

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of June 1, 2011

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

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- I. Meeting called to order 9:02 am.
- a. Leonard Barrett, Chief Appraiser – present
  - b. Wanda Brown, secretary – present
- I. **BOA Minutes:**
- a. **Meeting Minutes May 18, 2011** – The Board reviewed, approved and signed
- II. **BOA/Employee:**
- a. **Checks:** Board members received checks
  - b. **BOA certification:** Items required per Board member attached to agenda – Board members received item lists
  - c. **Time Sheets PE 5/25/2011:** – Requesting the Board review, approve and sign copy of time sheets turned into Arlyss at Commissioner's Office – The Board signed and approved
  - d. **Assessors Office Budget:**
    - i. **Maintenance and Office Equipment Account:** (qPublic for website upkeep \$625.00) and (RJ Young for copier upkeep \$38.88) verifying that these should be listed under this account – The qPublic Website is to be placed under a different account #1301 for Technical Services Computers. RJ Young will remain under account #2210 – per Board Chairman, Mr. Hugh Bohanon
    - ii. **Legal Advertising:** The Summerville News 2011 State and County Taxes \$301.00 (copy of newspaper ad available) – advertised by Tax Commissioner's office but charged to Tax Assessor's office.
      - 1. Motion made to remove this advertising fee from the Tax Assessors budget
      - 2. Motion: Mr. Richter
      - 3. Second: Ms. Crabtree
      - 4. Vote: one opposed, Mr. Barker
    - iii. **BOE fees:** To be removed from Tax Assessors Budget per Martha, Commissioner's Office – Board acknowledged
    - iv. **Salary, health and life insurance, F.I.C.A. and Medicare percentages** are above average: Research and discussion with the Commissioner's Office indicates that Johnny Pledger was not budgeted in as being employed for year 2011. He worked until May, 2011 so his benefits were paid causing the budget percentage to be off balance. – Board acknowledged
- III. **BOE Report:** No updates – Board acknowledged
- a. Total cases certified to the Board of Equalization –
  - b. Cases Reviewed –

c. Total Cases Remaining For Review –

IV. **Employee Group Session:** Today is group session meeting – The Board of Assessors and employees discussed digest preparation and meeting with the new school Superintendent Mitch Williams and County Commissioner Jason Winters. All employees were given an opportunity to address any issue or complaint they may have. No issues or complaints were reported. The Board commended all the office staff on their progress and participation as a team.

V. **Employee Annual Review Due in June:** – Review to be presented at the time of the employee, Anissa Grant's hire date around mid-June.

VI. **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.

Information on additional building is requested by the Board in meeting May 4. – NO UPDATES (Roger Training week of May 11) – Week of May 18 meeting until present Roger is updating Edit Reports. The Board acknowledged

- b. **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. Forwarded to County Attorney – Letter from County Attorney Chris Corbin forwarded to our office then emailed to the Board of Assessors for review.
  - i. Motion to exempt: Mr. Barker
  - ii. Second: Mr. Richter
  - iii. Vote: all in favor

- 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 decide whether to 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.
  - i. During a field review, Chad noticed this property had been sound valued at \$0.00 since 2005. The building has been re-assessed for the current tax year. Sound value was removed from building and a value of \$19,179 was applied. The sound value was reapplied with the value of \$19,179 on building – Subject value appears correct per square ft. compared to the other two buildings on parcel next to subject – Anissa Grant
  - ii. Requesting BOA review and instruction
    - 1. Motion to accept value set by appraiser
    - 2. Motion: Mr. Richter
    - 3. Second: Mr. Barker
    - 4. Vote: all in favor

#### **NEW BUSINESS:**

##### **VII. Appeals:**

- a. **53-3: Lang, Verna A & Paul T Griffith: Mobile Home Appeal: 2011 tax year:** Not in current agenda electronic file: Roger is submitting a hard copy for BOA review and signatures
  - i. Motion to accept appraiser’s recommendation
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Mr. Richter
  - iv. Vote: all in favor
- b. **S25-26: Mackey, Tammy: Mobile Home Appeal: 2011 tax year:** Not in current agenda electronic file: Roger is submitting hard copy agenda for BOA review and signatures
  - i. Motion to accept appraiser’s recommendation
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Calhoun
  - iv. Vote: all in favor

##### **VIII. Conservation Covenants:**

**UPDATES:** Items a-e below: Response from Ellen Mills pertaining to BOA instructions per May 11 minutes:

- a. **81-28-B: McDaniel, James & Sonya:** applying for covenant on 93.32 acres – NEW – The covenant was filed on May 9, 2011 past deadline.
- b. **77-18: Hill, Earnest H.:** applying for covenant on 30 acres – NEW – The application was filed with a homestead/exemption application on April 28, 2011 past deadline.
- c. **74-4: Morganstern, Steven:** applying for covenant on 248 acres – RENEW (note: no recording fee was mailed with the application and the date to receive is past due)
  - i. Motion made to send letters to property owners of items a-e map/parcels 81-28-B, 77-18 and 74-4:
  - ii. Send letters informing property owners that they may reapply for the conservation covenant during the appeal process if value changes. Once established that they had a legal interest in the property at the beginning of 2011. Property owners filing for exemptions past the deadline must reapply for next tax year.
  - iii. Motion: Mr. Barker
  - iv. Second: Mr. Richter
  - v. Vote: all in favor

