

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of August 10, 2011

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Attending: Hugh Bohanon, Chairman  
William Barker  
Richard Richter

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- I. Meeting called to order 9:00 am.
- A. Leonard Barrett, Chief Appraiser – present
  - B. Wanda Brown, Secretary – present
- I. **BOA Minutes:**
- a. **Meeting Minutes August 3, 2011** – The Board reviewed, approved and signed.
- II. **BOA/Employee:**
- a. **Board Members to receive checks** – One member received a check.
  - b. **Assessors Office Budget:** July Expenditure has not been received – The Board acknowledged
- III. **BOE Report:** No Report – 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. **Digest Submission Status:** Updates in progress – The Board reviewed.
- V. **Employee Group Session:** The Board acknowledged September for next session.
- VI. **Exempt Properties:** The Board acknowledged no report at this time.
- VII. **Pending Appeals, letters, covenants & other items:**

- a. **Map & Parcel: 80-13 & 79-28A: Owner: Touchstone, Zachary: Tax Year: 2011**

Recommendations: Place appeal on hold to wait for property owner's ~~bank copy of a cancelled check from the~~ property owner. Upon receipt of cancelled check re-submit the appli HOLD FOR CANCELLED CHECK  
The Board instructed removing this item from the agenda until the end of the appeal's process or until the property owner filing the appeal provides the necessary document.

- b. **Map & Parcel: S27 PP:CF 23**

**Owner Name: H & R BLOCK**

**Tax Year: 2011**

**Owner's Contention:** Owner contends that H & R Block was not in business at the beginning of 2011. All personal property was disposed of and is no longer located in Chattooga County.

**Determination:** After checking the location I find this business is closed. H & R has not filed a personal property return since 2009. The value of \$64,826.00 from their last return has remained on their account. Our office was not notified that the business was closed nor was a return done showing a zero return. Taxes are current on this business.

**Recommendations:** Since this business is no longer in operation and the amount is still showing on the digest Cindy Finster is recommending the removal of this account for tax year 2011.

**Motion to remove this account**

**Motion:** Mr. Barker

**Second:** Mr. Richter

**Vote:** all in favor

*The Board instructed Cindy request a return from the new owner if the business is still open.*

- c. **Map & Parcel: 14-27**

**Owner Name: Sue Marriott**

**Tax Year: 2011**

**Owner's Contention:** Owner contends value for building on property is excessive.

Determination: My determination after visiting property on 8/4/11 is the building is valued correctly. Talk to owner on this visit and she stated that this is a storage building. Building is made out of wood siding and in very good physical condition. See photos.

Recommendations: Recommendation for this building is value correct; description needs to be changed to D5 storage building.

Motion to leave value and change code to D5 as recommended

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**d. Map & Parcel: 00040-00000-010-000**

**Owner Name: Betty Brady**

**Tax Year: 2011**

Owner's Contention: Owner request to be refunded on past years of paying taxes on this property that should not have been in her name.

Determination: According to several recorded deeds and plats, Chad has determined that the owner's contention is correct. According to deed book 586 page 234 and plat book 10 page 185 the actual owner of this property is Anna Marie & John Lois Griffith.

Recommendations: Chad recommends refunding the property owner on this account and to delete this record for that tax year 2011.

Motion to accept recommendation: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**NEW BUSINESS:**

**VIII. Appointments:** Kathy Brown, Tax Commissioner plans to attend any meetings involving the Digest Submission updates. Ms. Brown discussed her concerns prior to the meeting.

**IX. Appeals:**

- a. Updated appeal's list emailed to the Board, also hard copy available for review.
  - i. The Board instructed listing taken, reviewed and pending appeals on the agenda each week.

**b. Map & Parcel: 0S44A-00000-013-000**

**Owner Name: Archibald A. Farrar Jr.**

**Tax Year: 2011**

Owner's Contention: Property owner request that the following parcels be combined for the tax year 2011. 0S44A-00000-013-000; 00049-00000-093-00A; 00049-00000-095-000; 0S44A-00000-035-000; 00S44-00000-021-00A; 0S44A-00000-012-00A; 0S44A-00000-015-000; 0S44A-00000-014-000; 00S44-00000-014-00B; 0S44A-00000-014-00A.

