

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 22, 2011

Attending: Hugh Bohanon, Chairman
William Barker

Gwyn Crabtree
Richard Richter

- I. Meeting called to order 9:05 am.
 - a. Leonard Barrett, Chief Appraiser – present
 - b. Kathy Brown, Tax Commissioner - present
 - c. Wanda Brown, Secretary – present
 - d. Jared Hosmer, Chattooga County Schools Title I Director – present
 - e. Mitch Williams, Interim Superintendent of Chattooga County School System – present
 - f. Jason Winters, Commissioner - present
- I. **BOA Minutes:**
- II. **Meeting Minutes June 15, 2011** – The Board of Assessor's reviewed, approved and signed.
 - a. **Time Sheets:** PE 6/22/2011 – The Board of Assessor's reviewed, approved and signed.
 - b. **Assessors Office Budget:** Waiting for June Expenditure – The Board of Assessor's acknowledged.
- III. **BOE Report:** No updates – All efforts made toward the 2011 digest – The Board of Assessor's acknowledged.
 - a. Total cases certified to the Board of Equalization –
 - b. Cases Reviewed –
 - c. Total Cases Remaining For Review –
- IV. **Employee Group Session:** The Board of Assessor's acknowledges September for next session.
- V. **Employee Annual Review for June:** Anissa Grant – Being processed in July – BOA acknowledged
- VI. **Pending Appeals, letters, covenants & other items:**
 - a. 15-91C: Phillip Wright, 2006 to present appeal status check:

1125 Blowing Springs Road
Menlo, GA 30731

RE: BOA Decision – Appeal Status

Mr. Wright,

The Board of Assessors has reviewed records and documentation pertaining to property tax map 15-91C from 2006 tax year to present. The Board understands your concerns to be as follows:

- 1) Your contention is that you filed and appeal in 2006, 2007, 2008 and 2009 on property tax map 15-91C.
- 2) You indicate the notice you received December 4, 2010 does not address the issue of years prior to tax year 2010.
- 3) You are requesting the Board address the issue concerning appeals for tax years 2006 through tax year 2009.

The Board of Assessors determined that they followed the GA law O.C.G.A. 48-5-306 pertaining to these appeals. Please find enclosed copies of documentation pertaining to property tax map 15-91C from tax year 2006 to present. Also enclosed is an outline page describing the findings reviewed by the Board of Assessors with their dated decision of June 15, 2011.

Thank you,

Leonard Barrett, Chief Appraiser
Chattooga County Assessor's Office

CC: enclosed

Requesting the Board of Assessor's review, approve and sign

The Board of Assessor's approved mailing packet with letter

Motion to approve

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

b. **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 – NO UPDATES (Roger Training)
Month of June - Updating Edit Reports at this time.
June 22, 2011 – no updates, still on hold.
The Board of Assessor's acknowledge.

NEW BUSINESS:

VII. **Appointments:** Jason Winters, Commissioner and Mitch Williams, Interim Superintendent will be attending today's meeting June 22, 2011.

- a. **Industrial Value:** Commissioner Winter's discussed his concerns with the Board pertaining to the industrial value
- b. **Millage Rate:** Interim Chattooga County School Superintendent Mitch Williams discussed his concerns with the Board pertaining to school starting date coming before the budget set date. Also discussed was the effect appeal status will have on digest
- c. **Appeal Deadline:** 45 day period to file an appeal after assessment is received – August 5, 2011 possible end date for appeal deadline.

- i. The Board of Assessor's acknowledged and discussed the concerns of Commissioner Winters and Superintendent Williams.

