

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of October 6, 2010

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Attending:

Hugh T. Bohanon (Chairman)  
William Barker  
Richard L Richter

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- I. Meeting called to order 9:05 am.
  - a. Leonard Barrett, Chief Appraiser – present
  - b. Wanda A. Brown - secretary
- II. Old Business:
  - A. **BOA Minutes:** Meeting Minutes 09/22/2010 and 09/30/2010 – Board reviewed, approved and signed.
  - B. **Time Sheets:** PE 09/29/2010: Board reviewed time off from employees from last pay period.
  - C. **BOE Report:** No hearings for the month of August
  - D. **Employee Group Session:** Due December/January
  - E. **Employee 3 Month Reviews:** Still in progress.
  - F. **Exempt Properties:** No Report on remaining exempt properties
  - G. **Processing Appeals, Letters and Notices:**
  - H. **37-91: Dooley, Carl Jr.: 2010:** application for conservation covenant. Application was denied as shown in minutes 9-22-2010. A letter including copies of Georgia Code Law on Conservation use and filing an Appeal after being denied is available for BOA to review. Letter revised and mailed with appraiser's signature. Board acknowledged
  - I. **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? Due to no response in 2 months from Ms. Barnes, the Board determined that a letter be mailed to Ms. Barnes accepting her request to withdraw her appeal.
  - J. **15-75A; WRIGHT, PHILLIP H & TWYLA D; 2008;** no documentation of appeal filing; contacted appellant per BoA instructions (07/28/2010); awaiting reply. Due to no response from Mr. Wright, the Board determined a letter be mailed to him with explanation of appeal denial.
  - K. **15-75; WRIGHT, PHILLIP HUGH; 2008;** no documentation of appeal filing; contacted appellant per BoA instructions (07/28/2010); awaiting reply.
  - L. **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.** Due to no response from Mr. Wright, the Board determined a letter be mailed to him with explanation of appeal denial.
  - M. **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 filed by owner on 02/03/2010 for refund of 2009 taxes. Indication on request for refund form is that owner previously filed a return showing situs, registration and taxes through the State of Florida. No indication of situs, registration or taxes was found on the return form or in the file (see contents of property file).
- c. Recommendation: contact Mr. Krueger and or Mr. 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.

Cindy has received verification that the boat has been removed already. After examination of registration, the Board approved processing refund request.

N. **Unknown Properties:** On Hold

O. **Updates - Attorney: ATTORNEY CHRIS CORBIN TO PRESENT NEW UPDATES ON FOLLOWING APPEALS.**

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

**NEW BUSINESS:**

a. **Appeals:**

a. 38A-22A: Wesson, Gerald Waymon: 2010 tax billing:

Contention: Owner feels property value should have decreased along with all other residential property that received the reduction for tax year 2010. He feels the property is not worth the current tax value. The current 2010 tax value on the building is \$2,829. The change in value requested would result in a building value of approximately \$2,263. He did not receive a notice of value for tax year 2010. He requests the BOA consider application as a timely appeal.

Findings: Owner was not sent a notice of value for tax year 2010. His value did not change from tax year 2009 to 2010. The value is for a shop building. Only house values were reduced from tax year 2009 to 2010.

Recommendation: The property value did not change, no return filed, no notice of value change sent. Therefore, there is no valid bases for appeal. Send letter informing owner not a valid appeal and recommend filing a return for tax year 2011.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

b. 38A-7: Wesson , Gerald Waymon: 2010 tax billing:

Contention: Did not receive value reduction on house for tax year 2010. Property is not worth current value even though it was lowered and set by the BOE. Due to not receiving a notice of value, owner request BOA consider this application a timely appeal.

Findings: Value set by BOE is \$60,000 for house and approximately 0.9 ac. The value was reduced by the BOE from \$79,872. Value set by BOE is lower than the value would be if the \$79,872 was reduced along with other residential properties for tax year 2010. If the original \$79,872 had been reduced the same percentage as other residential property it would be

approximately \$65,128. Therefore, the value set by the BOE was left on the property for tax year 2010.

Recommendation: The property value did not change, no return filed, no notice of value change sent. Therefore, there is no valid bases for appeal. Send letter informing owner not a valid appeal and recommend filing a return for tax year 2011.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

