

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 2, 2014

Attending:	William M. Barker - Present
	Hugh T. Bohanon Sr. - Present
	Gwyn W. Crabtree - Present
	Richard L. Richter - Present
	Doug L. Wilson - Present

Meeting called to order @ 9:05 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Nancy Edgeman, Secretary – Present

APPOINTMENTS: NONE

OLD BUSINESS:

- I. BOA Minutes:**
Meeting Minutes March 26, 2014
The Board of Assessor's reviewed, approved and signed.
- II. BOA/Employee:**
 - a. Checks**
The Board of Assessor's acknowledged receiving checks
 - b. Email:**
 - 1. Updated tax sale list
 - 2. Budget expenditures report – Mr. Wilson questioned why the legal advertising was so much on the expenditures report. Mr. Barrett replied the County Commissioners office may have applied the exemptions ad to the Assessors budget instead of the Tax Commissioner's.
 - 3. MT Vernon personal property return – Mr. Bohannon, Mr. Richter, & Mr. Wilson requested printed copies of the Mt. Vernon paperwork.
 - 4. Ballard & Clark
The Board of Assessor's acknowledge
- III. BOE Report:** Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

Requesting Board of Assessors acknowledge that email was received

- a. Total 2012 Certified to the Board of Equalization – 50**
 - Cases Settled – 38
 - Hearings Scheduled – 8
 - Pending cases – 12
- b. Total 2013 - 2014 Certified to the Board of Equalization – 11**
 - Cases Settled – 10
 - Hearings Scheduled – 0
 - Pending cases – 1
- c. Total TAVT Certified to the Board of Equalization – 10**
 - Cases Settled – 8
 - Hearings Scheduled – 2
 - Pending cases – 2

requesting the Board acknowledge there are 15 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.

Mr. Barrett explained no appeals were done last week due to deadline for homesteads and covenants.

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 149

Leonard Reviewing: 0

Pending appeals: 35

Closed: 109

2013 & 2014 Appeals taken: 228

Total appeals reviewed Board: 77

Leonard Reviewing: 12

Pending appeals: 144

Closed: 72

Includes Motor Vehicle Appeals

Appeal count through 04/01/2014

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 0 of the 2012 and 18 of the 2013 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI. COVENANT:

a. **Property Owner:** STEPHEN WERNER, SUSAN WERNER, DARLENE KAETTERHENRY, DEBORAH ROWE, & DALE WERNER

Map / Parcel: 47-80

Tax Year: 2014

Contention: Filing for new Covenant of 16 acres of agriculture land

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 18 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 16 acres will remain in the covenant as agriculture.
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 16 acres of agriculture land.

Reviewer Nancy Edgeman

b. **Property Owner:** JOAN LIVELY LANCASTER

Map / Parcel: 18A-TR-12

Tax Year: 2014

Contention: Filing for renewal Covenant of 12.40 acres of Agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 14.40 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 12.40 acres will remain in the covenant as agriculture
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 12.40 acres of Agriculture land.
Reviewer Nancy Edgeman

c. **Property Owner:** BILL & ALMA JEAN SMITH
Map / Parcel: 84-30G
Tax Year: 2014

Contention: Filing for new Covenant of 32.87 acres of Agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 32.87 of agriculture
3. Property map is available with file.

Recommendation: Approve new Covenant of 32.87 acres of Timber land.
Reviewer Nancy Edgeman

d. **Property Owner:** LARRY HANSARD
Map / Parcel: 47-117B
Tax Year: 2014

Contention: Filing for new Covenant of 12.52 acres of Agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage 12.52 of agriculture land
3. Property map is available with file.

Recommendation: Approve new Covenant of 12.52 acres of Timber land.
Reviewer Nancy Edgeman

e. **Property Owner:** RAPTIS JAMES & BEVERLY
Map / Parcel: 30-46
Tax Year: 2014

Contention: Filing for Continuation Covenant of 223.14 acres of Agriculture land.

Determination:

1. This is a continuation Covenant for 2014.
2. Research indicates that the total acreage is 223.14 of agriculture land
3. Property map is available with file.

Recommendation: Approve continuation Covenant of 223.14 acres of Timber land.
Reviewer Nancy Edgeman

f. **Property Owner:** SHERYL WILSON MCDANIEL
Map / Parcel: 15-19C
Tax Year: 2014

Contention: Filing for renewal Covenant of 39.71 acres of Agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage 39.71 of agriculture land
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 39.71 acres of agriculture land.

