

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 22, 2010

Attending:

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

- I. Meeting called to order 9:01 am.
a. Leonard Barrett, Chief Appraiser - present
b. Wanda Brown, Executive Secretary - present
- II. Old Business:
- A. BOA Minutes: Meeting Minutes 09/15/2010 – Board reviewed, approved and signed.
 - B. BOE Report: No hearings for the month of 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. Under review by County Attorney Chris Corbin.
 - a. Attorney Corbin notified Leonard Barrett via email that he is fine with the proposed by-law revisions. Board made motion to accept proposed Bylaws.
 - 1. Motion: Mr. Richter
 - 2. Second: Mr. Barker
 - 3. Vote: all in favor
 - 4. NOTE: A copy of Bylaws, County and Personal Property to be available at each BOA meeting
 - D. Employee Group Session: Due December/January
 - E. Employee 3 Month Reviews: Leonard reported to the BOA that he and Wanda Brown are drafting an acknowledgement form for the employees to sign. BOA requests a copy of each employee's signed review.
 - F. Exempt Properties: No Report on remaining exempt properties
- III. 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. The Board determined that a letter be mailed to Mrs. Barnes requesting her signature withdrawing her appeal. – Wanda mailed letter on Thursday, August 12, 2010. Mrs. Barnes signed and returned the letter on Friday, August 13, 2010. Wanda reviewed and reviewed meeting August 11, 2010. Keep on agenda until response is received.
 - B. 15-75A; WRIGHT, PHILLIP: 2008, no documentation of appeal filing; contacted appellant per BoA instructions (07/28/2010); awaiting reply.
 - C. 15-75; WRIGHT, PHILLIP: 2008, no documentation of appeal filing; contacted appellant per BoA instructions (07/28/2010); awaiting reply.
 - D. 24-45: GROOVER, PATRICK H. : 2008 Conservation Covenant application:

**ON HOLD UNTIL
THE END OF 2008
APPEALS**

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. Letter mailed 9/10/2010. Mr. Groover came in on September 20, 2010 and brought a map with completed questionnaire. He explained all his intentions of agricultural use. He is requesting the Board accept his covenant application. Board approved and made motion to accept covenant application:

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

- E. 56-PP:RB-48B:KRUEGER, W. KIRK: 2009 refund request: Boat:
- a. Owner contends: filed a return indicating gave boat away in June of 2009.
 - b. Findings: Personal property clerk indicated on 2010 return form boat is registered in Florida. A request for refund form was for refund of 2009 taxes. Indication on request for showing situs, registration and taxes through the State of Florida. No or taxes was found on the return form or in the file (see contents of prop
 - c. Recommendation: cd Cook for documentation. Cindy called Mr. Krueger September 14, 2010. He received his renewal on the boat September 13, 2010. He will bring the registration and renewal in showing the boat is in Florida.
- F. M24/57 C: Wells, Chad: 2009: Board has approved refund shown in minutes 9-1-2010. Cindy needs BOA signatures on refund request form. BOA signed refund request form.

WAITING FOR
MR. KRUEGER'S
RESPONSE

- IV. Shape Files: For Flood Plains: 2010: Add to our the flood plains at a one time cost of \$250.00 per file: Board approved adding one shape file being the next update to our website may be August 25, 2010. Chad received message from website placing our request at high urgency.

NO UPDATES

V. Unknown Properties: On Hold

VI. Updates – Attorney: Mr. Corbin will report back to BOA at later date.

1. S38-39 HURLEY, SUZANNE:
2. 50-88 HURLEY, SUZANNE:
3. 84-7: ROBERSON, JACK:
4. S-22-36 SHAFER, THOMAS R:
5. 5-5-TR6 SHAFER, THOMAS R:
6. 7A5-22 SHAFER, THOMAS R:
7. 22-27 SKYLANDS AT LOOKOUT, LLC:
8. 33-4 SKYLANDS AT LOOKOUT, LLC:
9. 2-30-A TURTLE TIME INC.:
10. 1-1 TURTLE TIME INC:

ALL
HIGHLIGHTED
ARE SHAFER
PROPERTIES

VII. NEW BUSINESS:

- A. Appeals: Status: Roger generated a report or list of active appeals: Wanda added a column to track status on each appeal: This allows us to track who's in possession of the file and what stage the appeal is in. A copy for Board to review is available.
- a. 46-38-L43: PINELAND FINANCIAL LLC: 2008 APPEAL:
 1. Contention: misfiled appeal (flagged in computer). Could not locate
 2. Findings: property valued at \$63,910 for 11.62 acres (\$5,500 per acre). Other lots in subdivision valued at \$5,500 per acre. Subject property is in flood plane according to FEMA flood maps. Other lots (8 lots) in subdivision located in flood plane sold from year 2001 through year 2005. Price per acre range was from \$2,186 to \$5,674 for property in flood plane. The average sale price per acre was \$3,128 per acre and the median \$2,800 per acre. Tracts not in flood plain averaged \$5,367 per acre with a median of \$5,480 per acre.
 3. Recommendation: adjust subject to \$2,800 per acre. Also, other lots in flood plain should be adjusted. Board reviewed and adjusted to recommended \$2,800.00 per acre for 2008.
 - a. Motion: Mr. Barker
 - b. Second: Mr. Richter
 - c. Vote: all in favor

B. Conservation Covenants:

- a. 29-43: MATTHEWS, JEANETTE: 2007 CONSERVATION COVENANT:
1. Contention: owner filed for covenant in 2007 in 2007. Application was filed in the name of Robert J. Elrod Estate and Jeanette Matthews.
 2. Findings: Ms. Matthews deeded property from the estate to herself in 2008. She was a party to the application for covenant because she was the heir to the Elrod Estate by will at the time she filed the covenant. When property transfers that is under covenant, the new owner must apply to continue the covenant to avoid a breach. The owner already had an interest in the property and now all interest in the property is vested in that person.
 3. Recommendation: because no death has occurred and the current owner was a party to the original covenant, no new application to continue the covenant should be needed.
- Board approved recommendation and no action was taken. No new application is necessary.

