

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of October 13, 2010

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Attending:

Hugh T. Bohanon (Chairman)  
William Barker  
Gwyn Crabtree

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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 October 6, 2010 – Board reviewed and made revisions – to review again next week.
  - B. **BOA/Employee Time Sheets:** PE 10/13/2010; Board reviewed and signed.
  - C. **Assessors Office Budget:** Board reviewed spreadsheet printout in its beginning stages. Board requested receiving monthly updates.
  - D. **Board Members Re-certification Course:** Wanda emailed Kim Oliver requesting Education History and re-certification deadline for both newly appointed Board members and all Board members. Board acknowledged that Kim Oliver returned email stating she had forwarded requests to Goldine Shaw.
  - E. **BOE Report:** Richardson, Henderson and Schmit are all Richardson appeals – (Had 12 and withdrew 9). Board reviewed.
  - F. **Employee Group Session:** Due December/January
  - G. **Employee 3 Month Reviews:**
    - a. Wanda Brown: 2010; Employee Review Complete: Acknowledgement signed by employee and reviewer. BOA members present for this meeting have reviewed and signed. This item will be presented again next meeting October 20 for remaining Board members to review.
  - H. **Exempt Properties:** No Report on remaining exempt properties
- III. **Processing Appeals, Letters and Notices:**
- A. **15-26: Godfrey, John W. Jr.: 2010:**
    - 1. Purpose: requesting refund (appeal on value of building)
    - 2. Contention: Owner contends that the house is just basically a hull – no finishes inside.
    - 3. Previous: Johnny and Anissa visited the 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 suggested re-visiting property with appointment with the owner and the Board agreed in minutes 10-06-2010.
    - 4. Determination: Johnny and Anissa went out to property and confirmed the house is unfinished and adjusted the value from \$30,400 to \$16,645 leaving the difference at \$13,755. Owner is requesting his bill be corrected for 2010.
    - 5. Recommendation: Anissa Grant is recommending bill correction for 2010.  
Board reviewed and approved.  
Motion: Mr. Barker  
Second: Mrs. Crabtree  
Vote: all in favor

- B. **63B-40B01: Hensley, Carol:** Tax year: 2008-2010 Purpose: Request for refund and bill correction

Contention: Owner looked online and discovered that she had been paying taxes on a building on parcel 63B-40B01. The building had been torn down seven years ago.

Determination: She has paid taxes on 2007, 2008 and 2009, has not paid 2010. She would like her bill corrected for 2010 and is requesting a refund for 2007, 2008 and 2009.

Recommendation: Anissa Grant is recommending bill correction and refund.

Board requested verification of building being torn down.

**Follow Up:** Anissa and Johnny previously visited the property on Monday, October 4, 2010. They have verified there's no building there. There's also a note from Lori White (Complete Cash Discount Title Car) that the building has been gone for six years. Ms. White is adjacent to Ms. Hensley.

Board reviewed and approved bill correction for 2010 and refund for 2008 and 2009.

Motion: Mr. Barker

Second: Mrs. Crabtree

Vote: all in favor

- C. **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 a letter be mailed to Mr. Diephuis informing him that there are no positions available at this time. Leonard prepared and signed letter below:

The Chattooga County Board of Assessors has received information of your continued interest in employment. The Board appreciates your interest and desire to work for them. While the Assessors Office has no openings at this time, your application will remain on file for consideration in the event an opening for employment develops. Thank you for your interest. Board reviewed and instructed the letter be mailed.

- D. **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? A letter accepting Ms. Barnes' appeal withdrawal for Board to review as follows:

Dear Ms. Barnes,

The Board of Assessor's has agreed to honor your request to withdraw your appeal. Enclosed is a copy of your file along with the Board's final decision to withdraw the appeal on parcel 39A-95.

Thank you,

*Leonard Barrett, Chief Appraiser*

Board reviewed and instructed letter to be mailed.

- E. **15-91C: WRIGHT, PHILLIP H:** Appeal status denied by BOA 8-4-2010: Letter of decision was put on hold pending BOA decision on parcels 15-7A and 15-75.

Roger's recommendation update: To mail BOA decision denying appeal status.

- F. **15-75A; WRIGHT, PHILLIP H & TWYLA D; 2008;** no documentation of appeal filing for 2007; contacted appellant per BoA instructions (07/28/2010); awaiting reply.

Roger's recommendation is no change and certify to BOEq.

- G. **15-75; WRIGHT, PHILLIP HUGH; 2008;** no documentation of appeal filing for 2007; 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.

Roger’s recommendation update: Adjust value to \$90,953

Motion to adjust value to \$90,953 map 15-75 and certify 15-75A and 15-9C to BOEq then send letter to Mr. Wright of this notice.

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

Letter to Mr. Wright

The Chattooga County Board of Assessor’s has examined your concerns about the following:

1. Appeals filed for tax year 2007.
  - a. Computer records do not indicate appeals were filed on properties for tax year 2007.
2. Appeals filed for tax year 2008.
  - a. Computer records indicate appeals are on file for: map 15-75, 15-75A and 15-91C.

The Board of Assessors has finished all other pending 2008 appeals except your pending appeals due to the following:

1. The Board understood you hoped to provide documents supporting your contentions concerning your 2008 appeals and documents indicating pending appeals from tax year 2007 and or prior years.
2. No documentation has yet been received by the Assessors Office.

