

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 11, 2010 at 9:00am

Attending:

David Calhoun
Gwyn W. Crabtree
Richard L Richter

- I. Meeting called to order 9:10 am.
a. Leonard Barrett present
b. Wanda Brown present
- II. **APPOINTMENTS:**
- III. **OLD BUSINESS:**
- a. **Minutes:** Meeting Minutes of 08/04/2010 – Board reviewed, approved and signed.
- b. **BOE Minutes:** The Board of Assessors is requesting a ledger from Roger Jones with information coming back from the Board of Equalization. Board acknowledged that Roger is still processing ledger – Roger presented copy of “in process” document for inspection.
- c. **By Laws:** Board determined that the updated by laws should be discussed when all members are present.
- d. **Employee Meetings:** BOA to set up group meeting with office staff. Employee 3 month reviews are due. Board acknowledged and discussed with Leonard getting his progress report on employees.
- IV. **Processing Appeals, Letters and Notices:**
- 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. – Wanda mailed letter on Thursday, August 5, 2010. Board acknowledged and reviewed. Keep on agenda until response is received from Ms. Barnes.
- b. **15-3A: Clowdis, Bonnie W.:** Tax Year 2008: 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. Update: Affidavit from Steve Baker for BOA review. – Board of Assessors forwarded affidavit to Attorney Chris Corbin for review. Mr. Corbin responded with a written statement to Leonard that in his opinion the covenant should be granted. Board waiting for all members to be present to discuss this item.
- c. **S24-10 & S24-12: Hurley, Edward F. Hurley etal:** 2010 appeal: Owner contends does not currently own property. Board approved letter prepared by Leonard Barrett informing Mr. Hurley of the Board’s determination and findings. Wanda made copies of the letter and mailed to Mr. Hurley. – Leave on agenda for Mr. Hurley’s response.
- d. 15-75; WRIGHT, PHILLIP HUGH; 2008; no documentation of appeal filing; contacted appellant per BoA instructions (07/28/2010); awaiting reply.
- e. 15-75A; WRIGHT, PHILLIP H & TWYLA D; 2008; no documentation of appeal filing; contacted appellant per BoA instructions (07/28/2010); awaiting reply.
- RECOMMENDATION: certify to the County Board of Equalization. BOA requested documentation from Mr. Wright pertaining to previous filed appeals.
– Wanda called Mr. Wright 4:10 p.m. Thursday, August 5 and his voice

mail answered. She left a message for him to contact our office concerning his previous appeals on parcels 15-75 and 15-75A. Mr. Wright returned call and is attempting to locate his copies. Board suggests holding off on researching archives until further update from Mr. Wright.

- f. **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 – Attorney Chris Corbin holding this item for further review. This item still under review pending legal litigation. County Attorney recommended contacting USMS to request documentation of transfer of title to tax exempt entity to substantiate tax exempt status. Roger to send a letter to Ms. Bones asking for documentation of title transfer. Waiting on further update from Roger.
- g. **84-7: ROBERSON, JACK:** 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.

This item discussed under executive session in meeting August 4, 2010. - Still waiting on

Attorney Chris Corbin to report back to the Board of Assessors.

- V. **Shape Files: For Flood Plains:** 2010: Add to our website in public: 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. Chad to provide an update when information is available from our website coordinator.

- VI. **Unknown Properties:** On Hold

VII. **NEW BUSINESS:**

- a. **A Digest Submission:** 2010 DIGEST SUBMISSION: Submitted by Roger Jones. Board reviewed and discussed briefly with Roger Jones – Roger will have forms requiring chairman's signature ready by next week's meeting.
- b. **Appeals:** At present 71 appeals have been filed for 2010.
1. **78-31; ANDERSON, RALPH AND ODELL;** 2010; BoA considered value of older house under appeal – did not review land value which is also under appeal; Property is under a C/LU covenant. Recommendation per Roger Jones to keep land value the same. - Board accepted recommendation, approved and signed.
 2. **51-35; ELROD, LABRON STEWART;** 2008; value of house in contention – appellant (Elsie Elrod) reports house is unlivable; land reviewed as well. Recommendation per Roger Jones to keep house value at \$5,000. -Board accepted recommendation, approved and signed.
- c. **Conservation Covenants:**
1. Board reviewed, approved and signed agricultural covenants as follows:
 - a. 64-27: Thomas, Jackie: 2010: approved
 - b. 85-19: Frey, Dorothy: 2010: approved
 2. **81-10: Owens, Chris & Molly;** 2010: transfer of property: Deadline is August 16, 2010: possible breach of covenant: Board determined that a response to Owen's attorney in a letter informing them that if the transaction occurs January 1 or later there is no breach.
- d. **Exempt Property Application:** 75-L31: Oak Hill Missionary Baptist Church: 2010: Services for Oak Hill Missionary Baptist Church: To use exclusively for purely public charity: 100% of property is actively used for exempt purpose – Board to discuss with all members present – add to old business next agenda.

VIII. **Information Items:**

- a. Board members received checks
- b. **Training Classes:** GCP Registration: 9/27-10/1, 2010: Wanda Brown, Gwyn Crabtree, Cindy Finster and Anissa Grant: Registered for IA Assessment Fundamentals. Hotel reservations have not been made due to the class possibly being full; we're waiting on confirmation of

registration. – Board acknowledged and also discussed Wanda Brown attending class in Athens, November 2010.

- c. Leonard Barrett added to agenda a reported incident of Employee Anissa Grant’s injury from a dog bite. – Board suggests filling out accident report with Anissa’s statement rejecting any medical care for next agenda.

IX. Invoices, Billing, Expense Reports & Office Supplies:

- a. Notary Stamp: 8-5-2010: Chattooga Printing: invoice on notary stamp for Wanda Brown – Board approved and signed invoice.

X. Personal Property>Returns:

- a. **S28/3: Smoke Shop Biral Corp:** 2010 tax year: Personal Property: Owner requests BOA accept a late return in the amount of \$17,369.00 which includes \$2,369.00 for commercial furniture/fixtures and \$15,000.00 for inventory. He has lessened his inventory due to slow sales. His previous year return was \$37,369.00 which \$35,000.00 was inventory. Cindy Finster is recommending approval of this return. Board accepted recommendation and approved return.
- b. **M01/11 5: Brown & Howard Logging:** 2010 tax year: Personal Property: Ms. Cathy Brown is requesting BOA take this record off the digest. The business opened August, 2004. A value was placed on this account in the amount of \$100,000.00 The Corporation was dissolved May 16, 2008 with no taxes ever being paid and no return has been received. Cindy Finster is recommending the removal of this account. Board reviewed and requests more information on where the equipment has gone. – **Add to old business next week.**
- c. **Board requested Cindy Finster maintaining a compiled summary of returns.**

XI. Refund Requests:

- a. **17-11: Randy Gilley tax yr. 2009:** Purpose: Owner received a past due bill for 2009 and house is burned down. Owner wants to have bill adjusted before paying. According to Mary Bullard, house was confirmed burned in May 2007, with a fire report. Owner states he has received a refund for 2007 and 2008. His request for refund is for year 2009. Board reviewed, approved and signed.

XII. Meeting Adjourned: 10:10 a.m.

- a. Motion: Mr. Calhoun
- 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