- d. **81-10: Owens, Chris & Molly: BOA approved covenant April 13, 2011:** This application was put on hold pending (land split possibility) Requesting BOA's instruction on how long to hold – BOA previously signed approved and instructed that this application can be recorded.
- e. **70-8-B: Weaver, Scott: BOA approved covenant April 20, 2011** with instruction to send letter requesting the \$12.00 recording fee. The recording fee has not been paid. – Requesting BOA's instruction on how long to hold
- f. **80-13 & 79-28A: Touchstone, Zachary:** applying for covenant on 2 parcels totaling 284.50 acres – *pending* \$12.00 recording fee has not been paid – RENEW

Motion made to send letters to property owners for items e and f stating the following:

- a) The application deadline of April 1, 2011 per O.C.G.A. § 48-5-7.4 has past.
- b) No recording fee has been submitted even after a letter was mailed requesting payment of \$12.00.
- c) The property owner's application is now null and void.
- d) They may reapply during the appeal process after receiving their assessment if value changed upon establishing legal interest in the property at the beginning of the year.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**IX. Exempt Properties: No report**

**X. Information Items & Invoices:**

- a. Emails: BOA acknowledged all emails
  - i. Blackwelder Wayne: Urgent email forwarded to BOA
  - ii. Ratio Study: Email forwarded to BOA for review
  - iii. Industrial Personal Property: Emailed to BOA for review
- b. Retirement Funds: Total due for Johnny Pledger's retirement lunch and cake is \$38.59 – Map funds available \$31.00 with a difference of \$7.59 – Cost now paid in full and documented with invoices
- c. Expense: Education: Roger Jones: – BOA acknowledged and signed
- d. Car repairs: Chattooga County Garage: GV25519: 5/18/2011: \$60.93 – BOA acknowledged and signed
- e. Office Supplies: Office Depot: Invoice # 564011878001: Invoice Date: 5/11/2011: Due Date 6/11/2011: Amount Due: \$27.37 – BOA approved and signed
- f. Applicant/Employment: Quigley, Michael J.: Email forwarded – BOA reviewed
- g. Tax Assessors Web Site: qpublic.net: Invoice date 5/23/2011: Invoice # 1100342: Amount Due \$625.00 – BOA reviewed and signed
- h. Georgia Certification: Wanda Brown, Cindy Finster and Anissa Grant completed 40 hours of credit in Course I Certification for Assessors. Roger Jones completed 40 hours of credit in Course II Income Approach to Value. BOA reviewed
- i. Industrial Inventory: Inquiries on Freeport from Commissioner Winters – BOA reviewed

**XI. Homestead Exemptions: Anissa Grant**

Purpose: As of this date, several tax payers have not brought in all the necessary information for determination of homestead exemptions.

Determination: A letter was mailed to the taxpayer. This is due June 1, 2011. If the information is brought in late, do we accept late homestead's for 2011?

Motion was made to send denial letters stating exemption applications a-u below are now null and void due to the failure of submitting proper documentation by deadline to process the application.