C. Information Items:

D. Short Course-Athens in November: Mr. Bohanon requests a list of who is attending.

- a. Mr. Barker by email that he wanted to attend
- b. Mr. Richter inquired about the funds available
 1. Motion for no members to attend short course
 2. Motion: Mr. Richter
 3. Second: Mr. Calhoun
 4. Vote: all in favor

E. Signs/ Assessor's Cars: Chad Bierkamp and Cindy Finster checked with Sign Source to get cost on installing signs to work cars: Cost: \$40.00-\$50.00 per car, includes installation: Recommendation – for identifying assessor's vehicles: Board requests further information on different types of signs.

F. Invoices, Billing & Supplies:

- a. Assessors Website: qPublic: 9-20-2010: Invoice # 101012: Amount \$625.00: Board signed and approved

G. Refund Requests: No new requests at this time

H. Remove Account Requests:

I. 42/41: CRW Drilling & Blasting, Inc., owner/operator Mr. Chaney Waldon: 2010: Personal Property: Mr. Waldon is requesting the above business be taken off our records as the business was closed May 16, 2008 by the Secretary of State for failure to file its annual registration. The account has a value of \$179,000.00 which was equipment for rock drilling and blasting. Mr. Chaney did pay taxes for 2008 and 2009 on this equipment. Cindy Finster is recommending the removal of this account.

1. Board requests information on where the equipment is now?

VIII. Addendum to Agenda:

- A. 64-111A: Holmes, Thomas Lee and Tammy Loraine: 2008 request for refund. Mobile home burned June 19, 2007. Was not taken off tax record until after billing occurred and payment made. The recommendation is to approve and sign the refund.
 - a. Board approved and signed refund.
- B. Appeals 2008 and 2009: only pending appeal from 2008 and 2009 to BOA that's left according to records and best of knowledge is the Phillip Wright appeal. Board acknowledged information.
- C. 2010 Tax bills: Tax Commissioner plans to mail bills 09/22/2010. Board acknowledged information.
- D. 2010 BOE hearings: next scheduled BOE hearings are 09/28/2010. The action taken in these hearings should be reported in October BOA meetings. Board acknowledged information.
- E. 37-91 & 41-17: Dooley, Carl Jr.: application for conservation covenant and request for refund. He is asking the Board to consider the below circumstances when reviewing his request and application.

a. 41-17: Dooley, Carl Jr.: request for refund: Mr. Dooley said he had asked for a correction of acres several years ago. No correction was mad. He said he also asked the acres be corrected when he filed an application for covenant for tax year 2008. No correction was made then either. He requested the correction again. At the time of this request the county attorney had advised getting the signature of the application on the request form. The request form was dated 02/22/2010 and mailed to him. He did not get the request form back to this office until 09/21/2010. He said his wife has had some health problems that distracted him from getting the form back. He said she has had several cancer surgeries and chemotherapy since he received the request from and cover letter. The recommendation is to correct the acreage and value accordingly. Also approve the request for refund.

1. Motion to correct acres and value then approve refund
2. Motion. Mr. Calhoun
3. Second: Mr. Barker
4. Vote: all in favor

b. 37-91: Dooley, Carl Jr.: application for conservation covenant. The application for covenant is for a 4 acre tract with a house in the Frontier Estates subdivision. This was previously his mother and father's house. When they no longer lived there and the exemptions came off the account, the taxes went up. Mr. Dooley said he is applying for the covenant in hopes it will reduce the taxes. The issues concerning agricultural activity and recording fees were discussed with Mr. Dooley. The recommendation is to deny the application. Number one, it is past the deadline for tax year 2010. Number two; it is not being used for a qualifying agricultural activity.

1. Motion to accept the recommendation to deny application
2. Motion. Mr. Barker
3. Second: Mr. Richter
4. Vote: all in favor

IX. Executive Session:

- A. Motion to go into executive session at 9:50 a.m.
- B. Motion: Mrs. Crabtree
- C. Second: Mr. Barker
- D. Vote: all members positive – Mr. Barker, Mr. Calhoun, Mrs. Crabtree and Mr. Richter
- E. Chief Appraiser, Leonard Barrett and Secretary, Wanda A. Brown leave the room

X. Return to Regular Session:

- A. Motion to resume regular session at 10:02 a.m.
- B. Motion: Mr. Richter
- C. Second: Mrs. Crabtree
- D. Vote: all members positive – Mr. Barker, Mr. Calhoun, Mrs. Crabtree and Mr. Richter.
- E. Affidavit of Executive Session attached.

XI. Meeting Adjourned

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

HTB
[Signature]

AM