

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of June 29, 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 9:00 am.
  - A. Leonard Barrett, Chief Appraiser – present
  - B. Kathy Brown, Tax Commissioner – present
  - C. Wanda Brown, Secretary – present
  - D. Don Henderson, Vice President, Mount Vernon Mills – present
  - E. Jason Winters, Commissioner – present
- I. **BOA Minutes:**
  - a. **Meeting Minutes June 22, 2011** – Requesting the Board of Assessor’s review, approve and sign. Note: Question pertaining to Page 3, Item XII a and b on previous minutes.
    - i. Board motion to post-phone reviewing minutes until later in the meeting
    - ii. Motion: Mr. Richter
    - iii. Second: Mr. Calhoun
    - iv. Vote: all in favor
      1. The Board came back to this item and instructed revising minutes and re-submitting next week for review.
- II. **BOA/Employee:**
  - a. Board members received checks
  - b. **Assessors Office Budget:** Waiting for June Expenditure – Board acknowledged
- III. **BOE Report:** No updates – All efforts made toward the 2011 digest – 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 – Board acknowledged
- V. **Employee Annual Review:** Anissa Grant – In progress for July – Board acknowledged
- VI. **Exempt Properties:** No Report
- VII. **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 – NO UPDATES (Roger Training)  
 Month of June - Updating Edit Reports at this time.  
 June 22, 2011 – no updates, still on hold.  
 Roger hasn't said anything about this item

#### **NEW BUSINESS:**

##### **VIII. Appointments:**

a. **Mount Vernon Mills:** Information forwarded to the Board of Assessors via email:  
 Jason Winters and Don Henderson attended meeting June 29, 2011 – 9 A.M.

- i. Chattooga County Commissioner, Jason Winters and Vice President of Mount Vernon Mills, Don Henderson discussed Mount Vernon Mill's assessment correction with the Board of Assessors.
- ii. Their concerns were as follows:
  1. Mount Vernon Mills received a 2011 notice of Assessment on personal property that reflected values using the State of Georgia standard depreciation tables rather than the amount of depreciation requested by Mount Vernon Mills.
  2. Mount Vernon Mills received a notice of Assessment on the main mill property that reflected a value higher than the final value set for the tax year 2010.
  3. Mr. Winters and Mr. Henderson are interested in knowing if questions about value could be resolved each year prior to the mailing of assessment notices. This would minimize the need to file an appeal.

They were informed the following:

1. The determination of the Board of Assessors in meeting minutes June 15 to send the personal property assessment notices based on the state's standard depreciation schedule was made because no update on the reasons for using an accelerated depreciation table has been provided since the Superior Court settlement of the 2005 appeal.
  2. The notice indicating a higher value on the main mill building and land was in error. No change was intended in value for this property. Information did not get keyed into the computer when the correction of error was made in the 2010 tax records. Corrections have already been made to the computer record for tax year 2011.
  3. Board instructed waiting for a letter with requested updated information on depreciation from Mount Vernon to be received by the Assessor's Office before continuing the appeal process.
  4. A new notice has been mailed to Mount Vernon Mills
- The Board of Assessors made a motion to correct main building and land back to 2010 tax year

1. Motion: Mr. Barker
2. Second: Mr. Richter
3. Vote: all in favor

- F. **Assessment Notices:** Kathy Brown to attend the meeting at 9 a.m. to discuss her recommendation to advertise a news release: Email forwarded to the Board of Assessors – Board discussed the following concerns:
- a. **Tax Commissioner, Kathy Brown discussed the following concerns:**
    1. Incorrect addresses: Assessment notices mailed to incorrect addresses for companies coordinating through Mount Vernon Mills. The address shown on notices came to the Assessors Office from Mount Vernon Mills.
    2. The Board instructed a list of the companies and their addresses received from Mount Vernon Mills be generated and forwarded to the company(s) to 1) verify the addresses on record with the addresses received from Mount Vernon Mills 2) these companies may want to update their records with Mount Vernon Mills
    3. Ms. Brown also suggested a massive news release via radio, newspaper and television to explain the following concerns about assessment notices:
      - a. These notices are not bills.
      - b. Please do not send payment.
      - c. This is a notice of an estimated property tax value for the tax year 2011.
      - d. If you disagree with the estimation of value, you may appeal.
      - e. If you have questions concerning the instructions for filing an appeal or wish assistance, please contact the Assessor's Office at 706-857-0737.

The Board of Assessors instructed contacting the Summerville News to get information on their procedures pertaining to this issue.

## II. **Appeals:**

- A. **Appeal Log 2011:** Excel Spreadsheet printout available for BOA to review – The Board of Assessor's reviewed.
- 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.

In meeting minutes June 22, 2011 the Board instructed checking the 911 listing and visiting the property in attempt to verify residency– The name listed in 911 for this property is David and Christy Petty (Mr. Dowdy's daughter). According to the recorded deed, Freddy Dowdy is the owner of the property and this property is not homesteaded by anyone.

