

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 21, 2010 at 9:00am

Attending: Hugh T. Bohanon (Chairman)

Gwyn W. Crabtree
Richard L Richter

I. MISC:

II. Meeting called to order 9:00 am.

- a. Leonard Barrett present
- b. Wanda Brown present

III. APPOINTMENTS:

9:00 A.M. briefing on Mennonites: Steve Waddell's presentation on the Mennonites who are requesting to expand their community to Chattooga County. This item post-poned until meeting of July 28, 2010.

IV. OLD BUSINESS:

- a. **Minutes:** Meeting Minutes of 07/14/2010 – Board to reviewed, approved and signed.
- b. **Time Sheets:** PE July 21, 2010- Board reviewed, approved and signed.
- c. **Unknown Properties:** On Hold until after 2010 digest
- d. **Minutes Electronic File Update:** BOA minutes July 7, 2010 have been added to our taxchatt website – Email to link sent to Board on July 19, 2010. Board members acknowledged and will further review minutes on-line.
- e. **15-3A: Clowdis, Bonnie W.:** William Hair applied for agricultural covenant on parcel 15-3A in an attempt to remedy the possible breach of Mrs. Clowdis' contract. Board requested the opinion of the County Attorney in writing on this matter.
- f. **58-5: 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 – Attorney Chris Corbin is reviewing the letter.
- g. **Employee Meetings:** Quarterly meetings with office staff added back to the agenda.
- h. **By Laws:** Board still working on this item.

V. NEW BUSINESS:

a. **Conservation Covenants:**

- 1. 15-3A: Hair, William B: Tax year 2008-2009: Add to property already under covenant: To resolve issues causing a breach against Bonnie Clowdis property: Board requested County Attorney Chris Corbin's opinion as stated in item e. above.

b. **Information Items:**

- 1. BOE minutes: Mr. Wayne Blackwelder responded to the email Leonard sent Ms. Ellen at the Georgia Dept. of Revenue indicating the following:
The Boards of Equalization are not required to maintain minutes. If they did maintain minutes they would be public record. They are instructed in their training not to keep records – they have no facilities to maintain or store records. They are like a jury in that they keep no records. In the case of the jury, the Clerk of Court keeps records of their action. They are to return all appeal records to the Assessors Office. The document indicating their

decision is sent to the Assessors Office and becomes a part of the appeal file. The Board of Assessors requested a ledger from Roger Jones about what comes back from the Board of Equalization.

- c. **S27/25: Mr. Robert Haynes, Aim Pest Control:** Personal Property: 2010 tax year: Owner request BOA accept late return. Business license was obtained in 2009. An assessment for 2010 in the amount of \$200,000 was mailed. Cindy Finster is recommending acceptance of this return. Board to reviewed, approved and signed.

Motion: Mrs. Crabtree motioned to accept the return

Second: Mr. Bohanon

Vote: All in favor

- d. **S16/52: The Pantry DBA Kangaroo Express:** 2010 tax year: Owner request BOA accept their return of \$94,176. Incorrect amount was keyed in. Cindy Finster requesting approval of this change. Board reviewed, approved and signed.

Motion: Mr. Richter motioned to accept correct monetary value

Second: Mrs. Crabtree

Vote: All in favor

- e. **Request For Refund:**

- f. **Invoices and Billing:**

a. Chattooga County Backup Billing: Invoice # 7879: GSI-Governmental Systems, Inc.: Total Due \$40.00 – Board reviewed, approved and signed.

- g. **APPEALS:**

1. Questions on appeals: Top 4 increases in assessment on list of appeals: Year 2010: Email from Leonard Barrett to Board members. Board acknowledged.
2. 55-2, Imogene Broyles. Tax year 2010. Mrs. Broyles has appealed her house and land values for 2010. Owner does not feel property is worth \$9,000. Home is vacant and not livable. Visited property Wednesday, 07/14/2010 with Mrs. Broyles to check interior condition. The interior and exterior is in poor condition but repairable and appears to be slowly under construction. There is no longer a back porch, so it was taken off of the home. Johnny and Anissa recommend value of the house to be lowered from \$18,023 to \$10,423 for the 2010 tax year. House recheck in 2012. Board to reviewed and requested maps and explanation of comparable spreadsheet.
3. 41-128A: Evans, Arthell H: 2010 tax year: owner contends he is paying taxes on buildings not on his property. Owner contends the land is 1.8 acres. Mr. Evans has filed a covenant application - his land is adjoining the Evans brother's property already under covenant. Board reviewed, discussed and requested research on individual tracts inside the 35 acres of Evans brother's property to determine covenant eligibility. The Board requests further examination into Mr. Evans claims about buildings on his property – to be processed with appeals.
4. 41-128: Evans brothers: 2010: owners contend that the buildings are not worth listed value. The store building is an old block building with simple tin roof, no central heat or air. This building is not used for business purposes. Owner also contends that the land won't sell for what its valued at per acre. The Board requests further examination into Mr. Evans claims about buildings on his property – to be processed with appeals.
5. Hurley, Edward F. Hurley etal: S24-10 & S24-12: 2010 appeal: Owner contends does not currently own property. Letter of appeal reads as follows:

Mr. Barrett:

I recently received property tax assessment notices for the above mentioned parcels. Attached please find a copy of that Warranty Deed With Reservation of Life Estate dated August 18, 2009 and recorded in Deed Book 567, page 629 in the office of the Clerk of Superior Clerk of Chattooga County, Georgia. Said deed vests a future interest only in the grantees Edward F. Hurley, William B. Hurley and Suzanne Hurley Bowman. Title to the property therein conveyed remains vested in the grantors T. Fay Hurley and Sue Hurley. Please remove my name as the

current owner of said parcels and correct your records to reflect the rightful owners of the property, T. Fay Hurley and Sue Hurley as was previously listed in the digest.

Sincerely,
Edward F. Hurley

Upon examination of the issue the following was determined:

1. When deeds are recorded conveying an interest in property and reserving a "Life Estate" to the Grantors, the tax records are changed to reflect the Grantee's name in which the property is indexed. The Grantor's name in which the "Life Estate" was reserved is listed as a "Life Estate" holder on the tax record as well.
2. If the request by Mr. Hurley is honored, it will be a deviation from the normal indexing procedure. It could cause problems for others researching records because it deviates from the normal indexing pattern. Also, it could cause a problem with confusion for the person doing the indexing unless this is considered to be an exception to the rule in the indexing pattern.
3. There seems to be 3 basic choices for disposing of the issue
 - a. Honor the request in Mr. Hurley's letter and deviate from the standard indexing pattern explaining to the staff this exception is being made by Board decision.
 - b. Honor the request in Mr. Hurley's letter and change the pattern by which these transactions are indexed.
 - c. Deny the request made in Mr. Hurley's letter and send letter of explanation with information for appeal to BOE.
4. Due to the amount of work involved in changing records, it is recommended that either choice a or c is taken to resolve this issue. Board reviewed and requests a letter be sent to Mr. Hurley with explanation of the deed contents with his name in it - letter to be reviewed by the Board before sending out to Mr. Hurley.
5. Roger Jones discussion with the Board: Millage rate rollback and percentage increase: The Board requested a report generated separating the industrial numbers.

V. Meeting Adjourned: 10:20 a.m.

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

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

HTB

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