

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 18, 2010

Attending:

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

- I. Meeting called to order 9:00 am.
 - a. Leonard Barrett present
 - b. Wanda Brown present
- II. **APPOINTMENTS:**
- III. **OLD BUSINESS:**
 - A. **Minutes:** Meeting Minutes of 08/11/2010 – 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. Roger presented database printout that shows each property containing values set by BOA and the BOE decision either agreeing or changing values. BOA questioning extreme drops on some accounts and asked for monthly report from Roger Jones.
 - C. **By Laws:** Board discussed and determined these changes be made:
 1. **Amend Section 5 of By Laws or take out**
 2. **Amend Section 8 – past chairman fill in when chairman is unavailable**
 - D. **Digest Submission:** Mr. Bohanon, Chairman; signed and approved digest submission documents presented by Roger Jones. Board requested a CD of 2010 digest submission packet upon completion.
 - E. **Employee Meetings:** BOA to set up group meeting with office staff. Employee 3 month reviews are due. Leonard informed the Board that he had final progress reports on each new employee. Board to review progress reports and then hold individual employee reviews.
 - F. **Board added discussion item:** Accident report: Anissa Grant: Dog bite
 1. **Board requests letter with Anissa's statement denying medical care and her requests not to turn in an accident report.**
 2. **Board determined that making an accident report in event of any injury is no longer an option.**
 - G. **Exempt Property Application: 75-L31: Oak Hill Missionary Baptist Church:** 2010 application: 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 08/18/2010.
 1. Board wants to discuss this application with all members present in light of the advice given the Board by the County Attorney concerning the Cloudland Presbyterian Church and its recent application for exempt status. Based on this case, the Board had discussed establishing a written standardized guideline for application of exempt status.
 2. This property is a wooded 1.77 acre tract on the west side of the Oak Hill Baptist Church Road across from the tract on which the church building and parking area is located. A copy of the tax map is attached to the application.

3. According to the application there is no improvement on the tract (at least the improvement value on the application is indicated as \$0). Also, no structures can be determined from the aerial photo. The property has not been recently visited to verify its use.
4. The property for which Oak Hill Baptist Church applied for tax exempt status is very similar to other churches which have exempt status. It is similar in that several other churches also have wooded areas in proximity to the church building. It is recommended therefore, that until such time as a standard is set, exempt status be approved for the tract in question.

MOTION TO GRANT EXEMPT STATUS

1. Motion: Mr. Barker
2. Second: Mr. Richter
3. Vote: Three in favor – Mr. Barker, Mr. Richter and Mr. Calhoun
4. Also correct Welcome Hill as Board discussed when Cloudland Presbyterian was revised in a previous meeting they agreed to revise Welcome Hill.

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. No response to date from Ms. Barnes – to remain on agenda.
- 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 is. Cindy mailed letter to Brown and Howard Logging on August 17, 2010 requesting information on where the equipment is. The Board will review this item when Cindy receives response from Brown & Howard.
- C. **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 discussed and made motion to grant covenant approval in name of William B. Hair.
 1. Motion: Mr. Barker
 2. Second: Mr. Richter
 3. Vote: all in favor
- D. **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. PDF document emailed to Board members of Mr. Hurley's response to Mr. Barrett's letter.

Items to consider in what Mr. Hurley is requesting as follows:

- There are several other tracts involved which Mr. Hurley has not requested be changed into his parent's name.
- There are 263 other "Life Estate" holders that we would need to go back and change to suit this format Mr. Hurley requests in order to have all formats the same.

Board reviewed and made motion to revise documents to reflect back into Faye and Sue Hurley's names.

1. Motion: Mr. Barker
2. Second: Mr. Calhoun
3. Vote: Three Board members in favor: Mr. Richter, Mr. Barker and Mr. Calhoun

E. **81-10: Owens, Chris & Molly:** 2010: transfer of property: 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. Wanda to present copy of email sent to Lee Perkins, attorney. Also copy of figures Leonard estimated of penalty for breach of covenant emailed to Mr. Perkins with file for BOA review. After investigating further this property was never under covenant – the Owen's paid covenant recording fee to continue a covenant that never existed. Therefore, any transfer of property would not be a breach. Board is waiting for response to estimate of penalty email from Mr. Perkins. **The Board of Assessors determined that there is no action to be taken at this time.**

F. **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. County Attorney to report back to BOA.

G. **15-75A; WRIGHT, PHILLIP H & TWYLA D; 2008;** no documentation of appeal filing; contacted appellant per BoA instructions (07/28/2010); awaiting reply.

H. **15-75; WRIGHT, PHILLIP HUGH; 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. No response from Mr. Wright as of 8/17/2010. Board determined extending hold until the end of 2008 appeal list

I. **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 submitted a copy of email from Kristi Bone confirming request for exempt status is made for 2011 tax year. Board reviewed and asked for document verifying transfer of title from Roger.

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. Chad to provide an update when information is available from our website coordinator. Board acknowledged the extension on this project.

VI. **Unknown Properties:** On Hold

VII. **NEW BUSINESS:**

VIII. **Appeals:** At present 86 appeals have been filed for 2010. Board requested a list of appeals be emailed from Wanda to each member

IX. **Conservation Covenants:**

- a. **39-51: Flood, Kenneth:** 2009: Covenant application for 19 acres: Filed covenant in conjunction with his appeal as of August 14, 2009: Board of Assessors approved value changes for both buildings listed under 39-51 appeal: Follow up with notice of value

changes be mailed to Mr. Flood: Requesting covenant application be approved: Board moved to approve:

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

b. **15-16: Smith, Nancy Wilson: 2010: inquiry by owner to confirm whether or not transferring to niece would result in penalty.** April Lee Wilson Adams, niece will keep covenant going if approved; she requested a letter/statement of BOA's decision be forwarded to Mrs. Wilson. Board reviewed and concluded that a letter referring to GA. Code: 48-5-7.4i may be sent to property owner.

c. **Board reviewed, approved and signed agricultural covenants as follows:**

- 1. 39-51: Flood, Kenneth: 2009 covenant: approved
- 2. 15-3A: Hair, William B: 2008 covenant: approved

X. **Employee Time Sheets & Information Items:**

- a. Employee Time Sheets: Board reviewed, approved and signed
- b. Milage Rate: 2010: Meetings on Winters Raises Milage Rate: Wanda emailed copy to Board Members for review. Board reviewed and discussed.

XI. **Invoices, Billing, Expense Reports & Office Supplies:** None to present at this time

XII. **Personal Property>Returns:** None to present at this time

XIII. **Refund Requests:** None to present at this time

XIV. Meeting Adjourned: 10:10 a.m.

- a. Motion: Mr. Barker
- 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

HTB

 William M. Barker

 David A. Calhoun

 A. J. Richter

