

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of June 8, 2011

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Attending: Hugh Bohanon, Chairman

David Calhoun

Richard Richter

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- I. Meeting called to order 9:05 am.
  - a. Leonard Barrett, Chief Appraiser – present
  - b. Chad Bierkamp, Mapper
  - c. Wanda Brown, Secretary – present
  - d. Jason Espy, Reporting for The Summerville News - present
  - e. Roger Jones, Appraiser – present
- I. **BOA Minutes:**
  - a. **Meeting Minutes June 1**–The Board of Assessor’s reviewed, approved and signed
- II. **BOA/Employee:**
  - a. **Checks:** Board members received checks
  - b. **Time Sheets PE 6/08/2011:** –The Board reviewed, approved and signed
  - c. **Assessors Office Budget:**
- III. **BOE Report:** No updates – The Board acknowledged .
  - a. Total cases certified to the Board of Equalization –
  - b. Cases Reviewed –
  - c. Total Cases Remaining For Review –
- IV. **Employee Group Session:** September
- V. **Employee Annual Review for June:** Anissa Grant – In progress for submitting toward the end of June-first week of July – The Board acknowledged and agreed to wait until the Digest process is complete.
- VI. **Previous Sales Study Update:** Special meeting of June 3<sup>rd</sup> items: Leonard Barrett to present updates
  - a. Sales Studies:
    - Chad ran spreadsheets and assisted Leonard in presentation with slide show
    - i. Total sales before and after value update
    - ii. Improved residential sales before and after value update
    - iii. Unimproved residential sales before and after value update
    - iv. Improved commercial sales before and after value update
    - v. Unimproved agricultural sales before and after value update
      - 1. The Board reviewed and discussed the presentation.
      - 2. The Board instructed obtaining a PDF of entire Ratio study packet – Leonard will send via email the contents of this study to BOA.
      - 3. The Board will discuss their reviews again at the June 15 meeting before deciding the date to mail assessment notices.

- b. Consolidation Studies:
  - i. Presented before and after consolidation totals  
The Board reviewed and discussed the presentation
- c. Update on number of new houses:
  - i. Presented list and totals of new houses built in 2010  
The Board reviewed and discussed the presentation
- d. Industrial Return/Schedule Values:
  - i. Presented and explained spread sheet  
The Board reviewed and discussed the presentation
- e. Assessment Notice accompanying flyer:
  - i. Presented and explain the flyer
    - 1. The Board reviewed and discussed the presentation
    - 2. The Board instructed contacting John Berry, GSI to check the feasibility of a watermark on the assessments notices to save on costs of sending extra flyers
- f. The Summerville News: Jason Espy reporting: The Board invited Jason to ask questions concerning the ratio studies, assessment notices and the digest for tax year 2011.
  - i. The Board addressed Jason's questions and concerns
  - ii. The Board acknowledged Jason's positive comments on the tax assessor's website as a helpful resource to our community

**VII. Pending Appeals, letters, covenants & other items:**

- a. 3-26; PHILLIPS, JAMES M; ON HOLD – DIGEST IN PROGRESS 1E 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 – NO UPDATES (Roger Training) – **Updating Edit Reports at this time.**  
The Board acknowledged

**NEW BUSINESS:**

VIII. **Appeals:** No items to present at this time - The Board acknowledged

IX. **Conservation Covenants:** No items to present at this time – The Board acknowledged

X. **Exempt Properties:** The Board acknowledged no report at this time

**XI. Information Items & Invoices:****a. Emails:**

- i. Freeport email to Commissioner Winters forwarded to BOA – The Board reviewed and discussed
- ii. Wayne Blackwelder's Service – The Board acknowledged and discussed
- iii. Tifton County Question on Cell Tower valuation contracts – The Board discussed and instructed further research on this item
- iv. FSS&R – Jim Fellers – The Board acknowledged
- v. Dawson County question on BOE – The Board acknowledged and discussed
- vi. Meeting of June 8 questions: Jason Espy, The Summerville News – This item was covered along with the Sales study update

- b. Tax Assessors Website: June Backups: GSI: Acct #1301: Invoice #8324: Amount Due: \$40.00 – The Board reviewed, approved and signed

- c. District Code Corrections: Chad attached a report called Incorporated Properties below: – The Board reviewed and acknowledged

Incorporated Properties: 2011: Chad has researched properties inside the Summerville city limits as well as the other municipalities in the county and discovered that there are numerous properties that are inside the city limits but are not being taxed correctly. Chad has corrected these errors for the 2011 tax year as per BOA Minutes dated January 26, 2011 Item XII. The properties in error are as follows:

