

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 1, 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, Chief Appraiser - present
 - b. Wanda Brown, Executive Secretary - present

- II. **APPOINTMENTS: Mr. Bohanon advised Wanda to move appointments to end of agenda.**
 1. **Appeals Discussion:** Johnny and Anissa requested to be added to agenda under appointments to discuss their format in processing appeals. Board approves 2010 appeal format presented by Johnny Pledger and Anissa Grant with no motion necessary.
 - a. **48C-57: McPhail, Terry & Denise:** 2010 tax year: owner contesting value: after Johnny and Anissa investigated the claim, an error for years 2007, 2008 and 2009 in the sketch was corrected: this resulted in the value amount going down from contested amount of 144,370.00 to corrected sketch amount 137,601.00. Wanda contacted the owner and she is satisfied with the corrected amount and will withdraw her appeal. She is requesting refund for 2007, 2008 and 2009. Johnny is recommending value change acceptance and refund. Board reviewed and approved.
 1. **Motion to approve recommendation – Mr. Barker**
 2. **Second: Mr. Richter**
 3. **Vote: all in favor**
 - b. **35-56: Nuckolls, Milton & Ruth:** 2010 tax year: owner contends that the value is too high: Johnny and Anissa visited the house 8/24/2010, met with the owner and inspected interior. Owner has gutted the house – sills and floor joists rotted – owner states he will tear the house down this winter.
Johnny and Anissa recommend value be adjusted to \$3,000 then re-check in 2011 and 2012. Johnny also recommends processing on as an appeal and sending out new assessment notice. Board reviewed and denied recommendation.
 1. **Motion not to change year 2010 and to re-visit property in 2011 – Mr. Barker**
 2. **Second: Mr. Calhoun**
 3. **Vote: all in favor**

- III. **Assessors Website Revised:** Chad Bierkamp; 2010 Updated website; Chad designed a new assessors website. The assessors website design already in place is outdated. Chad designed a new website using an easier and more efficient method. Chad presented website updates. The Board acknowledged and approved of the revisions.

- IV. **OLD BUSINESS:**
 - A. **BOA Minutes:** Board agrees that Old Business should appear first on the agenda.
 1. Meeting Minutes 08/25/2010 – Board reviewed, approved and signed.

2. Meeting Minutes 08/04/2010 – Revised minutes to reflect names of all members voting to go into executive session on Cloudland Presbyterian Exempt Properties and Jack Roberson 84-7. Board reviewed, approved and signed.
- B. **BOE Monthly Report:** Roger submitted 2008 yearly report. The Board is requesting a report that shows updates in data a month at a time.
- C. **By Laws:**
1. Attorney Chris Corbin submitted his recommendation of revisions forwarded to BOA via email. Revised copy of Bylaws including Attorney Corbin's and BOA revisions available for meeting September 1, 2010. The Board's discussion led to Mr. Barker taking responsibility for revising bylaws to concur with their verbal revisions.
 2. **Leonard ordered a copy of Robert's Rules of Order.** Board acknowledged the book is in route.
- D. **Digest Submission:** 2010 DIGEST SUBMISSION: In meeting 08/11/10 the Board requests a CD of completed digest. Digest was accepted – CD's of digest for each Board member available. Each Board member received a CD of the digest submission.
- E. **Employee Group Session:** BOA to set up group meeting with office staff. The Board advised that the next scheduled meeting on September 8 should include the group employee session.
- F. **Employee 3 Month Reviews:** Employee 3 month reviews are due. Board acknowledged and discussed with Leonard getting his progress report on employees. INSERT UPDATE FOR MEETING: Leonard emailed first quarter reviews for Wanda Brown, Cindy Finster and Chad Bierkamp. The Board is reviewing and will email Leonard their response.
- G. **Exempt Properties:** Cloudland Presbyterian, Oakhill Baptist and Welcome Hill are updated. 2010 addresses removed from system to ensure exempt properties do not receive a bill. Board acknowledged.
- H. **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?
 2. **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. The Board instructed Wanda correct this item to reflect names of members who voted for executive session as well as the names of members voting to return to regular session. Wanda made corrections in August 4 minutes. Chad to resend corrected minutes to Website once signed by Board. Updated version of August 4 minutes presented in item I(b) old business.
 3. **15-75A; WRIGHT, PHILLIP H & TWYLA D; 2008;** no documentation of appeal filing; contacted appellant per BoA instructions (07/28/2010); awaiting reply.
 4. **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.