VIII. Appeals:

IX. Conservation Covenants: No items to present at this time

X. Exempt Properties: No report

XI. Information Items & Invoices:

- a. Conservation Covenant Funds: Regions Bank: Public Funds Savings Summary: January, 2011-April, 2011: Balance \$607.25 per bank statement: After all transactions of recording fees for covenants and payments to property owners receiving refunded recording fees, the ending balance is \$352.00 as of June 10, 2011: Next bank statement ending July, 2011 to follow for next update. – The Board of Assessor's acknowledged.
- b. Qpublic: Invoice # 1100404: July, 2011 service period: Budget Acct # 1301 Technical Services Computers: Amount Due \$625.00 – The Board of Assessor's reviewed, approved and signed.
- c. Diplomatic property: United States Department of State: Letter June 15, 2011: Requesting confirmation of any properties that may be recorded as diplomatic property and/or an individual receiving diplomatic property tax exemption – Chad Bierkamp is researching these properties – The Board reviewed
- d. Timber Harvest Update: Chad Bierkamp submitting the new updated spreadsheet – The Board acknowledged and reviewed.
- e. EMAILS:
 - i. International Monetary trends affect real estate values – The Board of Assessor's acknowledged.
 - ii. 51st Annual GAAO Summer Conference Auction- The Board of Assessor's acknowledged.
 - iii. Property Insurance Inspectors – The Board of Assessor's acknowledged.
 - iv. GIS and CAMA class – The Board of Assessor's acknowledged.

XII. Personal Property:

- a. S32 PP:CF 47: MORGAN PAWN & MUSIC SHOP: 2011: Owner submitted new information (see attached). Cindy Finster is recommending the acceptance of new information.
 - i. Motion to accept recommendation
 - ii. Motion: Mr. Barker
 - iii. Second: Mr. Richter
 - iv. Vote: all in favor
- b. 49 PP:CF 50: WSN SALES INC: 2011: Owner has submitted new information (see attached). Cindy Finster is recommending the acceptance of new information.
 - i. Motion to accept recommendation
 - ii. Motion: Mr. Richter
 - iii. Second: Mr. Barker
 - iv. Vote: all in favor

XIII. Homestead Exemptions Appeals:

- a. 42-71-TR6: Berman, Mark: Tax Year 2011:

Purpose: Appealing homestead denial letter

Owner's Contention: To appeal homestead denial for 2011. Mr. Berman states that we mailed him a copy of homestead application to be signed. He signed it and mailed it back, but the office does not have the homestead application that was signed and returned. During his office visit on June 16, 2011 he signed the application that is in his file.

Determination: Determine if Mr. Berman should receive his homestead exemption for 2011. Mr. Berman is only eligible for a single homestead. Original homestead application in electronic file has no applicant signature or date.

Recommendations: Recommends Mr. Berman receives homestead exemption for 2011 due to office error

Motion to deny this exemption application and advise the property owner to file next year

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

b. 49-81: Dowdy, Freddy: Tax Year: 2011:

Purpose: Appealing homestead denial letter

Owner's Contention: To appeal homestead denial for 2011. Mr. Dowdy stated the letter was sent to wrong address. He states that he came in and changed address, but the information was not changed in our system.

Determination: Determine if Mr. Dowdy should receive homestead exemption for 2011.

Recommendations: Recommends Mr. Dowdy receives homestead exemption for 2011 due to office error.

The Board instructed checking the 911 listing and/or making a property visit to verify residency

Motion to deny this exemption application until further information is obtained.

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

c. T12-44: Dyer, Betty: Tax Year 2011:

Purpose: Appealing homestead denial letter

Contention: Owner's contention is that she did not know the deadline for homestead. This information was explained to her when she came in to apply for homestead exemption. Owner also stated that she was told to bring her income documentation.

Determination: My determination is that property owner forgot to bring information in before April 1, 2011.

Recommendation: Recommendation is that property owner receives homestead exemption for 2011.

Motion to deny this exemption application and advise the property owner to file next year

Motion: Mr. Barker

Second: Mr. Richter

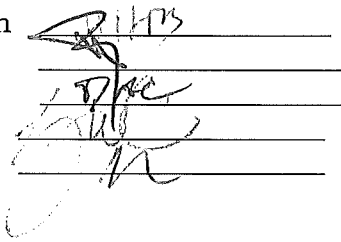
Vote: all in favor

XIV. Addendum:

- a. Ms. Kathy Brown: Discussed agricultural covenant and homestead exemptions data entry status affecting the digest submission – The Board of Assessor's acknowledged and discussed Ms. Kathy's concerns.
- b. Assessor's Certification: The Board instructed office staff to sign up for September Regional Exams for Assessor's Certification
- c. Leonard discussed maintaining digital files of assessment notices on all properties. This is a search tool to identify property owners in the event the property owner sends a payment thinking their notice is a bill. The property owner's payment would be voided and returned to them. – The Board of Assessor's acknowledged.

Meeting Adjourned: 9:50 a.m.

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



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