Reviewer Nancy Edgeman

g. Property Owner: SHERYL WILSON MCDANIEL
 Map / Parcel: 15-19B
 Tax Year: 2014

Contention: Filing for renewal Covenant of 57 acres of Agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage 57 of agriculture land
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 57 acres of agriculture land.

Reviewer Nancy Edgeman

h. Property Owner: BILL & JENNIE ACKERMAN
 Map / Parcel: 6-29A
 Tax Year: 2014

Contention: Filing for new Covenant of 56.36 acres of Agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage 56.36 of agriculture land
3. Property map is available with file.

Recommendation: Approve new Covenant of 56.36 acres of Timber land.

Reviewer Nancy Edgeman

i. Property Owner: LISA BENSON
 Map / Parcel: 37-43B
 Tax Year: 2014

Contention: Filing for new Covenant of 16.02 acres of Agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage 18.02 of agriculture land
3. Property map is available with file.

Recommendation: Approve new Covenant of 16.02 acres of Timber land.

Reviewer Nancy Edgeman

j. Property Owner: MARK HAMBY HOGG
Map / Parcel: 40-1A
Tax Year: 2014

Contention: Filing for renewal Covenant of 21.06 acres of Agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 23.06 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 21.06 acres will remain in the covenant as agriculture
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 21.06 acres of agriculture land.

Reviewer Nancy Edgeman

k. Property Owner: PINHOTI LLC
Map / Parcel: 83-59-L21
Tax Year: 2014

Contention: Filing for Continuation Covenant of 34.16 acres of Agriculture land.

Determination:

1. This is a continuation Covenant for 2014.
2. Research indicates that the total acreage 34.16 of agriculture land
3. Property map is available with file.

Recommendation: Approve continuation Covenant of 34.16 acres of agriculture land.

Reviewer Nancy Edgeman

l. Property Owner: PAM ALLEN
Map / Parcel: 83-58
Tax Year: 2014

Contention: Filing for Continuation Covenant of 80 acres of Agriculture land.

Determination:

1. This is a continuation Covenant for 2014.
2. Research indicates that the total acreage 80 of agriculture land
3. Property map is available with file.

Recommendation: Approve continuation Covenant of 80 acres of agriculture land.

Reviewer Nancy Edgeman

j. Property Owner: HAROLD DEAN WHITE
Map / Parcel: 58-24-TR4
Tax Year: 2014

Contention: Filing for new Covenant of 13.98 acres of Agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage 13.98 of agriculture land
3. Property map is available with file.

Recommendation: Approve new Covenant of 13.98 acres of agriculture land.

Reviewer Nancy Edgeman

k. Property Owner: ELIZABETH CAVIN & JENNIFER WEAVER
Map / Parcel: 51-24
Tax Year: 2014

Contention: Filing for renewal Covenant of 90 acres of Timber land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage 90 of Timber land
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 90 acres of Timber land.

Reviewer Nancy Edgeman

l. Property Owner: LURLINE ROBERSON & AIRA MITCHELL
Map / Parcel: 53-5
Tax Year: 2014

Contention: Filing for renewal Covenant of 79 acres of Agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage 79 of agriculture land
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 79 acres of agriculture land.

Reviewer Nancy Edgeman

m. Property Owner: LURLINE ROBERSON & AIRA MITCHELL
Map / Parcel: 53-6
Tax Year: 2014

Contention: Filing for renewal Covenant of 125 acres of Agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage 125 of agriculture land
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 125 acres of agriculture land.

Reviewer Nancy Edgeman

n. Property Owner: VINCENT MARTIN
Map / Parcel: 42-12
Tax Year: 2014

Contention: Filing for renewal Covenant of 23 acres of Agriculture land.

Determination:

1. This is a renewal Covenant for 2014.

2. Research indicates that the total acreage is 23 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 21 acres will remain in the covenant as agriculture
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 21 acres of agriculture land.

Reviewer Nancy Edgeman

o. Property Owner: KIMBERLY & WALLACE HOOD
Map / Parcel: 45-17
Tax Year: 2014

Contention: Filing for new Covenant of 106 acres of timber land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 108 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 106 acres will remain in the covenant as timber
3. Property map is available with file.

Recommendation: Approve new Covenant of 106 acres of timber land.

