

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of July 14, 2010 at 9:00am

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Attending: Hugh T. Bohanon (Chairman)  
William M. Barker  
David A. Calhoun  
Gwyn W. Crabtree  
Richard L Richter

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- I. MISC:
- II. Meeting called to order 9:00 am.
  - a. Leonard Barrett present
  - b. Wanda Brown present
  - c. Attorney Chris Corbin present
- III. APPOINTMENTS:
  - a. 84-7: Roberson, Jack: 2009 tax year: Discussion with Attorney Chris Corbin pending case in superior court. Owner contends that his property 161.30 acres valued at \$3,492 an acre is much higher than six tracts of other owners surrounding his property. His property is not under covenant. The Board of Equalization made the decision to lower the value to \$2,500 an acre. The owner has appealed the case to superior court saying that the average value per acre is \$1288 surrounding his property. The Board of Assessors requests further investigation into this matter to look at other comparable properties and court costs verses difference due to property owner in event of refund. The Board of Assessors instructed that Leonard Barrett prepare a report of all county properties valued less than \$1,000 an acre. Attorney Chris Corbin stated that the earliest the case could go to court is February 2011.
- IV. OLD BUSINESS:
  - a. Minutes: Meeting Minutes of 07/07/2010 – Board reviewed, approved and signed
  - b. Minutes: Meeting Minutes of 06/16/2010 – S16-016, Thomas Dillard, Attorney Corbin recommended show of ownership – Mrs. Crabtree has further inquiry on this item. – Board discussed and motioned to revise minutes 06/16/2010 from stating “show of ownership” to stating “reflect tax records in the name Thomas Dillard.”

Motion: Mrs. Crabtree  
Second: Mr. Richter  
Vote: All in favor
  - c. Minutes Electronic File Update: Rebecca Fox, administrator-qpublic.net: Rebecca’s email to us states that our files cannot be altered on-line. After minutes 7/7/10 are signed by BOA Chad will email PDF with watermark to Rebecca and she will add to our online website. – Board may review minutes online once Chad forwards website updates.
  - d. 15-3A: Clowdis, Bonnie W.: Year 2000 covenant: “Covenant Breach”: Letters of notice and information on how to correct breach have been mailed to Mrs. Clowdis and Mr. Hair.
  - e. 8-5: Hill, Sanford; 2009 tax year; acct. # 280100 010;Conservation Covenant application filed – Board of Equalization approved – Board of Assessors denied: Letter prepared for Mr. Glover, Chairman of Board of Equalization concerning this property - Board of Assessors have reviewed and instructed that Attorney Chris Corbin to be asked to review the letter before sending it to Mr. Glover.
- V. Conservation Covenants:
  - a. No applications to present at this time
- VI. Information Items:

- a. Digest 2010 Floyd County: Notice-Rome News Tribune; July 8, 2010; current year tax digest – Board acknowledged and reviewed.
- b. Checks: Board members received checks
- c. Calhoun, David A. : Board member: 1<sup>st</sup> 2 weeks in August 2010: Mr. Calhoun informed Leonard he would not be at meeting during the first 2 weeks in August. – Board acknowledged.
- d. Barrett, Leonard: Assessors Employee: request for day off. Employee requests Friday July, 16<sup>th</sup> 2010 off work. Board accepted Leonard's request.
- e. BOE minutes: Leonard Barrett contacted Kathy Simpson on 07/13/2010 to inquire about minutes of the BOE meetings. Mrs. Simpson responded that the BOE does not keep minutes. The only record of action by the BOE is the notice sent to the property owner and the BOA after an appeal hearing. Board requests Leonard get further information on this item from Ms. Ellen Mills, Georgia Department of Revenue.
- f. 2 ARC View GIS Classes: For December 2010: Wanda Brown, Chad Bierkamp: Jimmy Nolan, instructor of the classes emailed that Wanda is registered but Chad hadn't decided and his slot got filled. On being cost effective should we both attend at once? – The outcome of the Board's discussion is for Chad Bierkamp to attend the class in December since only one slot is available – being more beneficial to the mapping department to obtain the knowledge first.

VII. Request For Refund:

- a. 68-30: Mosley Hamp S: 2007-2009: refund request: Property owner contends that we have a house listed on this property and he says that there is no house there. After checking all of our records and having the field representatives visit said property to verify, we determined that there in fact was no house on this property. Chad recommends that we refund this account for paying taxes on a house that should not be on this account. - Board reviewed, approved and signed.
- b. 68-22: Mosley Charles Hamp: 2007-2009: Refund Request: Property owner contends that we have them listed for to many acres on this property. After reviewing property owners complaint and researching said property Chad has come to the conclusion that this property has been taxed on 4.18 acres. Said property actually only has 1.01 acres. Chad recommends that this account should be refunded for paying on to many acres. - Board reviewed, approved and signed.  
 Motion: Mr. Richter (motioned for both to be approved)  
 Second: Mr. Calhoun  
 Vote: All in favor

VIII. Invoices and Billing: No invoices presented at this time.

IX. APPEALS:

- a. Roger generated a list of incoming 2010 appeals in response to assessment notices. The Board reviewed and discussed the appeal's list and requests a count on 2008 appeals from Roger by for meeting of July 21, 2010.
- b. 39-059: Mitchell Hensley: 2009 tax bill: property appeal: Mr. Hensley contends that he owns both map and parc. 39-59 & 39-59C. Even though the deeds read differently with one missing his middle initial. He requests that we combine both parcels so he would receive one tax bill – per Chad Bierkamp – Board reviewed, approved and signed.  
 Motion: Mr. Richter  
 Second: Mr. Barker  
 Vote: All in favor
- c. Anderson, Ralph & Odell: 78-51: 2010 appeal?: Owner came into office first week of July and indicated the value on an old house located on his property in his opinion is too high. He requested the property be visited to determine if the opinion of the Assessors Office it is too high. He did not want to file an appeal he just wanted the old house examined. Johnny visited the property 07/08/2010 and determined the house is in poor physical condition. He took photos of the house and recommended the physical condition be adjusted from 47% to 34%. This change in physical condition, if approved, will result in a decrease in the value on

the old house (house only) from \$18,253 to \$13,205 for tax year 2010. - Board reviewed and determined that this is an appeal and accepted Johnny's recommendation and approved the adjustment in value for tax year 2010..

Motion: Mr. Barker  
Second: Mr. Richter  
Vote: All in favor

X. Meeting Adjourned:

- a. Motion: Mr. Bohanon
- b. Second: Mr. Richter
- c. Vote: all in favor

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

  
  