Determination: According to the Assessors Office records Mr. Farrar does own each of the above properties.

Recommendations: Chad recommends that we combine these parcels for the 2011 tax year into one account.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**c. Map & Parcel: 00049-00000-093-000**

**Owner Name: Archibald A. Farrar Jr.**

**Tax Year: 2011**

Owner's Contention: Property owner request that the following parcels be combined for the tax year 2011. 00049-00000-093-000 & 00S44-00000-033-000

Determination: According to the Assessors Office records Mr. Farrar does own each of the above properties.

Recommendations: Chad recommends that we combine these parcels for the 2011 tax year into one account.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**d. Map & Parcel: 00S11-00000-TR3-000****Owner Name: Billy Leon Edwards**

Tax Year: 2011

Owner's Contention: Owner contends he is being taxed with good access to his property but the portion of property with road frontage is unusable due to the steepness of grade. He requests that we change his access factor to no access.

Determination: According to a recorded plat in the Chattooga County Courthouse plat book 8 page 97, Mr. Edwards has approximately 456.95 feet of road frontage. After visiting this property it is Chad's determination that even with road frontage this property is inaccessible. Chad has also determined that there are no other easements of any kind to this property.

Recommendations: Chad recommends that we change the access factor from B4 which is good access to B6 which is no access. *Leonard Barrett, chief appraiser recommended further research with photos*  
*The Board of Assessor's instructed following Leonard's recommendation.*

**e. Map & Parcel: 00S11-00000-TR4-000****Owner Name: Cindy Finster**

Tax Year: 2011

Owner's Contention: Owner contends she is being taxed with good access to her property but the portion of property with road frontage is unusable due to the steepness of grade. She requests that we change her access factor to no access.

Determination: According to a recorded plat in the Chattooga County Courthouse plat book 8 page 97, Ms. Finster has approximately 86.7 feet of road frontage. After visiting this property it is Chad's determination that even with road frontage this property is inaccessible. Chad has also determined that there are no other easements of any kind to this property.

Recommendations: Chad recommends that we change the access factor from B4 which is good access to B6 which is no access. *Leonard Barrett, chief appraiser recommended further research with photos*  
*The Board of Assessor's instructed following Leonard's recommendation.*

**f. Map & Parcel: 00084-00000-032-000****Owner Name: Tudor, Edward L.**

Tax Year: 2011

Owner's Contention: Owner contends that they are being taxed on 45.44 acres and should only have 40.44 acres.

Determination: After researching records this property should only have 40.44 acres.

Recommendations: Chad recommends that we refund this account for past years of being taxed on the incorrect amount of acres and correct this acreage to 40.44 for the 2011 tax year.

Motion to refund for the past three years and make other necessary corrections as recommended

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

**g. Map & Parcel: 00025-00000-072-00B****Owner Name: David Keen Jr.**

Tax Year: 2011

Owner's Contention: Property owner contends acreage should be approximately 11 acres. Mr. Keen would like to file an appeal and a covenant in lieu of an appeal.

Determination: According to the assessors records this property is currently listed as having 9.21 acres. After researching past deeds and records, Chad has determined that this property should actually be listed as having 10.4 acres.

Recommendations: Chad recommends that we correct the acreage from 9.21 to 10.4 for the 2011 tax year and approve covenant.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

**h. Map & Parcel: 00050-00000-058-00G****Owner Name: Steve Widincamp****Tax Year: 2011**

Owner's Contention: Owner contends that we currently have him taxed at 15.25 acres and he should only have 12.5 acres.

Determination: According deed book 399 page 189 Mr. Widincamp should actually have 12.92 acres.

Recommendations: Chad recommends that we correct the acreage from 15.25 acres to 12.92 for the 2011 tax year per deed.

Motion to accept recommendation and then complete remaining issues of the appeal

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

**i. Map & Parcel 59-52:****Owner Name: Allison, Robert E:****Tax year: 2011**

**Contention:** Owner filing in lieu of an appeal

**Determination:** Property owner filed a covenant July 25, 2011 in lieu of an appeal for a new covenant on 40 acres. Previous year value \$112,750 – current year value \$87,340.

