

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 4, 2010 at 9:00am

Attending: Hugh T. Bohanon (Chairman)
William Barker

Gwyn W. Crabtree
Richard L Richter

- I. Meeting called to order 9:02 am.
a. Leonard Barrett present
b. Wanda Brown present
c. Attorney Chris Corbin present

II. **APPOINTMENTS:**

Items of discussion Attorney Chris Corbin brought to front of agenda as follows:

- a. Cloudland Presbyterian Exempt Properties (not an original item on the agenda)
b. 84-7: Roberson, Jack (ITEM VIII b.)

Board voted to go into executive session at 9:05 a.m. to discuss pending legal litigation.

Motion: Mr. Barker

Second: Mrs. Crabtree

Vote: Mr. Barker, Mr. Calhoun, Mrs. Crabtree and Mr. Richter

Motion to return to regular meeting session at 9:55 a.m.

Motion: Mr. Barker

Second: Mrs. Crabtree

Vote: Mr. Barker, Mr. Calhoun, Mrs. Crabtree and Mr. Richter

Affidavit of executive session attached.

III. **OLD BUSINESS:**

- a. **Minutes:** Meeting Minutes of 07/28/2010 – Board reviewed, approved and signed.
b. **Minutes:** Electronic file update: BOA minutes July 7, July 14, and July 21, 2010 added to www.taxchatt.com - qpublic -home page, bottom left. – Reviewed by Board. This item may be removed from the agenda.
c. **By Laws:** Mr. Barker emailed update of by laws for Board to review.
d. **Employee Meetings:** BOA determined that the 3 month review per employee is due.
e. **Processing Appeals, Letters and Notices:**
 - 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 opinion of County Attorney Chris Corbin for statement in writing on this matter. Leonard forwarded the letter to Attorney Chris Corbin. A copy of the letter to Attorney Chris Corbin is in Mrs. Clowdis' file for BOA to review. – Letter forwarded to Attorney Chris Corbin – Update: Affidavit from Steve Baker for BOA review. – Board of Assessors forwarded affidavit to Attorney Chris Corbin for review.
 - 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 reviewed and approved letter to be mailed to Mr. Glover, BOE Chairman – Remove this item from the agenda per Mr. Bohanon.
 - Hurley, Edward F. Hurley etal:** S24-10 & S24-12: 2010 appeal: Owner contends does not currently own property. Board requests further discussion and update from

Leonard upon his return before sending the letter. Board approved letter prepared by Leonard Barrett informing Mr. Hurley of the board's determination and findings.

IV. **Unknown Properties:** On Hold until after 2010 digest

V. **Shape Files: For Flood Plains:** 2010: Add to our website in qpublic: Cost \$250 per file: Chad Bierkamp requesting BOA reconsider after further review of this item. – Board approved adding one shape file being the flood plains at a one time cost of \$250.00.

Motion made to make this expenditure

1. **Motion: Mr. Barker**
2. **Second: Mr. Richter**
3. **Vote: all in favor**

VI. **NEW BUSINESS:**

a. **Conservation Covenants:** None presented at this time

b. **Information Items:**

- a. BOE minutes: The Board of Assessors is requesting a ledger from Roger Jones with information coming back from the Board of Equalization. Roger processing ledger – move to old business.
- b. Time Sheets: The Board reviewed, approved and signed time sheets.

c. **Invoices, Billing & Expense Reports - Supplies & Office Equipment:**

- a. Tax Assessors Website: qpublic.net: Service Period August 2010: Invoice #10077: Balance Due \$625.00 – Board reviewed, approved and signed.
- b. Computer Central: 07/29/2010: External Hard Drive: Cost \$126.21: Extra back up for all staff computers. – Board reviewed, approved and signed.

d. **Personal Property>Returns:**

- a. 8/93 5: Handi Mart Menlo, Ga: 2010: Personal Property: Owner request BOA accept a late return on commercial furniture, fixtures and equipment in the amount of \$11,789.00 – Previous year reported \$16, 842. After bringing this to Mr. Patel's attention he contacted his accountant. This was inadvertently left off his return by his accountant. Cindy Finster is recommending acceptance of this return. – motion made to accept Cindy's recommendations

1. Motion: Mrs. Crabtree
2. Second: Mr. Barker
3. Vote: All in favor

Leonard suggests Cindy to come in for discussion on return updates in general.

e. **Request For Refunds:**

Leonard discussed Georgia code concerning request for refunds

Motion to incorporate awareness on refund forms that Georgia Code determines refund.

OCGA 48-5-311 – appeal refund

OCGA 48-5-380-error refund.

1. Motion: Mrs. Crabtree
2. Second: Mr. Richter
3. Vote: All in favor

VII. **REQUEST FOR EXEMPT STATUS**

- a. T13-22, T01-3, 55-128, T12-42, T19-24, 39A-46-L03, T01-10, T05-19, 55B-49, T13-41, 55B-30, 63-26-28, 63-26-40; PROPERTIES SEIZED BY UNITED STATES MARSHALL SERVICE; 2010; USMS through Campbell & Brannon, LLC has requested exempt status for these properties – Seeking advise of Attorney Chris Corbin. Move item to old business and hold for further review per Attorney Chris Corbin. County Attorney recommended contacting USMS to request documentation of transfer of title to tax exempt entity to substantiate tax exempt status.

