

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of December 1, 2010

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Attending:

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

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- I. Meeting called to order 9:00 am.
  - a. Leonard Barrett, Chief Appraiser – present
  - b. Wanda A. Brown, secretary - present
- II. Commissioner Winters requested to attend the meeting.
  - A. Mr. Winters relayed information from Casey Mann to the Board concerning her case.
  - B. Mr. Winters briefed the Board on his and Mr. Bohanon's discussion pertaining to the new budget format and training schedule for 2011.
- III. Old Business:
  - A. **BOA Minutes:** Meeting Minutes November 24, 2010 - Board reviewed, approved and signed.
  - B. **BOA/Employee:**
    1. Board member Mr. Calhoun received a check
  - C. **Assessors Office Budget:** Still in review with Commissioner
- IV. **Appeal Report:**
  - A. Appeals Filed – 98
  - B. Appeals Reviewed by BOA – 43
  - C. Appeals Remaining – 55
- V. **BOE Report:**
  - A. Total cases certified to the Board of Equalization – 21
  - B. Cases Reviewed – 0
  - C. Cases Scheduled – 13
  - D. Cases Not Scheduled – 8
  - E. Cases Waiting – 0
  - F. Total Cases Remaining For Review - 21
- VI. **Employee Group Session: December 1, 2010**
  - A. All of the office staff was given a chance to discuss their views and comment on anything pertaining to office functions. The Board members commented positive on the office function by employees.
- VII. **Employee 3 Month Reviews:** Anissa Grant's 3 month review in process – Employee 6 month reviews are due December and January. Also annual reviews are due in December.
- VIII. **Pending Appeals, letters and other items:**
  - A. **63B-7: Letner, Howard & Carolyn:** BOA decision – denied refund request minutes 11-24-2010 – Requesting BOA's signatures for denied.
    - a. Board signed refund request form denied.
  - B. **S35-27: Mann, Casey and Kelley: 2010 Return of Value:**

Contention: owners contend they thought they were filing appeal for tax year 2009, return for tax year 2010 and appeal for tax year 2010. Owners submitted declaration of contention (see copy).  
Findings: Mr. Bohanon to present.  
Updates: Motion November 17, 2010:  
Board motion is to request from the property owner, the document referred to as "stamped appeal" in the Mann's submitted letter.

## LETTER HAS BEEN MAILED – ON NOVEMBER 29, 2010

Casey Mann brought a stamped and dated return in on November 30, 2010 for Board to review and consider it as an appeal.

Motion to add Ms. Mann's case to appeal list

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

C. **68-30 & 68-22: Mosley, Hamp S.: 2010 appeal:**

Contention: owner requests properties be combined for tax year 2010. One deed is in Hamp Mosley and the other is in Hamp S.

Mosley Jr. Owner contends this is one and

Findings: documents indicate names are on

Recommendation: have owner provide documentation that names are identifying one and the same person.

Board instructed in meeting November 17, 2010 that a letter be sent to owner requesting verification of names being the same person.

Waiting for response

D. **74-14: Hughes, Phil: Property Owner would like to meet with BOA:**

a. Contention: Owner has been trying to sell this property with no luck doing so: Owner contends that appraisal of \$424,687.00 is market.

b. Determination: Mr. Hughes to meet with BOA to document his position.

c. Board reviewed and agreed to meet with Mr. Hughes.

1. Mailed letter to Mr. Hughes to schedule appointment at his convenience – waiting for his response.

Waiting for Mr. Hughes to respond

E. **46-19-T05 & TR15: Anderson James E & Patricia: 2010 appeal:**

Contention: owner requests that parcels be combined for tax year 2010. Also, requests approval of conservation covenant application for tax year 2010.

Findings: parcels do adjoin. The names are the same on the deeds except on one of the deeds Mr. Anderson is identified as a "junior" and the other deed he is not.

It appears from the aerial photo that Mr. Anderson has a pond and pine trees on these parcels for which he applied for the covenant.

Recommendation: verify James E Anderson and James E Anderson Jr. are one and the same person. If so, combine parcels as requested for tax year 2010. If acreage size and use is satisfactory for Board, approve covenant for tax year 2010.

Requesting verification as instructed by BOA according to minutes November 3, 2010.

Wanda spoke with Mr. Anderson by phone on November 22, 2010 – He stated that both pieces of property belong to him which he purchased at different times and was not aware that the names were different on the deeds. He will sign letter sent to him or come in to sign if he can't find the letter and pay recording fee.

Mr. Anderson brought his signed affirmation December 1, 2010.

NOTE – BOA instructed letters be mailed to property owners with pending cases waiting for their response – Letter stating 45 day waiting period from time of letter to receive their response then the case will expire.