The Board would like to dispose of your 2008 appeal as soon as possible. Please submit any documentation your have by October 26<sup>th</sup>, 2010. If none is received by this date, your case will be processed with the data on file. If you have any questions concerning the above matter, please contact me.

Leonard Barrett

**IV. Unknown Properties: On Hold**

**V. 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:

<p>ALL HIGHLIGHTED ARE SHAFER PROPERTIES</p>
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Note to Attorney Chris Corbin in response to Albert Palmour’s email concerning Shafer properties. Board allows no late appeals of Real Property

**VI. NEW BUSINESS:**

**VII. Appeals:**

- A. **40-26-A: Norton, Scott:** 2010 tax year: requesting late appeal be accepted to reflect on 2010 tax bill.
  - a. Contention: Mr. Norton has had a long on-going illness preventing him from pursuing this matter sooner. He contends that his property is valued too high and a half of it is in flood plain.
  - b. Determination: The appeal was filed October 6, 2010 which is past deadline.
  - c. Suggesting Mr. Norton file 2011 property return and consider filing agricultural covenant. GA Code law 48-5-306 prevents the Board from accepting late appeals.
    1. Board agrees with suggestion. The Board instructed Wanda to mail letter with copy of GA law and suggestions to file return and or covenant.

VIII. **Conservation Covenants:**

- A. **53-19-D: Vietch, Angela & Tim:** 2010: Re-filing covenant application due to misfiled application of March 29, 2010:
- a. **Contention:** Owner originally filed an application March 29, 2010. They received their tax bill and realized that the covenant hadn't reflected for 2010.
  - b. **Determination:** The March application did not get recorded, however the recording fee was paid according to our excel database.
  - c. **Suggesting a new covenant application be approved and signed by the Board and a 2010 tax bill correction.**  
Board reviewed and approved application.
- B. **27-41: Johnson, G. Donald:** 2010: requesting covenant be accepted  
**Contention:**  
Owner is requesting his covenant application be accepted due to his illness with the flu therefore, he didn't mail his application on time.  
**Findings:**  
January 4, 2010 a letter along with an application form was mailed out to Mr. Johnson informing him of his option to renew his covenant – Mr. Johnson filed his application 12 days after deadline along with a written statement explaining his illness:

4-12-2010 Letter:

Dear Leonard,

I signed this and unfortunately got sick with the flu and did not mail this in by the deadline. Is it too late to file now? If too late, then I'll just try to re-file next year.

Thanks for your help

Don Johnson

Board reviewed and denied application.

IX. **Information Items:**

- A. **Application: Faye Pruitt:** 2010: Application submitted for employment: Board acknowledged and agreed to keep the application on file.
  - B. **Arc View class:** Mr. Nolan emailed Chad concerning the class. Chad doesn't think the class will benefit him due to the advanced level of Arc View being 9.3 and maybe level 10 by December.  
Chad is recommending waiting for a course more compatible Arc View 3.2 – the software we are currently using.  
Board to acknowledge and approved cancellation of this class.
  - C. **Customer Appreciation Cookout:** GSI: Will be held 10-22-2010: The Board acknowledged the invitation.
  - D. **Car Signs: Magnetic Signs:** Price per pair (2) approximately \$40.00: Size per sign 12" x 17". Chad would like for the Board to review and choose from two printouts of county seals. Board instructed Chad to forward this request to Commissioner Winters for his review.
  - E. **Lease Options On Parcels with conservation use covenants:** Email from Kristen Broyer forwarded to BOA October 8 and October 12, 2010. Questions: Other than the wind farm being a breach of covenant; would entering into a lease breach the covenant and what are other events that may breach a covenant? Board reviewed and discussed regarding GA Code 48-5-7.4 and agreed to forward this matter to Attorney Chris Corbin and GA Dept. of Revenue.
- X. **Invoices, Billing & Supplies:**
- A. **Expense Report:** Course 1A Assessment Fundamentals: Gwyn Crabtree: Training September 26-October 1, 2010: Board approved and signed.
- XI. **Refund Requests:**
- A. **P10-019: Paradise Gardens Park Museum, Inc.:** 2009 tax year: refund request:  
**Contention:**

a. Owner applied for exempt status and is still paying taxes.

Determination:

b. Property was approved by BOA in December of 2008 for exempt status. The change was never made in our system resulting in the property owner receiving and paying said tax bill for year 2009.

Recommendation:

c. Chad is recommending the property owner be refunded for 2009. Note the 2010 status has been corrected.

d. Board had previously approved exemption in 2009. Board approved and signed refund request.

XII. Additions to Agenda:

A. Leonard received email from Attorney Chris Corbin requesting open records data pertaining to Nikki Ballard. Board acknowledged request and will forward records to Attorney Corbin.

B. Copies of records pertaining to Gary Dotson were submitted to Commissioner Jason Winters. Board acknowledged.

XIII. Meeting Adjourned 10:20 a.m.

- 1. Motion: Mr. Barker
- 2. Second: Ms. Crabtree
- 3. Vote: all in favor

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

*Hugh T. Bohanon Sr.*  
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*William M. Barker*  
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