Reviewer Nancy Edgeman

p. Property Owner: TOMMY CHADWICK
Map / Parcel: 13-44
Tax Year: 2014

Contention: Filing for renewal Covenant of 77.02 acres of agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 79.02 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 77.02 acres will remain in the covenant as timber
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 79.02 acres of timber land.

Reviewer Nancy Edgeman

q. Property Owner: JILL COBURN
Map / Parcel: 37-36F
Tax Year: 2014

Contention: Filing for new Covenant of 35.84 acres of Agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage 35.84 of agriculture land
3. Property map is available with file.

Recommendation: Approve new Covenant of 35.84 acres of agriculture land.

Reviewer Nancy Edgeman

r. Property Owner: GERRY & FREIDA TURNER
Map / Parcel: 55-122
Tax Year: 2014

Contention: Filing for new Covenant of 13 acres of agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 15 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 13 acres will remain in the covenant as agriculture
3. Property map is available with file.

Recommendation: Approve new Covenant of 13 acres of agriculture land.

Reviewer Nancy Edgeman

s. Property Owner: NANCY WILSON SMITH
Map / Parcel: 15-16
Tax Year: 2014

Contention: Filing for renewal Covenant of 154.30 acres of agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 156.30 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 154.30 acres will remain in the covenant as agriculture
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 154.30 acres of agriculture land.

Reviewer Nancy Edgeman

t. Property Owner: CHARLES R ECHOLS III
Map / Parcel: 29-4
Tax Year: 2014

Contention: Filing for new Covenant of 14.47 acres of agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 16.47 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 14.47 acres will remain in the covenant as agriculture
3. Property map is available with file.

Recommendation: Approve new Covenant of 14.47 acres of agriculture land.

Reviewer Nancy Edgeman

u. Property Owner: JOHN & SECRET INGLE
Map / Parcel: 52-31E
Tax Year: 2014

Contention: Filing for renewal Covenant of 27.80 acres of timber land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage 27.80 of timber land
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 27.80 acres of timber land.
Reviewer Nancy Edgeman

Motion to except recommendation to approve Covenants a thru u.
Motion: Mr. Wilson
Second: Mr. Richter
Vote: All

VII. RETURNS:

- a. Map & Parcel: 41 PP: IF 9B 1
 Owner Name: Shaw Industries
 Tax Year: 2014

<p style="text-align: center;">ON HOLD PENDING FURTHER INFORMATION</p>

Determination: Attached is the Business Personal Property Return for Shaw Industries. They are reporting a value of \$1,264,617.00 for furniture/fixtures/machinery and equipment. They are not asking for any type of reduction. Also attached is their Freeport Application on inventory in the amount of \$597,737.00.

Recommendations: Approve the values on the return for F/F/M/E and also the value on the Freeport Application.

Reviewer Cindy Finster

Motion to table to next meeting for comparison of last year:
Motion: Mr. Bohannon
Second: Mr. Richter
Vote: All

VIII. INVOICE:

- 1. RJ Young / Account # ARG6621 / date 3/26/2014 / amt \$177.56
 - 2. RJ Young / Account # ARG0034 / date 3/24/2014/ amt \$252.00
- The BOA approved and signed.

IX. ADDITIONAL:

- 1. Reference letter for Wanda Brown
- 2. CAVEAT classes (see handout to select classes). Classes were selected by Mr. Barker, Mr. Bohannon, Mr. Richter, & Mr. Barrett
- 3. 2013 Plum Creek Appeal (Requested information from Mr. Wilson)
- 4. Repairs on vehicle
 Motion to get estimate on vehicle for repairs:
Motion: Mr. Richter
Second: Mr. Wilson
Vote: All

Mrs. Crabtree ask Mr. Barrett about the percentage of large acre tracts being under Covenant in the county. Mr. Barrett responded that we had more under the covenant than not but would check the information for her.

Mr. Wilson thanked Mr. Barrett for his information.

Meeting Adjourned: 9:50 am

William M. Barker, Chairman
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
Richard L. Richter
Doug L. Wilson

Handwritten signatures on lined paper. The first signature is a simple 'S' shape. The second signature is more complex, with a large 'H' and 'T' visible. The third signature is a cursive 'G' and 'W'. The fourth signature is a cursive 'R' and 'L'. The fifth signature is a cursive 'D' and 'W'.