IX. **NEW BUSINESS:**a. **Appeals:****40A-21: Gilliland Billy Wayne: 2010 appeal:**

Contention: owner indicated the current value on the 2010 notice of value differs from the BOE 2009 notice of value. Owner requests verification that taxable value is same as set by BOE on June 23<sup>rd</sup>, 2010.

Findings: property under appeal is a 1.01 acre tract with a house at 775 Hamp Brewer Circle. Owner had filed an appeal for tax year 2009. The value set by the BOE for tax year 2009 is \$78,500. The BOE decision was made 06/23/2010. Computer record changes did not get made to the 2010 record before the notice of value for tax year 2010 was generated. Therefore, the notice of value sent the property owner for tax year 2010 indicated a current value of \$92,447.

Recommendation: BOE set values normally remain the same for the next 2 consecutive years. Tax records have been corrected to reflect the BOE action. BOA signatures are needed to validate action to correct.

Motion to accept recommendation and correct records

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

**56-2-L01: Zellner, Carlos: 2010 appeal:**

Contention: owner indicated BOA set values for lots 1 and 2 at \$5,000 each in a 2009 decision. Also, lot 3 was set at \$7,500. Each lot was to have a separated account. However, a notice was sent for tax year 2010 including all three lots with a current value of \$17,877.

Findings: Notices of value sent for tax year 2009 indicated values were set at \$5,000 for each of lots 1 and 2 and \$7,500 for lot 3. BOA minutes of 01/20/2010 indicate the Board accepted owner's estimate of value on L01 through L10 for tax year 2009 due to return value being in range with later sale prices of lots in subdivision area. Lots were originally in the name United Community Bank. When transfer of record was done lots were combined into single parcel. Owner wanted separated accounts.

Recommendation: create separate accounts with values set by BOA in action dated 01/20/2010 for tax year 2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

**56-2-L06: Zellner, Carlos: 2010 appeal:**

Contention: owner indicated BOA set values for lot 6 at \$8,000 for tax year 2009.

Findings: BOA minutes of 01/20/2010 indicate the BOA accepted owner's estimate of value on L06 for tax year 2009. Owner also returned the value at \$8,000 for tax year 2010. This property is also under covenant.

Recommendation: adjust value for tax year 2010 to \$8,000 based on BOA decision of 01/20/2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

**56-2-L08: Zellner, Carlos: 2010 appeal:**

Contention: owner indicates BOA set value for lot 8 in action dated 01/20/2010 for tax year 2009. Value should be the same.

Findings: owner appealed value of tax year 2009. BOA set value of lot 8 at \$5,000 for tax year 2009 (see 11b in minutes). Owner filed return for \$5,000 and received a notice of value for \$5,018 for tax year 2010.

Recommendation: adjust value for tax year 2010 to \$5,000 based on BOA decision of 01/20/2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

**56-2-L09: Zellner, Carlos: 2010 appeal:**

Contention: owner indicates BOA set value of lots 9 and 10 at \$5,000 each for tax year 2009. Also, owner contends each lot should have a separate account.

Findings: owner appealed value for tax year 2009. BOA set value for lots at \$5,000 each (see 11b of 01/20/2010 BOA minutes). Owner also, returned value at \$5,000 for each lot for tax year 2010. Notice of value was sent for both lots combined into one account with a value of \$11,291.

Recommendation: adjust value for tax year 2010 to \$5,000 for each lot based on BOA decision of 01/20/2010. Also, create separated account for each lot.

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

**41-63: Railey, Lewis & Alice: 2010 appeal:**

Contention: owner feels land is valued too high. Also, requests parcels combined for tax year 2010. Parcels requested combined adjoin including 41-63, 41—121, and 41-121-T02. Across road parcels 41-41-T7A and 41-41-T7B adjoin. Also, owner applied for covenant on all parcels totaling 23.3 acres.

Findings: combined parcels are 23.3 acres with a house on Lyerly Dam Road. The house is located at 1648 Lyerly Dam Road. No returns of value were made for tax year 2010. None of the parcels changed in value from 2009 to 2010 except the parcel with the house map (41-63). Therefore, no notices of change were sent on any of the parcels except map 41-63. Map 41-63 is valued at \$4,340 per acre for 8.3 acres. A list of 9 comparables is valued in a range from \$4,060 to \$4,620 with a median of \$4,619 per acre. A list of 42 tracts of vacant land 25 acres and less sold in 2009 have a median sales price per acre of \$4,228. Therefore, the land seems to be valued in line with similar size tracts and market. The land value is \$36,022, the building value is \$99,864 and the property totaling \$135,886 for tax year 2010. The 2009 value was \$154,506.