We visited the property at 66 Vovie Drive map 49-81 on June 24, 2011 to verify residency. No one came to the door and an Assessor's Property Visit Card was placed on the door.

Mr. Dowdy called after finding his visitor card and verified his residency. Requesting the Board's approval.

The Board instructed contacting Walker County and checking motor vehicle registration as another means of residency verification.

- C. **81-28B: McDaniel, James & Sonya: 2011 Appeal Covenant Denial:**
  - a. Applying for 2011 covenant – 93.32 acres
  - b. Determination: Covenant filed late May 9, 2011 was denied by BOA – Owner's received their assessment notice and filed a covenant in lieu of an appeal.
  - c. Recommending the Board of Assessor's approval this covenant.
    - 1. Motion made to accept recommendation
    - 2. Motion: Mr. Calhoun
    - 3. Second: Mr. Barker
    - 4. Vote: all in favor

### III. Conservation Covenants:

- A. **86-3E, 86-3B, 86-3D, Bailey, Andrew Kennon: 2011 agricultural covenant:**
  - a. Filed April 1, 2011 – BOA approved April 13, 2011 – Recorded April 14, 2011 – Data entry not completed before assessment notices were sent out – Data entry to be completed before mill rate is set and digest submission complete – The Board acknowledged and approved.
- B. **67-67A: Hicks, J.R.: 2011 agricultural covenant:**
  - a. March 29, 2011 – BOA approved April 13, 2011 – Recorded April 14, 2011 – Data entry not completed before assessment notices were sent out – Data entry to be completed before mill rate is set and digest submission complete – The Board acknowledged and approved.
- C. **79-31A: McCollister, Dustin & Marcia S: 2011 agricultural covenant:**
  - a. Filed February 18, 2011 – BOA approved April 13, 2011 – Recorded April 14, 2011 – Data entry not completed before assessment notices were sent out – Data entry to be completed before mill rate is set and digest submission complete – The Board acknowledged and approved.
- D. **79-18 and 79-19: Veatch, Larry and Cheryl: 2011 agricultural covenant:**
  - a. Filed March 31, 2011 – BOA approved April 13, 2011 – Recorded April 14, 2011 – Data entry not completed before assessment notices were sent out – Data entry to be completed before mill rate is set and digest submission complete – The Board acknowledged and approved.
- E. **10-10: Yarbrough, Deborah: 2011 agricultural covenant:**
  - a. Filed in conjunction with an appeal.
  - b. Determination: Previously under covenant of family member, now deceased. This is approximately 198 acres.
  - c. Recommendation: Requesting the Board's approval of covenant
    - 1. Motion made to accept recommendation
    - 2. Motion: Mr. Barker
    - 3. Second: Mr. Calhoun
    - 4. Vote: all in favor

### IV. Information Items & Invoices:

- A. **Agenda Move:** Office staff is attempting to set a goal to have agenda items ready to be emailed to the Board on the Friday before the meeting: The Board of Assessor's approved moving the agenda deadline to Friday.
- B. **Certification Training: Regional Exam September 29, 2011:**
  - a. Wanda Brown, Cindy Finster and Anissa Grant requesting approval to take the final exam to obtain Appraiser I certification.
    - 1. Motion to approve
    - 2. Motion: Mr. Barker
    - 3. Second: Mr. Richter

4. Vote: all in favor

C. **Assesment Notices Mailed:** GSI Invoice: 6/20/2011: Invoice # 83454: Amount Due \$1,445.83; Budget Acct #1301 – The Board of Assessor's reviewed, approved and signed.

D. **EMAILS:**

- a. Columbia County Economic Obsolescence: Board acknowledged
- b. Jones County on Appraiser's Field: Board acknowledged – Mr. Bohanon instructed obtaining information of the outcome.

V. **Mapping/Acreage Corrections:**

A. **0038A-00000-007-000 & 0038A-00000-022-000: 2011: Gerald Waymon**

**Wesson:** Mr. Wesson request that his property, Map & Parc 0038A-00000-007-000 & 0038A-00000-022-000, be combined for tax year 2011 as per deed book 582 page 660 dated December 30, 2010 – Chad Bierkamp

- a. Motion made to combine parcels
- b. Motion: Mr. Richter
- c. Second: Mr. Calhoun
- d. Vote: all in favor

B. **47-77: Rodgers & Willie Bell: Tax year: 2011:**

- a. Purpose: In 2006, property created in telnet. House built in 2010 and put on wrong property account due to mapping error.
- b. Determination: Determined that due to mapping error, house was put on wrong property account. Mapping error has been corrected (Chad) and house moved to correct property account (Anissa).
- c. Recommendation: None

The Board of Assessor's acknowledged corrections

VI. **Personal Property:** No items to present

Meeting Adjourned: 10:05 a.m.






Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

  
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