

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 25, 2010

Attending:

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

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

II. APPOINTMENTS:

III. OLD BUSINESS:

- A. **Minutes:** Meeting Minutes of 08/18/2010 – 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. No updates at this time. Board instructed Wanda to name this item BOE Report.
- C. **By Laws:** Board discussed and determined these changes be made: Amend Section 5 of By Laws or take out. Amend Section 8 – past chairman fill in when chairman is unavailable. Wanda typed revised copy of by laws with corrections discussed in meeting 08/11/2010 and emailed link to board members. Also copies available with agenda 8/25/2010. Board instructed Wanda to order volume Robert's Rule of Order. Make revisions as follows and forward copies to Attorney Chris Corbin and Board members. Wanda revised section 5 taking out secretary and section 8 to read as follows: The Chair shall convene regularly scheduled board meetings, shall preside at all meetings. Call special meetings as necessary, sign necessary correspondence and reports, and delegate an acting chair in his absence.
- D. **Digest Submission:** 2010 DIGEST SUBMISSION: In meeting 08/11/10 the Board requests a CD of completed digest. Mr. Bohanon, Chairman; signed and approved digest submission documents presented by Roger Jones. This item on hold – waiting for levy and mileage rate and digest documents requiring Kathy Brown's and Commissioner Winter's signatures.
- E. **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. 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. Board advised Wanda to separate Employee meetings and Employee 3 month reviews.
- F. **Exempt Properties:** Welcome Hill Baptist Properties: 55B-8, 55B-7, 55B-7-A & 55-63B: 2010: correct exemption for Welcome Hill Baptist as we corrected exemption for Oak Hill Baptist and Cloudland Presbyterian: Chad entered exempt status for 2010/2011 per BOA decision in minutes 8/18/2010 – verifying with Board that this is correct years to be exempted. Board verified that the exempt status is in fact for 2010 forward.

G. **Processing Appeals, Letters and Notices:**

1. **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. 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 meeting August 11, 2010. Keep on agenda until response is received from Ms. Barnes? **Still awaiting response from Ms. Barnes as of 8/25.**
2. **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. Board reviewed and requests more information on where the equipment is. The property was repossessed in the spring and summer of 2006 by John Deer Credit and GE Credit Corporation. Cindy Finster is recommending the removal of this account. Board made a motion to remove this account:
 - a. Motion: Mr. Barker
 - b. Second: Mr. Calhoun
 - c. Vote: all in favor
3. **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.

NOTE: The Board instructed this item is to be corrected in the Meetings Minutes of August 4, 2010. The motion is corrected to reflect names of members who voted to go into executive session as well as the names of members voting to return to regular session.

4. **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.

LETTER READS AS FOLLOWS:

Dear Property Owner,

The Board of Assessors reviewed your concerns involving 88 acres previously owned by Nelson Lee Wilson, now owned by Nancy Wilson Smith. The Board understands your question as follows:

1. Will there be a penalty involved if you transfer the 88 acres under covenant to your niece whom will continue covenant?

The rule of the Georgia Code on this matter is as follows:

O.C.G.A. 48-5-7.4 (i) – Official Code of Georgia

If ownership of all or a part of the property is acquired during a covenant period by a person or entity qualified to enter into an original covenant, then the original covenant may be continued by such acquiring party for the remainder of the term, in which event no breach of covenant shall be deemed to have occurred.

Board review and approved letter to be mailed to property owner Nancy Smith and copy to April Lee Wilson. Take off next agenda

5. **15-75A; WRIGHT, PHILLIP H & TWYLA D;** 2008; no documentation of appeal filing; contacted appellant per BoA instructions (07/28/2010); awaiting reply.
6. **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 8/25/2010.

Board put this item on hold until end of 2008 appeals.

7. 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

CONTENTION: USMS through Campbell & Brannon, LLC has requested exempt status for these properties-
FINDINGS: 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 e-mail 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. -----Week of 08/16/2010 County Attorney provided copy of documentation he indicates transfers title. Said document is a "Partial Final Order and Judgment of Forfeiture" in Criminal Action NO. 4:07-CR-20-02-RLV filed June 11th, 2009 in the "United States District Court" in Rome Georgia. United States District Court Judge Robert L. Vinings Jr. ordered forfeiture of properties to the United States applied to a \$1,000,000 dollar judgment against the defendant. Those properties are described in the order as 709 Welcome Hill Road Trion, 695 Welcome Hill Road Trion, 301 Raccoon Creek Road Summerville, 225 Given Street Summerville, Lot 1 City Heights Summerville, 829 Filter Plant Road Summerville, Lots 7 & 8 Cooper Heights Summerville, 59 Tenth Street Trion, 557 Josh Ward Road Lyerly, Proceeds in the amount of \$62,967.95 from the sale of 473 Brock Road Summerville and 92 West Halls Valley Road.

RECOMMENDATION: Upon delivery of the Court Order, the County Attorney recommended these properties be exempt for the tax year 2010.

Motion made to exempt only the properties owned by USA by January 1, 2010:

- a. Motion: Mr. Barker
- b. Second: Mrs. Crabtree
- c. Vote: all in favor

H. 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 reported that the website coordinator is on vacation out of the office and the next update to our website may be August 25, 2010. Board acknowledged.

