

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of October 5, 2011

---

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

---

- I. Meeting called to order 9:00 am.
  - A. Leonard Barrett, Chief Appraiser – present
  - B. Wanda Brown, Secretary – present
- II. **BOA Minutes:**
  - A. **Meeting Minutes September 28, 2011** – The Board of Assessor's reviewed, approved and signed.
- I. **BOA/Employee:**
  - a. **Assessors Office Budget:** The Board acknowledged September expenditure has not been received.
  - b. **Brochure Mailing: GAAO:** The Board acknowledged that all brochures have been mailed.
  - c. **Board members have mail:** Mr. Bohanon received mail.
  - d. **Board members received checks.**
- II. **BOE Report:** The Board acknowledged.
  - a. Total cases certified to the Board of Equalization – The 7 cases certified to the BOE last week are the latest to report.
  - b. Cases Reviewed –
  - c. Total Cases Remaining For Review –
- III. **Employee Group Session:** The Board acknowledged December 14, 2011 as next session.
- IV. **Exempt Properties:** The Board of Assessor's acknowledged there are no updates.
- V. **Pending Appeals, letters, covenants & other items:**

**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.

*The Board instructed acquiring a return from new owner – A letter was received on September 28, 2011 stating that the appellant has requested her appeal be withdrawn. The property owner has signed a appeal waiver and release form.*

**Requesting the Board chairman's signature on the waiver to return a copy to the property owner.**

Motion to delete 2011 record on S27 PP:CF 23 due to duplication and to approve property owner withdrawing the appeal for S27 PP: CF 23.

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

The Board instructed verifying the location of the H&R Block business that is in operation.

**a. Map & Parcel 64-93: Owner Name: Allison, Robert E:**

**Tax year: 2011** *Letter sent for documentation of 10 acres and under parcels.*

The Board acknowledged this item is still on hold as of October 5, 2011 and approved the following questions to the Department of Revenue:

- 1) Should there be a plat submitted with the file designating the exact acreage that is not to be included in the covenant?
- 2) Should there be any other documentation of designation of acreage being left out of the covenant other than the aerial maps and letter submitted by the property owner?

**b. Owner Name: P & P Country Store: Tax Year: 2011**

The Board instructed placing this item on hold pending verification on tax year 2008 and 2009 that there was no store or operating business. *The Board will decide on 2008-2011 once this information has been obtained.*

The Board acknowledged this item is still on hold as of October 5, 2011 and approved the following questions to the Department of Revenue:

- 1) Should there be a plat submitted with the file designating the exact acreage that is not to be included in the covenant?
- 2) Should there be any other documentation of designation of acreage being left out of the covenant other than the aerial maps and letter submitted by the property owner?

**c. Map/Parcel: S05-32**

**Property Owner: Stephenson, William & Joe K.**

**Tax Year: 2011 -**

**Contention:** Filing covenants in lieu of appeals on several parcels – S05-23, S05-33, S09-17, S10-2, S10-3, S10-6 and S10-60.

**Determination:** Verified all parcels are in same name – This is one covenant application for seven parcels totaling 28.04 acres. Although parcels combined are in line with covenant acreage requirements, all the parcels are not adjoining. As indicated on map attached two parcels adjoining are 10 acres, one across the road from 3 adjoining parcels is 6 acres - if added to the 3 adjoining is 13.14 acres and one remaining parcel is 4.90 acres. The 16 acre map/parcel 039-111 is not is question for covenant.

Assessment Notices on each of the parcels indicates no change in value. Request to property owner has been made for documentation for covenant land use on parcels less than 10 acres.

*A letter was mailed to the property owner for documentation of 10 acres and under parcels. A response has been submitted from the property owner 9/21/2011. However, there are no supporting records that accompanied the letter. The property owner indicates in the letter that this is old growth timber; therefore, the Board acknowledges that there can be no records of activity. The board instructed on September 28, 2011 research and verification on tracts that adjoin to make 10 acres.*

Updates: After mapping and tax record research it has been determined that map/parcel S10-006 is the only tract listed above that does not qualify for covenant according to O.C.G.A. 48-5-7.4. This parcel does not adjoin the other parcels and is only 4.90 acres.