**Summerville:**

00038-00000-160-000	00049-00000-087-00A	00049-00000-084-00A
00S06-00000-026-000	00S07-00000-006-000	00S07-00000-007-000
00S07-00000-017-00A	00S07-00000-041-000	00S08-00000-019-000
00S08-00000-020-000	00S11-00000-020-000	00S11-00000-024-000
00S11-00000-031-000	00S11-00000-031-00A	00S12-00000-023-00A
00S14-00000-010-000	00S19-00000-077-000	00S31-00000-022-000
00S41-00000-025-000	00S41-00000-030-000	00S41-00000-058-L06
00S41-00000-058-L07	00S41-00000-058-L08	00S09-00000-018-00A
00S41-00000-058-L14	00S41-00000-058-L15	00S41-00000-058-L16
00S41-00000-058-L18	00S41-00000-058-L19	00S41-00000-058-L20
00S41-00000-058-L21	00050-00000-006-00A	00S22-00000-096-00A
00S32-00000-023-000	00S33-00000-134-000	00S43-00000-001-000
00S43-00000-011-000	00S43-00000-010-000	00S43-00000-009-000
00S43-00000-013-000	00S43-00000-014-000	00S43-00000-012-000
00S39-00000-029-000	00S39-00000-028-000	00050-00000-012-000
00050-00000-013-000	00050-00000-025-000	0039E-00000-048-000
00049-00000-094-00A	00050-00000-101-00A	00050-00000-100-00A
00049-00000-072-000	00S09-00000-012-00A	00S08-00000-016-00A
00049-00000-070-000	00049-00000-055-00A	

**Menlo:**

00M02-00000-005-000	00008-00000-109-00A	00M02-00000-054-000
00M01-00000-001-000	00008-00000-072-000	00008-00000-072-00A
00008-00000-080-000	00008-00000-104-000	

**Lyerly:**

00L03-00000-033-000	00030-00000-040-000	00L03-00000-027-000
00L04-00000-026-000	00041-00000-022-00A	

## XII. Homestead Exemptions: Anissa Grant

- a. Anissa Grant, field representative is requesting BOA's review and approval to mail letters to property owners for tax year 2011 exemptions:

*Dear Property Owner,*

*A letter was mailed to you recently requesting additional information for your homestead exemption application. Our office did not receive a response. For the tax year 2011, your homestead exemption application has been denied per BOA decision and your exemptions will remain the same. You may reapply next year beginning January 1, 2010 through April 1, 2012.*

*As a property owner you have the right to appeal this decision. The appeal process begins after you receive this notice. You will have 45 days from the post marked date on the notice to file an appeal with our office.*

*Sincerely,*

*Anissa Grant*

*Field Appraiser*

- i. Motion to approve letters to be mailed
- ii. Motion: Mr. Richter
- iii. Second: Mr. Calhoun
- iv. Vote: all in favor

## XIII. Personal Property:

- a. **M06-24: CANADAS SERVICE STATION: TAX YEAR 2011:**

A late return (05/06/2011) was filed for this account. Last years return was \$56,849.00 and this year's return is \$56,583.00. Cindy Finster is recommending approval of this return.

Motion made to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

- b. **T12 PP:II 61: DIVERSITEX** (Goods in holding at Mt. Vernon) TAX YEAR 2010 AND 2011: Diversitex was not aware that our county had Freeport Exemption. They are asking the BOA to approve a 2010 application for Freeport which they have sent in. This approval would create a refund to Diversity. Also they are asking for approval of their 2011 return for Freeport. Cindy Finster is recommending the approval of this request.

- i. Motion made to accept the 2011 return for Freeport and deny the 2010 application and 2010 refund
- ii. Motion: Mr. Calhoun
- iii. Second: Mr. Richter
- iv. Vote: all in favor

- c. **Industrial Personal Property: 2011:** Some industrial property owners submitted a return value that is different from their cost on inventory and different from cost less standard depreciation on fixtures and equipment. Letters of request have been drafted asking for letters of reason and some form of documentation supporting the returned difference. Cindy Finster is submitting letter for the BOA's review with questions following:

*Dear Property Owner,*

*In checking our industrial accounts we find that your return value on personal property is different from the schedule value on Furniture/Fixtures/Machinery and Equipment. Would you please check your return and inform us as to the reason for the difference and provide documentation to support this difference. If you have any questions please feel free to contact us.*

*Regards,  
Cindy Finster  
Clerk/Auditor*

- i. Shall the letters requesting reason and documentation be sent and response waited upon? BOA approved sending letters
- ii. If the letter is approved, while waiting upon response, shall the notice of value reflect the schedule value or the return value as the current value? BOA instructed reflecting scheduled value
- iii. If letter is not approved to be sent, which value shall be indicated as current value on notices? NA

Motion made to approve letters

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

#### **XIV. Refund Request and Billing Errors:**

##### **a. 50-96: Stricklin, Jimmy C & Janice:**

- i. Owner requests refund for payment of taxes on pool that was removed from the property before the summer of 2005. Owner also requests that the 2010 tax bill be corrected to reflect the removal of the pool value.
- ii. Determination: Photo indicates no pool on property – correction made for tax year 2011.

Motion made to refund last three years tax bills paid and correct tax bill 2010 that has not been paid

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: One Opposed

- b. The property owner (50-96: Stricklin, Jimmy C & Janice) also request the parcel be split into two parcels for tax year 2011 - owner wants property split into a northerly and southerly half.

Motion made to accept the split for tax year 2011

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

**Addendum: T16-98: Aguirre, Brenda** (Gwyn Crabtree): Errors in value: The Board instructed they will review this item in the next meeting.

Meeting Adjourned: 10:40 a.m.

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

*HRB*  
*William M. Barker*  
*DAR*