

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 8, 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. Old Business:
- A. **BOA Minutes:** Meeting Minutes 09/01/2010 – Board reviewed, approved and signed.
- B. **BOE Report:** Board acknowledged that there were no meetings for August.
- C. **By Laws:** 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. Mr. Barker making revisions to report back to the Board. Mr. Barker made revisions and gave a copy to Attorney Chris Corbin in the meeting for review.
- D. **Employee Group Session:** Employee group session scheduled for today (September 8, 2010). Group session moved to the end of meeting.
- E. **Employee 3 Month Reviews:** Employee 3 month reviews are due. Board acknowledged and discussed with Leonard getting his progress report on employees. Leonard emailed first quarter reviews for Wanda Brown, Cindy Finster and Chad Bierkamp. BOA still reviewing – to report back to Leonard.
- F. **Exempt Properties:** No Report on remaining exempt properties
- G. **Processing Appeals, Letters and Notices:**
- a. **39A-95; Barnes, Susan:** Tax Year 2009 appeal. She called before the BOE in 2009; Mrs. Barnes called to file an appeal this year. She called and decided not to go through with the appeal. The Board determined to not take Barnes requesting her signature withdrawing her appeal. – Wanda mailed letter of appeal. Board acknowledged and reviewed meeting August 11, 2010. Keep on agenda from Ms. Barnes?
- b. **15-75A; WRIGHT, PHILLIP H & TWYLA D;** 2008; no documentation of appeal filing; contacted appellant per BoA instructions (07/28/2010); awaiting reply.
- c. **15-75; WRIGHT, PHILLIP H & TWYLA D;** 2008; no documentation of appeal filing; contacted appellant per BoA instructions (07/28/2010).
- RECOMMENDATION:** 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.
- H. **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). Cindy is recommending removal of property account. Board reviewed and requested verification on locating equipment. Board member, Mr. Richter investigated the property and equipment. His findings were that the equipment was set outside the building and picked up for waste.

Board reviewed and accepted recommendation to remove the account.

- a. Motion: Move to delete by Mr. Barker
- b. Second: Mr. Calhoun
- c. Vote: all in favor

Cindy to provide document for Board to sign at meeting 09/15/10.

- I. **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. No further update.

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

III. **NEW BUSINESS:**

A. **Appeals:**

- a. **47A-06: HATFIELD, THELMA IRENE:2008 APPEAL:**
 - i. Concern: Owner contends property would not sell for current tax value due to "condition of surrounding property". Owner feels value is no more than the previous year value of \$46,826.
 - ii. Findings: Subject property is valued just below mid range of sale of similar properties (see sales study). Previous value for tax year 2007 was \$46,826. The current value for tax year 2008 is \$ 55,411. The property owner seems to be concerned about affecting the value of her property is the property adjoining to the east. It is a double-wide mobile home that has unfinished addition on back and is overgrown with vegetation in the back.
 - iii. Recommendation: leave value as notified at \$55,411 for tax year 2008.
Board reviewed and approved the recommendation.
Motion: move to leave value – Mr. Barker
Second: Mr. Richter
Vote: all in favor
- b. **73-50C; SPEARS, RALPH & WANDA L: 2008;** \$ 35,980 in contention – Value increase from 2007 approx \$ 58,000; Equity study on land, and sales study on both house and land support 2008 appraisal; Error in acreage; RECOMMENDATION: correct acreage – otherwise no change; 2007 value - \$ 146,390 2008 Appraisal - \$ 204,980 Recommended value - \$ 202,042
Board requests more details concerning verification of completed attic.
Motion for BOA members to go out as a group to review homes under appeal
Motion: Ms. Crabtree
Second: Motion is dead

- B. **Appointments:** Attorney Chris Corbin has been added to the September 8, 2010 meeting to discuss Jim Beatson and Jack Roberson per his request.

- C. **BEATSON, JIM:** Attorney Chris Corbin recommended BOA enter into executive session for this discussion

- D. **84-7: ROBERSON, JACK:** Attorney Chris Corbin recommended BOA enter into executive session for this discussion

Motion to enter into executive session at 9:05 a.m.

Motion: Mr. Richter

Second: Mr. Barker

Vote: Gwyn Crabtree, Mr. Richter, Mr. Barker and David Calhoun

Motion to enter back into regular session at 9:25 a.m.

Motion: Mr. Calhoun

Second: Mr. Barker

Vote: Gwyn Crabtree, Mr. Richter, Mr. Barker and David Calhoun

Affidavit submitted and attached to minutes

- IV. **Checks:** Board recieved checks

- V. **Conservation Covenants:**

- A. **Covenant Bank Account Balance:** Acct. Balance as of 9/7/2010 - \$613.09: Discrepancy found in check register balance compared to balance Leonard received from the bank. Wanda will compare the actual bank statements to check register and correct this error. This error is a positive showing credit not a negative. Board acknowledged.
- B. **24-45: GROOVER, PATRICK H. :** 2008 Conservation Covenant application:
- Concern: Board instructed all covenant applications 10 acres and less be accompanied by documentation of agricultural use. Mr. Groover's application did not have supporting documentation.
 - Findings: Mr. Groover was sent a letter requesting documentation on June 18th, 2010. No response has yet been received. Mr. Groover filed the application on 04/18/2008. The covenant was entered into the computer system for tax year 2008 and he has got credit for the covenant for tax years 2008 and 2009. The recording fee was paid when the application was filed but the application has not yet been recorded. Also, please see Ga. Code relating to the requirement for documentation on small tracts (copy in file). The code reads "the owner of a tract, lot, or parcel of land totaling less than ten acres shall be required by the tax assessors to submit additional relevant records regarding proof of bona fide conservation use."
 - Recommendation: If Board still deems documentations needed in view of above findings, send follow-up letter requesting documentation.
Board requests Mr. Groover submit documentation of agricultural use. **Wanda will send follow-up letter to Mr. Groover requesting documentation.**
- VI. **Information Items:**
- A. **2010 August expense report:** Board requested information in meeting of 09/01/2010 concerning the remaining budget for continuing education. Ms. Sharon Martin in Commissioner's office said reports will not be ready till about the 10th of the month. After reviewing the budget, the Board decided that the short course would not be a feasible goal. Mr. Bohanon instructed registration be canceled.
- VII. **Refund Requests:**
- A. **16-PP:RB-66D: GRIFFITH, MARK:** 2009 refund request: Jet Ski:
- Owner contends: should not be taxed on jet ski registered in Alabama.
 - Findings: Owner submitted and documentation in file supporting contention. Board reviewed request on 08/12/2009 and instructed deletion of account. Account did not get deleted and owner received and paid tax bill. Requests refund of payment of taxes in error. Refund form was prepared 02/03/2010 but never processed.
 - Recommendation: approve and sign refund form.
Board reviewed, approved and signed.
- VIII. **Employee Group Session:** All employees attended: Board asked group if they had ideas, opinions or complaints to share: Main idea discussed – Centralized Electronic Filing: Johnny Pledger reiterated on a previous discussion with Gwyn Crabtree about maintaining a centralized filing system. Board members had positive feedback to support the idea. Pointers to begin to incorporate (1) Take an hour a week for all employees to bring their ideas and opinions to the table (2) Johnny to lead the campaign for this project in his remaining six months before retirement.
- IX. **Meeting Adjourned: 10:10 a.m.**
- Motion: Mr. Barker
 - Second: Mr. Richter
 - Vote: all in favor

Hugh T. Bohanon Sr. Chairman
 William M. Barker
 David A. Calhoun
 Gwyn Crabtree
 Richard L. Richter