**Updated Recommendation:** Requesting tracts that adjoin and make 10 acres or are 10 acres and above be approved for covenant and deny map/parcel S10-006 as required by O.C.G.A. 48-507.4.

Motion to accept updated recommendation to approve map/parcels as listed:

S05-23, S05-33, S09-17, S10-2, S10-3 and S10-60 and deny one map/parcel S10-6.

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

**d. Map & Parcel: 13-676-00B, MMRJ SUBDIVISION LLC, 2011**

Cindy checking - Hold pending DOR response pertaining to acreage designation

The Board acknowledged this item is still on hold as of October 5, 2011.

**e. Map & Parcel: 13-68, CREEKSIDE FALLS LLC, 2011**

Cindy checking - Hold pending DOR response pertaining to acreage designation

The Board acknowledged this item is still on hold as of October 5, 2011.

**NEW BUSINESS:**

**VI. Appointments: Cynthia Warren Carden** – An attempt was made to reschedule Ms. Carden's appointment with the Board for October 5, 2011. A message was left with her attorney's office on 10/3/2011. There had been no response through 10/5/2011.

a. The Board of Assessor's acknowledged.

**VII. Appeals: Updates provided to the Board during meeting – The Board reviewed.**

a. Appeal Status:

i. Total appeals taken: 228

ii. Total Appeals Reviewed by the Board: 96

iii. Pending Appeals: 132

iv. Now Processing: 15

**b. Map & Parcel: S15-14**

**Owner Name: SHIFLITT, CHRIS**

**Tax Year: 2011**

Owner's Contention:

1. Owner appealed value.

Determination: property records indicate the following:

1. Owner purchased property 05/02/2011.

2. Current owner purchased property 05/02/2011 for \$50,500.
3. Current owner purchased property from Housing and Urban Development.
4. Owner as of first of year was Housing and Urban Development.
5. Based on Department of Revenue explanation of SB 346 and O.C.G.A. 48-5-2(3), the purchase price is the taxable value for the following year. In this case the following year is tax year 2012.
6. Based on reviewer study the property is valued for current tax year 2011 in line with the sale price of similar property (see study attached).
7. Also, based on comparison to similar properties the house and land is valued in line with the tax value of similar properties (see study attached).

Conclusion:

1. The sale price as tax value is not applicable for tax year 2011.
2. The property is valued in line with the sale price and tax values of similar properties.

Recommendations: leave value estimate at \$96,692 for tax year 2011 as originally notified.

Reviewer's Signature: Leonard Barrett

Date: 10/03/2011

Motion to get the Department of Revenue's opinion on sales price issue pertaining to before or after assessment notice.

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

**c. Bryant, Alan; 2010 & 2011; 14 x 48 Little General Mobile Home**

a) Contention: REQUEST FOR REFUND

- o Mobile Home "burned & still on record" for 2011
- o 2011 taxes on an FMV of \$ 500 paid 02/04/2011

b) Findings:

- o Per E-911, a fire truck was dispatched to a "trailer fire" at this location on March 12<sup>th</sup> of 2009.
- o Per included photo, Home was still on property April 20<sup>th</sup> of 2009. Some fire damage is detectable in photo. Value was set at \$ 500.
- o Per Field Visit 09/22/2011, Home is NO LONGER on parcel.
- o Per title report requested 09/23/2011, title to this Home is still in the name of Bryant.
- o On 09/30/2011, Britt Evans brought in a paid receipt from Alan Bryant dated "04/09". Receipt was for the demolition of a trailer"

**c) Recommendations: Refunds should be approved for 2010 & 2011 Mobile Home bills.**

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

**VIII. Information Items & Invoices:**

- a. Personal Property Appraisal laws: Available copy for the Board's review. The Board of Assessor's reviewed.

b. BOA Course Information:

- i. Assessor's Recertification Note: Goldine Shaw confirmed that she had received the Board members registration per phone conversation. However, Ms. Shaw has not sent email confirmation that the course is still scheduled. Also, questions pertaining to hours carrying over were discussed. If the hours required have been met regardless of when within a 2 year period – they are good for 2 years. The hours do not carry over after 2 years if courses are taken before the 2 year cut-off.
    1. The Board instructed requesting the opinion of Ellen Mills at the Department of Revenue on the following questions:
    2. How long does an assessor have to get their recertification each term?
    3. Does the recertification course count as continuing education hours?
  - ii. Unicoi Seminar: Ms. Sharon confirmed at the end of September 2011 that she had the registration and she usually waits until a couple of weeks prior to courses or seminars to mail the check. The Board acknowledged.
- c. Billing Process: Requesting discussion with the Board pertaining to billing on the 85% rule of legislation.
- i. The Board discussed with Chief Appraiser, Leonard Barrett and determined that the responsibility of the Board is setting value and they are not authorized to move on the billing rule.
- d. Emails: Millage rate informational bulletin: Forwarded to the Board 9/30/2011
- i. Textile Obsolescence: Email forwarded to the Board 9/30/2011
  - ii. November 2011 Tax Sale List: Emailed to the Board 10/3/2011.
    1. The Board acknowledged and discussed the email items.

**Addendum October 5, 2011**

**IX. Homesteads and Exemptions:**

- a. **Owner: Gregory, Jean**  
**Map/parcel: 41-123**  
**Tax Year: 2011**

Contention: Mr. Gregory came in and inquired about his exemptions not being applied. He contends that he filed the application and provided the information needed.

Determination: No actual file was found with the homesteads applications

An electronic copy of an application "signed" with no information was found in homesteads. This application is dated October 20, 2010. A property record card with notes of several calls and attempts to obtain Mr. Gregory's income documentation was also in the electronic file.

Findings: Mr. Gregory stated that he did come in with his wife after being called and turned in his information and signed 3 applications. No file was found with all this information.

However, since Mr. Gregory originally signed an application on October 20, 2010 and attempted to provide his documentation he is requesting the Board accept his application for 2011.

Mr. Gregory will try to find his 2010 income statements to submit with the application. He is requesting the Board accept his verbal given income amount if he cannot find the statements.

Recommendation: Requesting the Board approve the application.

The property owner came in and withdrew his application.

This item was presented to the Board to acknowledge the property owner withdrawing his application. The Board acknowledged and initialed his withdrawal.

**Map & Parcel: S37-C09**

**Owner Name: HUMPHREY, JACKIE**

**Tax Year: 2011**

Owner's Contention:

1. Owner is requesting property value be lowered to \$24,000, the amount invested in the property.

Determination: property records indicate the following:

1. Property is approximately 1.3 acres with house located in the Northern Heights area just west of the Rail Road and south of Lake Wanda Reita Road.
2. The property has a total value for the current tax year 2011 of \$35,000. The land is valued at \$6,500 and the buildings at \$28,500.
3. The owner was sent a notice of value for tax year 2011 for the amount of \$35,000. This value was set for tax year 2010 by the Board of Equalization as result of an appeal.
4. Notices were sent to all owners for tax year 2011 per SB 346 opening the avenue of appeal for all property owners.
5. Per reviewers' research, this property is valued in line with tax values of similar properties and the sale prices of similar properties. The subject property is valued near the lower end of the comparable properties.

Conclusion:

1. The reviewers' research indicates the subject property is not valued too high.

Recommendations: leave total property value estimate at \$35,000 for tax year 2011 as originally notified.

Reviewer's Signature: Leonard Barrett

Date: 10/04/2011

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

### III. Additional Items:

#### A. **Signature Interior Woodworking**

**Map/parcel: S37-C9**

**Tax Year: 2010 and 2011 in question**

The Board reviewed and discussed and instructed sending copies of file contents and report of discussion to Commissioner Winters and to the property owner.

- B. Cindy Finster, Personal Property Clerk is requesting attending a personal property course in Athens during the November Short Course classes.

Motion to approve

Motion: Mr. Richter

Second: Ms. Crabtree

Vote: all in favor

IV. Adjourned: 10:20 a.m.

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

H.T.B.

W.M.B.

R.L.R.

COPY