I. Unknown Properties: On Hold

IV. NEW BUSINESS:

V. Appeals: TOTAL APPEALS AS OF 8/25/2010: 88 by deadline (plus 9 more after deadline listed below)

a. Motion made to accept late appeals:

1. Motion: Mrs. Crabtree
2. Second: None
3. Motion is dead

b. 27-001: Cole, Gay J: 8-20-2010: Owner filed appeal 2 days late: Owner requesting her appeal accepted even though filed passed deadline: Property is under agricultural covenant and owner contends that the property value is too high. Wanda is presenting this appeal now due to appeals filed late not processed in system without Board's acceptance. Board reviewed and denied.

1. Motion to deny late appeals and send letters informing appellant's of denial.
2. Motion: Mr. Barker
3. Second: Mr. Calhoun
4. Vote: Mr. Barker – Mr. Calhoun – Mr. Richter

c. 46-19-TR-13: Lyles, Robert G.: 8/20/2010: Mr. Lyles contends he was in the hospital from February 28-March 4, 2010: Hospitalized again March 12, 2010-through 17 of month (Mr. Lyles filled out his appeal – dates are not clear): Owner appealing buildings per Cindy Finster. Wanda is presenting this appeal now due to appeals filed late not processed in system without Board's acceptance. Board reviewed and denied.

1. Motion to deny late appeals and send letters informing appellant's of denial.
2. Motion: Mr. Barker
3. Second: Mr. Calhoun

4. Vote: Mr. Barker – Mr. Calhoun – Mr. Richter
- d. Shafer Properties: S-22-36, 5-5-TR6, 7A5-22; Skylands@Lookout LLC 22-27, 33-4; Turtle Time Inc. 2-30-A & 1-1; Shafer, Thomas R.: 2010 tax year: filed appeals on all his properties: Email sent to primerealty two days passed deadline. Wanda is presenting this appeal now due to appeals filed late not processed in system without Board's acceptance. Board reviewed and denied.
1. Motion to deny late appeals and send letters informing appellant's of denial.
 2. Motion: Mr. Barker
 3. Second: Mr. Calhoun
 4. Vote: Mr. Barker – Mr. Calhoun – Mr. Richter
- VI. **Conservation Covenants:** No applications to present at this time
- VII. **Employee Time Sheets and/or BOA Checks:** Board members received checks
- VIII. **Information Items:**
- A. **47A-40: Barksdale, Rodney:** 2004 thru 2009: correction of billing:
Contention: Owner was not taxed on property.
Determination: Property was taxed in error in the name of Tim Young for the years 2004 through 2009. Mr. Young was sent notices of intent to levy. He responded that he never owned the property in question. Property records and deeds were checked. Deeds indicated that Mr. Barksdale never sold the property in question to Mr. Young. A refund was issued to Mr. Young as a result. The property has not been yet re-billed in the name of Rodney Barksdale. See copies of property records, map and refund for verification of determination.
Recommendation: re-bill in name of Rodney Barksdale.
Motion to re-bill in name Rodney Barksdale
1. Motion: Mr. Richter
 2. Second: Mrs. Crabtree
 3. Vote: all in favor
- b. **Accident Reported:** Anissa Grant: August 2010: Anissa's signed statement reporting dog bite injury and her denial of medical attention. Board reviewed and instructed getting Anissa's signature before the Board approves and signs.
- IX. **Invoices, Billing, Expense Reports & Office Supplies:**
- A. **Office Supplies:** Office Depot: Ordered July 22, 2010: Total amt due: \$6.99, \$30.78, \$53.30 payment due date: August 28, 2010. Board reviewed, approved and signed.
- B. **Tax Assessors Website:** qpublic.net: 8-20-2010: Invoice #100908: amount due \$625.00: Board reviewed, approved and signed.
- C. **Keypad for laptop:** Refurbished keypad can be purchased for approximately \$60.00: Johnny and Anissa's laptop used for field work is missing keys.
1. Motion made to purchase refurbished keypad
 2. Motion: Mr. Calhoun
 3. Second: Mr. Richter
 4. Vote: all in favor
- X. **Personal Property>Returns:** No items to present
- XI. **Refund Requests:**
- A. **M24/57 C: Wells, Chad:** 2009: Personal Property: Mr. Wells is requesting BOA remove one record from his account as there has been duplication. The concrete plant opened the later part of 2007 with personal property account set up including a Bobcat. Our office received a UCC report on the Bobcat opening another account on the same Bobcat equipment. Mr. Wells received and paid two bills for 2009. Cindy Finster is recommending the refund and the removal the duplicate account on the bobcat. Board reviewed and requests description illustrate both bills – move to old business next week.
- XII. **Requesting disability approval:**
- A. **P10/44: Croy, Robert B.:** 2011 tax year: Real Property: Mr. Croy is a veteran requesting BOA approve his 70% disability. He served in Vietnam and then in Afghanistan where he was shot. Cindy Finster is recommending this request be approved. Board reviewed and denied.
1. Board determined that according to GA. Code 48-5-48 Section 1 – Veteran must be 100% disabled to qualify for disability exemption.

- 2. Board instructed Wanda, secretary to send a letter to Mr. Croy thanking him for his service to his country and inform him that he may re-apply in the event his status changes to 100% disability.

XIII. 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

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A. Crabtree

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