VIII. **REQUEST TO COMBINE REAL ESTATE ACCOUNTS FOR 2010**

- a. MORGAN, CHARLES MILFORD JR.: 30-76: 2010 Appeal and 2011 Covenant Application filed: Owner contends that the property value was not adjusted on the assessment notice to match the return made based on current appraisal. Further review and recommendations requested by the Board. BOA determined that this file should be filtered along with all other appeals.
- b. ROBERSON, JACK: 84-7: 2009 APPEAL to Superior Court: County Attorney requested review of tax data for accuracy. Findings are as follows:

Owner contends:

- 1) Property is valued higher than market value.
- 2) Property is valued higher than similar properties in the area.
- 3) Property is valued higher than properties selected by owner for comparison.

Board requested Attorney Chris Corbin attend meeting of August 4, 2010 to further discuss this issue. – This item discussed under executive session at the beginning of the meeting. County Attorney to report back to BOA.

IX. Appeals:

- a. 39A-95: Barnes, Susan: Tax Year 2010: Appeal filed too late before the BOE in 2009: Mrs. Barnes called to file an appeal this year: She called again the following week and decided not to go through with the appeal. – For Board acknowledgement – The Board determined that a letter be mailed to Mrs. Barnes requesting her signature withdrawing her appeal.
- b. 15-75A; WRIGHT, PHILLIP HUGH & TWYLA D; 2008; NO appeal form located, however property *was* flagged as under appeal; RECOMMENDATION: certify to the County Board of Equalization.

Notes:

- 1. 15-75A and 15-91C Wright Property –no property value change, no records indicating any change, does not qualify for appeal – next appeal filed after deadline.
- 2. BOA requests documentation from Mr. Wright on previously filed appeals.

Motion to accept Roger’s recommendation and motion to deny appeal

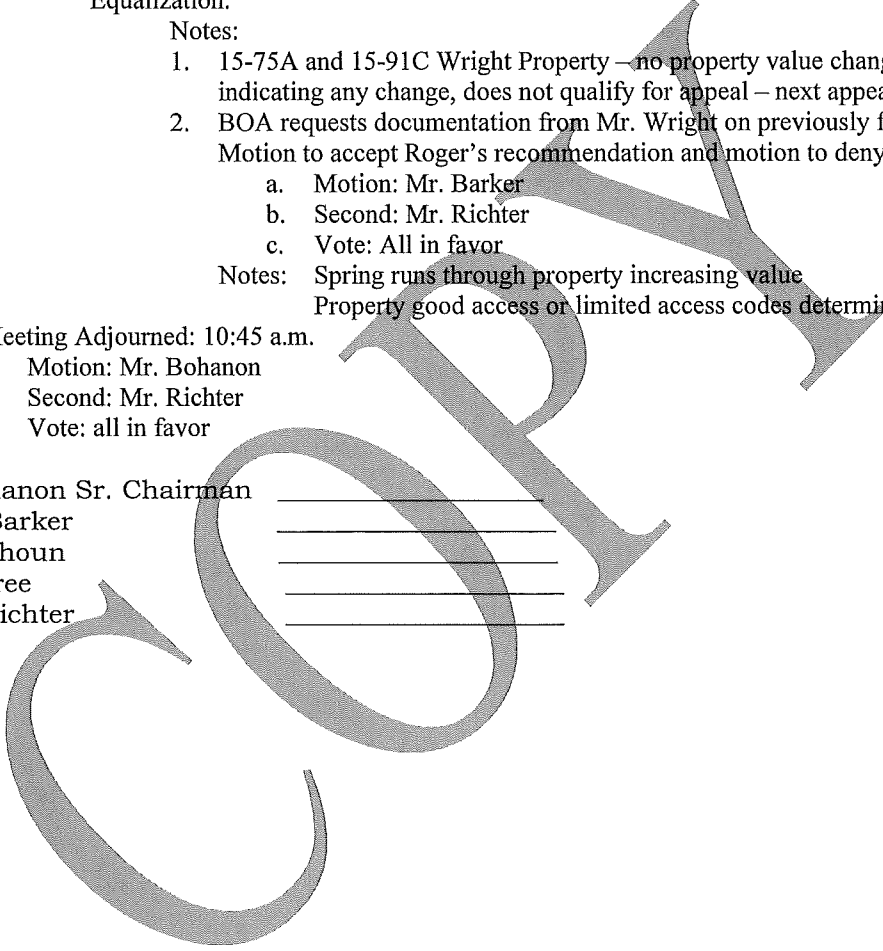
- a. Motion: Mr. Barker
- b. Second: Mr. Richter
- c. Vote: All in favor

Notes: Spring runs through property increasing value
Property good access or limited access codes determined in 1990.

X. Meeting Adjourned: 10:45 a.m.

- 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 _____



Executive Session Discussion:

Cloudland Presbyterian Church 2004

Attorney Chris Corbin presented this item not originally on the agenda due to new findings by Leonard Barrett and Kathy Brown. A matter concerning a tax bills with a lien. Basically, found that all Cloudland Presbyterian properties both previous owners and current must be classified exempt properties.

Recommendation of County Attorney Chris Corbin to allow all Cloudland Presbyterian Exempt.

Motion to revise and agree with Mr. Corbin's recommendation

1. Motion: Mr. Richter
2. Second: Mr. Barker
3. Vote: All in favor

Next Discussion in Executive Session as follows:

- c. ROBERSON, JACK: 84-7: 2009 APPEAL to Superior Court: County Attorney requested review of tax data for accuracy. Findings are as follows:

Owner contends:

- 1) Property is valued higher than market value.
- 2) Property is valued higher than similar properties in the area.
- 3) Property is valued higher than properties selected by owner for comparison.

Board requesting Attorney Chris Corbin attend meeting of August 4, 2010 to further discuss this issue.

Motion made to counter offer \$2,000.00 and correct Forestar properties.

1. Motion: Mrs. Crabtree
2. Second: Mr. Richter
3. Vote: all in favor
 - a. BOA requesting Forestar figure updates.