**Recommendation:** Requesting map 59-52 on 40 acres for new covenant be approved.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**j. Map & Parcel 64-93:****Owner Name: Allison, Robert E:****Tax year: 2011**

**Contention:** Owner filing in lieu of an appeal

**Determination:** Property owner filed a covenant July 25, 2011 in lieu of an appeal for a new covenant on 8.60 acres. Previous year value \$31,992 – current year value \$31,992. The no change in value indicates this parcel may not be eligible for approving a covenant in lieu of an appeal. Also this parcel is less than 10 acres and does not join the map/parcel 59-52 Mr. Allison has applied for covenant on.

**Recommendation:** Send the property owner notification of denial of covenant in accordance with Georgia law.

*The Board instructed getting clarification from the Department of Revenue pertaining to the change in value issue for filing a covenant and send the property owner a 10 acre and under covenant information packet.*

**k. Map & Parcel: T12 PP:II 061****Owner Name: Walter Gordon Textile****Tax Year: 2011**

Owner's Contention: Owner contends they did not have in inventory the amount Mt. Vernon reported to us (\$2,712,044.00) for the beginning of 2011. Mt. Vernon has been contacted about this problem.

Determination: After talking with David Alexander at Mt. Vernon about this company, Walter Gordon Textile, he determined that the amount reported to us is incorrect. I have received a letter from Mt. Vernon correcting this amount. I have also been in contact with Mr. Gordon to let him know what I found out. The correct amount should be \$1,188,576.00.

Recommendations: Cindy Finster is recommending the approval of this change in value since Mt. Vernon has provided us with a letter correcting their error.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

X. **Conservation Covenants:** No covenants at this time - The Board acknowledged

XI. **Exemption Code:** No presentation – The Board acknowledged

**XII. Information Items & Invoices:**

a. **GAAO FLYERS:** Mr. Barker's flyers are ready for review and modification. Mr. Barker has approved the layout and design for the GAAO flyers.

b. **EMAILS:**

i. **Equipment Financing:** Preferred Client Division: Offering the Assessors Office equipment financing – The Board of Assessors acknowledged.

XIII. **Homestead Applications:** No exemption applications at this time - The Board acknowledged

XIV. **Personal Property:** No personal property at this time - The Board acknowledged

a. **Map & Parcel:** 47 PP:CF 63  
**Owner Name:** Academy for Little People  
**Tax Year:** 2011

Owner's Contention: Owner contends the personal property at this location has value of \$6,830.00 (see attached). The furniture/fixtures/equipment is \$5,580.00 and the inventory is \$1,250.00. I am asking that the \$100,000.00 be taken off for 2011 and the values put in as stated above.

Determination: After looking at the attached list and comparing them to other businesses I determine that this return is accurate with the return of \$6,830.00.

Recommendations: Cindy Finster is recommending the approval of this request which will take \$100,000.00 off the digest.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**I. Addendum: August 10, 2011:**

a. **August Backups: GSI:** Invoice #8437: Invoice Date - 8/2/11: Amount Due \$40.00: Due Date - 9/1/11 – The Board of Assessors reviewed, approved and signed.

b. **Agenda recommendation pertaining to appeals** – A recommendation has been made that the name of an appellant and the taxes involved in an appeal not be indicated in the agenda. These items can be included in the minutes after the Board has made a decision on the appeal. Requesting the Board of Assessors review, discuss and give instructions.

i. Motion to leave names and other information as is on the agenda pending a reasonable argument is presented

ii. Motion: Mr. Richter

iii. Second: Mr. Barker

iv. Vote: all in favor

**c. Prefabricated carports and utility buildings**

i. Comparisons in records indicate inconsistency in documentation of improvements.

ii. Prefabricated carports and utility buildings seem to be listed and valued on properties on which the residence is a mobile home.

iii. Prefabricated carports and utility buildings do not seem to be consistently listed or valued on properties on which the residence is a house. Some properties have carports and or utility buildings located thereon, but they are not listed on the record. Some properties have these improvements listed but no value is attributed to the improvements.

