

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 18, 2011

Attending:

William Barker
David Calhoun
Richard Richter

- I. Meeting called to order 9:06 am.
 - a. Wanda Brown, secretary - present
- I. **BOA Minutes:**
 - a. **Meeting Minutes May 11, 2011** – Board reviewed, approved and signed
- II. **BOA/Employee:**
 - a. Board members received checks
 - b. **Leonard emailed BOA requesting the day off Wednesday, May 18, 2011.** Leonard Barrett, Chief Appraiser and Hugh Bohanon, Chairman - not attending May 18 meeting. BOA acknowledged
 - c. **CAVEAT:** Enrollment Confirmation received for following Board members:
 - i. William Barker, Hugh Bohanon, David Calhoun and Richard Richter - BOA acknowledged
- III. **Assessors Office Budget:** Waiting to receive the month of April expenditure
- IV. **Appeal Report:** – No appeals - BOA acknowledged
 - a. Appeals Filed –
 - b. Appeal Decisions by BOA –
 - c. Appeals Remaining –
- V. **BOE Report:** No updates - BOA acknowledged
 - a. Total cases certified to the Board of Equalization –
 - b. Cases Reviewed –
 - c. Total Cases Remaining For Review –
- VI. **Employee Group Session:** Next group session date June 1, 2011.
- VII. **Employee Annual Review Due in June:** Anissa Grant
- 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.

The Board instructed obtaining information on the additional building – (Roger is in training) – Updates are in progress - BOA acknowledged

- 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 materiake 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 - BOA acknowledged

- c. **00S28-00000-028-00B: Hurley Fay & Sue: 2011:** Our records indicate that the commercial building on said l**HOLD**sound valued” since 2005. Chad is requesting for the board to dedto leave the current value on this commercial building or re-assess the value for tax year 2011. Anissa Grant, Field Representative is researching this item. - BOA acknowledged

NEW BUSINESS:

IX. Appeals:

X. Conservation Covenants:

The Board approved the agricultural covenant application as follows:

- a. 15-12: Phillips, Jimmie & Dorthene: applying for covenant on 12 acres –
APPROVED
 - i. Motion to approve map 15-12: Mr. Richter
 - ii. Second: Mr. Calhoun
 - iii. Vote: all in favor

The Board denied the agricultural covenant application as follows:

- b. 73-56-B: Woody, Ernie & Mary: applying for covenant on 6.93 acres – property owners never responded to the letter sent to them requesting proof of bona fide agricultural use for less than 10 acres – DENIED
 - i. Motion to deny map 73-56-B: Mr. Calhoun
 - ii. Second: Mr. Richter
 - iii. Vote: all in favor

c.

XI. Exempt Properties: No report

XII. Information Items & Invoices:

- a. City Millage Rate: Summerville: Certification for tax year 2011: Total Millage \$0 – PT-38 Certificate for BOA review – The Board acknowledged
- b. Retirement Funds: Total due for Johnny Pledger’s retirement lunch and cake is \$38.59 – The Board instructed using the map fund if available, Chad checked and the funds to cover this amount are not available after the purchase of Cindy’s monitor from map fund. – The Board instructed using available map funds then discussing the remainder next meeting.

- c. Article on Notices of Assessment Tax Estimates: From John Scott to GAAO
Contacts: Cobb county notices – The Board acknowledged
- d. Timber Harvest Record – Available for BOA review – The Board acknowledged
- e. Ratio Study: 2010 Sales in Chattooga County - Email forwarded to BOA for review
– The Board reviewed
- f. Assessment Notices: Floyd County estimated assessments: Article for BOA review
– The Board reviewed
- g. Local School & County Exemption Application: Revised the two separate
applications into one combined – requesting BOA's approval of revisions –
APPROVED BY BOA
 - i. Motion: Mr. Richter
 - ii. Second: Mr. Calhoun
 - iii. Vote: all in favor

XIII. Personal Property:

- a. 50 PP:IF 58 A: Century Glove Mill: Year 2011: Owner filed a late return (5/5/2011).
Cindy Finster is asking the BOA to accept this return.
 - i. Motion to accept the return: Mr. Richter
 - ii. Second: Mr. Calhoun
 - iii. Vote: all in favor
- b. T12 PP:II 61: DIVERSITEX (Goods in holding at Mt. Vernon): Tax years 2009 and
2010: Owner contends they were not aware that Chattooga County have Freeport.
Owner is asking BOA to accept a revised personal property return for the years 2009
and 2010. Cindy Finster is asking the board to act as they deem best in this matter.
 - i. Motion to accept revised personal property return for tax years 2009 and
2010
 - ii. Motion: Mr. Richter
 - iii. Second: Mr. Calhoun
 - iv. Vote: all in favor

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

XV. Other items discussed:

- a. CAVEAT: Travel arrangements: Mr. Barker will be in the office Friday, May
20, 2011 to discuss transportation with Leonard Barrett. The Board members
will meet at 1 p.m. Sunday, May 22 to carpool for the trip.

XVI. Meeting Adjourned: 9:35 a.m.

- a. Motion to adjourn: Mr. Calhoun
- b. Second: Mr. Richter
- c. Vote: all in favor

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