- I. **M24/57 C: Wells, Chad: 2009:** Personal Property: Mr. Wells is requesting BOA take one of his records off the digest and refund him for overpayment for 2009 on one of the accounts. The concrete plant opened the later part of 2007 at which time a personal property account was set up which included a bobcat. This office received a UCC report on the Bobcat and another account was opened with the same Bobcat. Mr. Wells received two bills in 2009 for the same piece of equipment and he paid both of them. Cindy Finster is recommending the refund and the removal of one account. Board reviewed, approved and signed.
- J. **Shape Files: For Flood Plains: 2010:** Add to our website in qpublic: Cost \$250 per file: 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. Chad received message from website placing our request at high urgency.
- K. **Unknown Properties:** On Hold
- V. **NEW BUSINESS:**
 - a. **Appeals:** Total as of digest submission: 92 APPEALS: The Board determined that they will not hear any more appeals until the 2008 appeals are completely finished.
 - b. **Conservation Covenants:**
 - 1. **43-12: Bonura, Vincent and Pauline:** 2009 continuation of covenant: purchased property 89.7 acres already under covenant – buyer wishes to continue covenant: Recommending continuation to prevent breach of covenant. Board reviewed, approved and signed. Board requests status on bank account balance for conservation applications.
 - c. **Employee Time Sheets:** Time Sheets for PE 09/01/2010: Board reviewed, approved and signed.
 - d. **Information Items:**
 - 1. **Accident Reported: Anissa Grant:** August 2010: Anissa's statement reporting dog bite injury and her denial of medical attention. Board reviewed, approved and signed
 - 2. **Mr. Bohanon received** The University of Georgia and Georgia Property Tax News
 - 3. **Mr. Barker received** Georgia Property Tax News
 - 4. **BOA Members received** University of Georgia Conference Center & Hotel Confirmation printout.
 - e. **Short Course-Athens in November:** Board acknowledged and discussed looking at the budget before deciding to enroll in short course.
 - f. **SB 346 Presentation:** Email from Sandi Ferguson to GAAO Members: Summer Conference for GAAO 09/29/2010. Requesting members to reply if they wish to attend. Board acknowledged and discussed.
 - g. **Training Courses:** Wanda Brown, Gwyn Crabtree, Cindy Finster and Anissa Grant have been successfully enrolled in Course I-A Assessment Fundamentals scheduled for September 27-October 1, 2010. Wanda forwarded enrollment packet to each one enrolled.
 - h. **Education History:** Mr. Richter received Department of Revenue email from Leonard
 - i. **Invoices, Billing, Expense Reports & Office Supplies:**
 - 1. **Georgia Official Code 2010:** Lexis Nexis: 08/16/2010: Invoice # 0582463X: Balance \$34.11: Invoice# 05824621: Balance \$13.71 Board reviewed, approved and signed.
 - j. **Personal Property>Returns:**
 - 1. **S26/42: Continental Laundry & Game Room:** 2010 tax year: Personal Property: The amount reported for 2006 was \$28, 710.00 on personal property. However, Larry Howard owner of the property evicted the tenant approximately two years ago. No taxes have been paid for 2008 or 2009 and there is no property to be levied on. Mr. Howard has been in contact with Mr. Ocei and he is now living in Africa. There has been only one personal property return filed and that was for 2006 (\$28,710.00). Board reviewed and requested verification on locating equipment.

k. Refund Requests:

- 1. 47-5: Sumner, Richard E.: 2009 tax year: Mobile home value was included in 2009 Real Estate account – refund to correct clerical error. Board approved refund in minutes June 2, 2010. Board reviewed and signed.

l. Requesting disability approval:

- 1. P10/44: Croy, Robert B.: Wanda mailed letter to Mr. Croy along with copy of Georgia Code explaining his denial of 70% disability exemption. Letter below for Board acknowledgement reads as follows:

Robert B. Croy & Peggy Diane
 277 Moore Street
 Summerville, GA 30747

Dear Property Owner,

We regret to inform you that your request for 70% disability exemption has been denied. The Board of Assessor's determined that according to GA. Code 48-5-48 Section 1, a Veteran must be 100% disabled to qualify for disability exemption. A copy of the Georgia Code is enclosed with this letter. The Board of Assessors would like to take this opportunity to thank you for your service to our country. You may re-apply in the event your disability status changes becoming 100%.

Thank You,
 Wanda Brown, Assessor's Office
 Board reviewed and approved the letter

VI. Meeting Adjourned: 10:35 a.m.

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

Hugh T. Bohanon Sr. Chairman
 William M. Barker
 David A. Calhoun
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