- b. **Assessors Office Budget:** Reminder for discussion – Spreadsheet being reviewed – Still processing.
- c. **Board Members Re-certification Course:** Board Members requested to be registered for January course in Savannah.
- d. **BOA/Employee:** Board members received checks and mail.  
Mr. Richter will not be attending next week's meeting.
- e. **Conservation Covenants:** No applications to present at this time
- f. **Information Items:**
  - a. Mr. Calhoun called the office and asked that the Board be informed that he will not be attending two meetings (October 6<sup>th</sup> and October 13<sup>th</sup>) he is visiting his daughter.
  - b. Diephuis, James: Came in 9/30/2010 requesting work: Needs part time about 3 days a week; needs the money. He asked that his request be forwarded to the BOA. Board instructed Wanda to mail Mr. Diephuis a letter informing him that there are no positions available at this time.
- g. **Invoices, Billing & Supplies:**
  - a. **Flood plain shape file:** qpublic.net: 09/29/2010; Invoice # 101045: Amount \$250.00 – Board signed and approved invoice.
  - b. AT&T Speaker phone: newegg.com: 2 office phones ordered per Commissioner's Office: Order Total: \$111.48 – Board signed and approved – waiting for credit card bill.
- h. **Property Account Review**
  - a. **(Homestead Denial) 64E-84; McWHORTER, HAZEL / LOUISE CROWDER – LIFE ESTATE; 2010;** \$ 10,000 school tax exemption removed from account for 2010.
    - a) Verified original application (see file)
    - b) Have "signed" and witness statement from Mrs. Crowder that this property remains her primary, legal residence.
    - c) Verified receipt of exemption 1992 to 2009;
 RECOMMENDATION: Re-instate \$ 10,000 school tax exemption beginning with tax year 2010. 2) Apply state ad valorem tax exemption O.C.G.A. § 48-5-48.3  
Board approved and signed bill correction.
  - b. **S18-19; PONDER, DEBRA LYNN & ERIC DUSTIN; 2007;** Double billed on Mobile Home – 2007 Mobile Home Digest & 2007 Real Estate Digest; 2007 MH bill has not been paid 2007 Real Estate bill has been paid.  
**RECOMMENDATION:** Void 2007 Mobile Home tax bill # 01779  
Board approved and signed deletion of duplication as recommended.
- i. **Refund Requests:**
  - a. 15-26: Godfrey, John W. Jr.: 2010: requesting refund (appeal on value of building) and homestead application: Johnny visited property in August 2009 and Mr. Godfrey's son wouldn't allow them to come near the home. They had to do an evaluation from a far distance. Johnny is asking if the Board approves them making an appointment with the owner to go back out to appraise the property again. Johnny recommends this before taking any further steps on homestead or refund. Board agrees with another appraisal of property.
  - b. 63B-40B01: Carol Hensley: Tax year: 2008-2010  
Purpose: Owner looked online and discovered that she had been paying taxes on this bldg and it was torn down 7 yrs. ago

Determination: She has paid taxes on 2008 and 2009, has not paid 2010. She would like her bill corrected and is requesting a refund.

Anissa Grant

Board requesting verification that the building has been torn down.

j. **Remove Account Requests:**

- a. **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.

i. Board requesting equipment whereabouts.

Bank took possession and the equipment is now overseas.

Board requesting bank document of when the equipment was repossessed.

k. **Tax Billing:**

- a. **S27-128: SUNNYDALE PROPERTIES:** 2010 tax billing:

Contention: error in building description. Canopy on building valued twice. Therefore, taxed twice on canopy.

Findings: Canopy is valued twice (see copy of property record).

Recommendation: Correct record by removing duplication of canopy. Correct billing to reflect removal of canopy duplication.

Board accepted recommendation

- b. **69-18: Carter, Marion:** 2010 tax billing:

Contention: Local County Tax Exemption credit left off billing. Owner applied for and qualified for exemption but did not get exemption credit.

Findings: Application on file in office. Income within limits for qualification. Code for exemption did not get entered into computer.

Recommendation: Correct current computer record by entering correct exemption code. Correct 2010 billing to reflect correct exemption credit.

Board accepted recommendation

- c. **P02-3: Powell, George:** 2010 tax billing:

Contention: Owner contends he is paying taxes on a swimming pool that is no longer on the property. Owner requests the record be corrected to reflect the pool being gone from property and refund for over payment of taxes due to the pool being taxed.

Findings: Pool valued at \$11,095 taxed as part of property. No pool currently on property. Pool was on property just behind house when prior owner had property. Pool filled in several years ago. Pool does not show up on 1999 aerial photo.

Recommendation: Correct record by removing pool from record, correct billing for tax year 2010 and approve refund for overpayment of taxes.

Board accepted recommendation to refund last 3 years and correct 2010 billing.

I. Meeting Adjourned 10:00 a.m.

A. Motion: Mr. Richter

B. Second: Mr. Bohanon

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

*[Handwritten signatures]*  
Hugh T. Bohanon Sr.  
William M. Barker  
David A. Calhoun  
M. Richter

10/13/2010

T12-PP: IF-61: Mount Vernon Mills: 2010 Freeport:

Contentions: David Alexander with Mount Vernon Mills Inc. contacted the Assessors Office indicating an error with the Freeport Exemption credit on the 2010 tax bill. He asked the error be corrected and a new bill issued.

Findings: Mount Vernon Mills Inc. return and Freeport Exemption Application for tax year 2010 was examined. The data on the return and Exemption Application is in order by the information has not been entered into the computer correctly. While examining the Mount Vernon's application, other Freeport applications were examined. Three other applications were determined to be entered into the computer system incorrectly.

Recommendation: Correct data entry for Freeport and tax billing on Mount Vernon Mills Inc. 2010 personal property bill. Correct data entry and billing on other applicants for Freeport.

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