1. How shall this be addressed?

a. Shall we correct each parcel as it is examined? And shall the correction be to add the improvement and value to the property record or remove the value for the improvement value from the record?

- b. Shall we examine several properties and records to determine how extensive the problem may be? And shall we compare tax value of these improvements to determine if they are over valued if values are to remain on the records?
      - i. Motion to list all items on the property: Estimate values following normal procedure: Instruct appraisers to pay close attention when reviewing property and correct as found.
      - ii. Motion: Mr. Barker
      - iii. Second: Mr. Richter
      - iv. Vote: all in favor
- d. Mount Vernon Mills: NC Table 2<sup>nd</sup> Comp: Email forwarded to the Board of Assessors – The Board of Assessors reviewed and discussed.
- e. Mohawk – Alladin: Letter drafted for the Board to review: Requesting the Board of Assessor's approval of July 27, 2011 minutes correction pertaining to Mohawk account numbers
  - i. Motion to correct account numbers in minutes and mail letter
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Richter
  - iv. Vote: all in favor
- f. Official Code Annotation: Lexis Nexis: Invoice #20123116: Invoice Date 7/25/11: Amount Due \$13.72: - 2<sup>nd</sup> Invoice #20123108: Invoice Date 7/5/2011: Amount Due \$13.72 – The Board of Assessors reviewed, approved and signed.
- g. Certificates: Board Members received certificates.
- h. GAAO Member List: Requested list from John Scott for labels: Mr. Scott responded via email that he would send the list around September after all voting members are included. – Information for Mr. Barker for review – Mr. Barker reviewed and the Board instructed adding Mr. Richter, Mr. Calhoun and Ms. Crabtree to the GAAO member list.
- i. BOA Meetings: Vicki Lambert email forwarded to BOA- The Board of Assessors reviewed.
- j. Map & Parcel: 29-12: Durham, Edward & Map & Parcel: 40-86: Durham, Jo & Edward: tax year 2011: Mr. Durham is withdrawing these two appeals – The Board signed Mr. Durham's appeal waiver form and instructed mailing him copies.
- k. GAAO One Day Seminar: Cancelled registration, forms have been returned to the Assessor's Office. The Board of Assessors acknowledged.
- l. **Map & Parcel: 6-1-T11: Jennings, J.C. & Aletha: 2011 tax year**
  - i. Owner's Contention:
  - ii. Owner filed appeal date June 22<sup>nd</sup>, 2011. The current value indicated on the 2011 notice is \$39,117 and the previous year value was \$39,117. The owner states in appeal "property value has dipped" was offered \$20,00 for property.
  - iii. Determination: property records indicate the following:
    - 1. The subject property is a 9.55 acres tract on north Coal Mine Road with 200.15 feet of road frontage on the north side of the road according to a plat recorded in book 9 page 23 of the Chattooga County Plat records. This tract shares a common corner with tract 10 (a 2.51 acres tract on State Line Road) which also belongs to the appellant.
    - 2. The subject tract is valued at \$39,117 for tax year 2011. The notice of value sent the property owner for tax year 2011 indicates \$39,117 is the previous year value and a different value was not returned by the owner. The average value per acres of the subject is \$4,096 per acres for tax year 2011.

3. Six tracts near to or adjoining the subject property have average tax values per acre ranging from \$3,664 to \$4,816 per acres with the average of those six tracts being 4,219 per acres. The Median of the tracts is \$4,096 per acre.

Conclusion: The subject value per acre is not outside the range of sales in the area for small tracts considering one of the sales was a bank liquidation with no road frontage and another a family transaction. Also, the subject value per acres is not outside the range of sales for small tract in general for the year 2010 in Chattooga County. The subject is valued at \$4,096 per acre compared to the median sale price per acre for the year 2010 of \$5,571.

Recommendation: Leave subject property as notified for tax year 2011 at \$4,096 per acre with a total value of \$39,117.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

Adjourned: 10:15 a.m.

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

HCB  
WMB  
DAC  
GC  
RLR