Motion: Mr. Barker  
 Second: Mr. Richter  
 Vote: all in favor

- a. S36-9: Angles, Ronny: Need verification of who property owner is
  - b. 42-41-TR6: Berman, Mark: Mailed or dropped off application with no signature
  - c. 16-31-A: Camp, Ronald: Requires 2010 Income documentation
  - d. 18-39A: Castro, Alejandro: Verification on renter or owner of mobile home
  - e. L01-63-A: Cranmore, Frank: Requires 2010 income documentation
  - f. 49-81: Dowdy, Freddy: Requires 2010 income documentation
  - g. T12-44: Dyer, Betty: Requires 2010 income
  - h. S08-31: Edgeworth, Paul: Requires 2010 income
  - i. S41-50: Flippo, Ronald: Requires date of birth and 2010 income
  - j. 41-70: Green, Gordan: Requires 2010 income
  - k. 41-123: Jean, Gregory: Requires 2010 income
  - l. 39E-23: Hartline, Marvin F.: Requires 2010 income
  - m. 85-1: Hayes, Gary: Requires 2010 income
  - n. 24-39A: Haynes, Robert: Requires date of birth and 2010 income
  - o. 55-1-T06: Herrell, Charles R.: Requires verification of occupancy and 2010 income
  - p. P01-38: Ingram, Hazel Mae: Requires signatures, date of birth and 2010 income
  - q. 68-11-A: Marshall, Pamela:
    - i. Acquired mobile home in 2010 and acquired land in January, 2011
    - ii. According to GA law 48-5-40 /48-5-45 property must be owned before January 1<sup>st</sup>, 2011 to be eligible for exemptions
    - iii. Recording date is 1/25/2011 and the actual document date is 1/18/2011, therefore does not meet the GA law requirements.
  - r. 47A-38: McKeehan, Maureen: Requires 2010 income
  - s. M01-19: Money, Doris: Requires 2010 income
  - t. 40-12: Page, Grady C: Requires 2010 income
  - u. 52-23: Smith, Willie: Requires date of birth and 2010 income
- XII. Exemption questions pertaining to other circumstances**
- a. 42-4: Moore, Gene & Gladys: Will the Board accept the income provided – a written statement
    - i. Motion to accept written statement of income from property owner
    - ii. Motion: Mr. Barker
    - iii. Second: Mr. Richter
    - iv. Vote: all in favor
  - b. S17-14: Sims, Wardell: Requires 2010 income – or re-apply 2009 tax year exemptions – removed when deeded to another family member then back to Wardell in 2010. According to research and deed reference Mr. Sims may apply for tax year 2011 with proper income documentation but had no legal interest in 2010 tax year.
    - i. Motion to deny for 2010 tax year due to no legal interest in the property and denied for 2011 due to no income documentation provided
    - ii. Motion: Mr. Barker
    - iii. Second: Mr. Richter
    - iv. Vote: all in favor
  - c. **55-19: Sprayberry, Louise:** Homestead Exemption for tax year 2011:  
 During edit report process, this property required verification of which dwelling the state exemption should be applied to. A letter has been mailed to the property owner requesting verification of which dwelling they reside in. The state exemption has been entered on the main dwelling until a response is

received from the property owner. For BOA review – The Board acknowledged

- d. **Homestead Exemption 100% Veteran:** 47A-53: Morgan, Benny: 2010 tax year
- i. Purpose: To allow Mr. Morgan to receive homestead exemption after the deadline.
  - ii. Owner's contention: To receive 100% veteran homestead exemption for the tax year 2010.
  - iii. Determination: Determine if Mr. Morgan is eligible after the April 1, 2011 deadline for 2010 homestead exemption.
  - iv. Recommendations: Recommends Mr. Morgan receives 100% veteran homestead exemption for tax year 2010, due to service related disability. Mr. Morgan 100% disabled 5/21/2010. – Anissa Grant
    1. Motion to approve for tax year 2010 and 2011
    2. Motion: Mr. Barker
    3. Second: Mr. Richter
    4. Vote: all in favor

**XIII. Exemption Concern/Billing Error: P02-18: Garrett Jo Ann: 2010 Exemption Concern:**

- a. Contention: Tax Commissioner Kathy Brown discussed property with owner. Ms. Brown discovered during conversation that Ms. Garrett does not occupy the property as legal residence. Ms. Brown indicates the exemption is not applicable for the year 2010 or several prior years.
- b. Findings: The 911 address occupancy is indicates that a person other than Ms. Garrett is the primary occupant of the property from February 2009.
- c. Conclusion: Ms. Brown is concerned that exemption credited in error for tax year 2010.
- d. Recommendation: follow standard procedure concerning correction of errors.
  - i. Motion to correct for coming tax year 2011
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Calhoun
  - iv. Vote: all in favor

**XIV. Personal Property:**

- a. T17 PP:CF 059: FLEETWOOD VARIETY & PAWN %MARK GORDON: TAX YEAR 2011: Owner did not turn his personal property return until 5/26/2011. Since a value of \$100,000.00 was placed on the account in December, 2007 a visit was made to the store (5/24/2011) to try to get a return in order to take the \$100,000.00 off and obtain a fair market value. The value being returned is \$9,700. Cindy Finster is recommending the approval of this late return.
  - i. Motion to accept this return
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Richter
  - iv. Vote: all in favor
- b. T23 PP:CF 05: HAMBY, JAMES DBA CENTRAL MACHINE WORKS, INC: TAX YEAR 2011: Owner contends his 2010 taxes have not been completed. He is filing this late return for this reason and asking the BOA to accept this estimated return. Cindy Finster is recommending approval of this request.
  - i. Motion to approve recommendation
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Richter
  - iv. Vote: all in favor

**XV. Refund Request and Billing Errors:****a. 5-010-E: Niks, Jacob and Chay Ann: 2006, 2007 & 2009 tax years**

- i. Contention: Owner paid taxes on 3.63 acres. According to Deed Book 490, page 8, owner should only have paid on 1.07 acres.
- ii. Requesting that owner be refunded for past years of over payment –  
5/23/2011 Chad Bierkamp
  1. Motion to approve refund
  2. Motion: Mr. Barker
  3. Second: Mr. Calhoun
  4. Vote: all in favor

**XVI. Addendum:**

- a. Leonard presented a letter for BOA review to be mailed with assessment notices & published in The Summerville News.
  - i. Motion to approve: Mr. Barker
  - ii. Second: Mr. Richter
  - iii. Vote: all in favor

Meeting Adjourned: 10:25 a.m.

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

HTB  
WMB  
DAC  
GR  
RLR