Recommendation: no grounds for appeal exist except for map 41-63. Therefore, covenant does not have an appeal to be in conjunction with or in lieu of as required by O.C.G.A. 48-5-7.4. The land value for map 41-63 is in line with sales and similar properties. Map 41-63 is less than 10 acres and would not qualify for covenant without documentation of qualifying use. Therefore, send letter of no appeal on all parcels except map 41-63. Leave value on map 41-63 as notified for tax year 2010 and send notice of action. Send letter inviting owner to modify application for covenant and submit documentation of agricultural activity on map 41-63. Combine parcels as requested for tax year 2011 and inform owner of action and that he may file for covenant again. Have house comparison study compiled for BOE. Issue can be raised by owner in appeal to BOE even though it was not contested with BOA.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

**46-19-T20: Hamilton, Michael S.: 2010 appeal:**

Contention: per appeal form: "owner contends that according to his assessment notice his mobile home was removed – should still be on documentation – should be all on piece of property with two mobile homes. One mobile home is in his mother's name however. Land is in his."

Findings: property is a 4.99 acre tract at 416 Nellie Lane Trion with a mobile home located on it. According to tax records the mobile home belongs to Marilyn Hamilton. Her address according to records is P.O. Box 1494 Lafayette Georgia. Because the land owner Michael Hamilton gets a homestead exemption on map 46-19-T21 and the mobile home belongs to Marilyn Hamilton, the mobile home value on this parcel (46-19-T20) was removed from the property tax digest and left on the non-homestead mobile home digest.

Also, owner's desires both properties be combined into one account. However, Scott Hamilton has an interest in parcel T20 according to tax records. Michael is the sole owner of parcel T21. Therefore, the titles are different and should not be combined.

Recommendation: send letter to owner explaining why mobile home was removed and why properties are not combined.

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Ricther

Vote: all in favor

**S24-10 & S24-12: Hurley, Edward F.: 2010 appeal:**

Contention: Mr. Hurley contends he does not own property. See letter in appeal file.

Findings: Board has instructed in prior meeting to change ownership indicated in records. Records have been changed as instructed.

BOA Minutes August 8, 2010: Board reviewed and made motion to revise documents to reflect back into Faye and Sue Hurley's names.

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: Three Board members in favor: Mr. Richter, Mr. Barker and Mr. Calhoun

Recommendation: no action needed. Change already made. New bills created indicating change. Owner has been sent new bills.

Board acknowledged and signed

**18-13: Yarbrough, Robert: 2010 appeal:**

Contention: owner feels land is valued too much. It is valued higher than market value.

Findings: property is a 73.25 acre tract with farm buildings located east of Yarbrough Road. The total property value for tax year 2010 is \$142,785 which was set by the BOE for tax year 2008. The land value is \$131,850 with an average value per acre of \$1,800 per acre. The subject property has approximately 300 feet of right of way across the H.M. Joyner property. Most other tracts in the area have frontage on a public road. A list of 10 properties around the subject range from \$2,352 to \$3,575 per acre with a median of \$3,235. A list of vacant tracts over 25 acres sold in 2009. Those tracts range from \$1,000 to \$5,000 per acre with a median of \$2,502. The median sales assessment ratio of the sales list is 0.3895. Based on the above information this property is not valued in excess of similar properties or in excess of market value. This property is also under the conservation use covenant.

Note: Owner was sent assessment notice correcting error concerning the buildings located on parcel. Issue was considered by BOE. See "remarks" from computer in file.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Richter

Vote: all in favor

X. **Conservation Covenants:** No applications to present

XI. **Exempt Properties:** No applications to present

XII. **Information Items & Invoices:**

A. Georgia Department of Revenue: Email 11/30/2010: Repeal 560-11-2-.31  
Board reviewed and copies given to each member

B. **2011 State Inventory Exemption:** DOR Memorandum: From Vicki Lambert: November 29, 2010; Forwarded via email to Board of Assessors; Board acknowledged and reviewed.

C. **Appeal Your Property Taxes:** News letter email from Mr. Barker: Board acknowledged and discussed.

XIII. **Personal Property:** No accounts to present at this time.

XIV. **Refund Request and Billing Errors:**

A. **S41-58-L18: Key, Christopher:** Tax years 2007, 2008, 2009 and 2010.

Contention: Owner contends that he has been paying taxes on 1.28 acres for the past five years. However, he only has .64 acres.

Determination: After checking this property in our records it had an incorrect land class so the owner is correct. Mr. Key is requesting a refund for these years ( I explained to Mr. Key we can only go back 3 years) and have his 2010 tax bill corrected.

Recommendation: Cindy Finster is recommending approval of this change

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Richter

Vote: all in favor

XV. Additions to agenda:

- A. Sonya Hall appeal – send no appeal letter
- B. Larry Howard – send no appeal letter
- C. Board discussed budget expenditure for tax year 2011
- D. Board discussed employee reviews concerning 3 month reviews that are due and 6 months reviews due in December.

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

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