

BOA instructed sending notice for tax year 2010 based on tax year 2009 Board action.

- c. **GAAO Summer Conference:** Registration: William Barker: Requesting BOA signatures – BOA reviewed, approved and signed
- d. Mr. Bohanon announced that he would not be attending the meeting of May 18, 2011.

XVI. **Meeting Adjourned:** 9:40 a.m.

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

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