

Chattooga County
Board of Tax Assessors
Meeting of August 31, 2011

Attending: Hugh Bohanon, Chairman
William Barker
Gwyn Crabtree

- Property Owner: Stephenson, William & Joe K.**
Tax Year: 2011 - Letter sent for documentation of 10 and under parcels

The Board instructed placing this item on hold pending verification on tax year 2008 and 2009 that there was no store or operating business. *The Board will decide on 2008-2011 once this information has been obtained.*

g. Map & Parcel: 39E-10
Owner Name: Carl A & Deborah Kilgo
Tax Year: 2010

Owner's Contention: To apply for a veteran's homestead for tax year 2010.

Determination: Determined full 100% disability started August 2010, by calling Mr. Kilgo.

Recommendations: Recommends homestead be applied for 2010 tax year.

The Board instructed requesting DOR verify exemption eligibility for tax year 2010.

Verification received from Ellen Mills at the Department of Revenue Georgia Code law OGCA 48-5-48: Assuming the applicant for Veteran Exemption has already qualified for and receives regular homestead – the VA qualification letter should be presented on or before July 1 or the actual date the county board of tax assessors has completed its revision and assessment of the returns of taxpayers in its respective county for each year (48-5-302).

Motion to grant exemption for tax year 2011 and deny exemption for tax year 2010 due to DOR recommendation

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

h. Map & Parcel: 81-32-C
Owner Name: Duke, Eric and Kay
Tax Year: 2011

Contention: Property Assessment: BOA Decision: Email of request to the Board

Determination: Property owner asking that the Board consider his request as explained in his email dated August 26, 2011

Recommendations: Review Mr. Duke's submission information and email

Motion to re-affirm Board action in minutes August 24, 2011 (leaving value and forward to the Board of Equalization)

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

NEW BUSINESS:

IX. Appointments: Kathy Brown, Tax Commissioner plans to attend any meetings involving the Digest Submission updates.

X. Appeals: *Updated appeal's list emailed to the Board*

a. Appeal Status:

- i. Total appeals taken: 226
- ii. Total Appeals Reviewed by the Board: 76 counting this week
- iii. Pending Appeals: 150

b. Map & Parcel: 57-11-L02, 57-11-L04 and 57-11-L05
Owner Name: Peyton, Kevin L.
Tax Year: 2011
 - Listed as 3 appeals -

Contention: Applying for covenant in lieu of an appeal combining 3 parcels.

Determination: Property owner is applying for a new covenant on 6.39 total acres combining 3 parcels. Map/parcel 57-11-L02 is 3.02 acres – Map/parcel 57-11-L05 is 1.64 acres – Map/parcel 57-11-L04 is 1.55 acres. The property owner has provided documentation for parcels under 10 acres with pictures included. The value has not changed for any of the parcels listed under this appeal.

Recommendations: Approve the covenant filed in lieu of an appeal for tax year 2011.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Bohanon

Vote: all in favor

- c. Map & Parcel: 2-30**
Owner Name: Agnew, Judith G.
Tax Year: 2011

Contention: Applying for assessment reduction with covenant application

Determination: Property owner is applying for a new covenant on 130.35 acres. The value from prior year is \$110,023 changing to \$86,165 to current value.

Recommendations: Approve the covenant filed in lieu of an appeal for tax year 2011.

Motion to accept recommendation: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

XI. Conservation Covenants:

- a. Map 31-30: McDaniel, Thomas J-Etal Steve McDaniel**

Contention: Owner filed covenant March 30, 2011 on 75 acres and paid \$12.00 recording fee.

Determination: This application was put on hold pending signatures of other parties with interest in the property. The application with completed notarized signatures was received on August 24, 2011.

Recommendation: Accept covenant application for tax year 2011 and enter into records to reflect on tax bill before the bills go out?

Motion to approve covenant for tax year 2011

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

- b. Map & Parcel: 39D-30**

Owner Name: Durham, William/Bill

Tax Year: 2011

On December 1, 2010 Mr. Bill Durham came into the office and filed homestead for property 39D-30. The homestead was applied to this property during processing exemptions. In the month of August, 2011, Ms. Durham called the office to say she had forgotten to come in after receiving the assessment notices on their properties to correct an error. The error she said was that two properties were showing homestead exemption and she knew they could only have homestead on one. One property record is listed in Bill Durham and the other in William & Susan Durham. This call took place after the digest submission process started and changes in current year were no longer allowed. The corrections were made in future year by Anissa and Wanda.

Recommendations: Revise billing

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

XII. Information Items & Invoices:

- a. The Summerville News: Public Notice advertising the appeal deadline: 2x5 advertisement: Invoice # 2930: Amount Due \$35.00 – The Board of Assessors approved and signed.
- b. GAAO: One Day Seminar: Unicoi State Park: Date October 17, 2011: Mr. Barker's room confirmation and class registration forwarded to Sharon, Commissioner's Office. Also, see email Unicoi State Park for Mr. Barker's confirmation pertaining to rules and regulations. – The Board reviewed and discussed with Mr. Barker and instructed checking the status of payment confirmation with Commissioner's Office.

- c. Equipment, Service, Supplies: RJ Young: Invoice #196823: Invoice Date: 8/23/11: Amount Due: \$176.61 – The Board reviewed, signed and approved.
- d. Mail: Notice: Jennifer K. McKay: Free Electronic Bankruptcy Noticing: Information available for the Board of Assessor's to review. – The Board reviewed and instructed accepting the free electronic noticing.
- e. Homestead Applications:
 - i. Purpose: Request to return the processing of homestead applications back to the Tax Commissioner as stated in O.C.G.A 48-5-45. This process was "delegated" to the property assessor's office years back and since has not been done by the Tax Commissioner's office. See attached O.C.G.A.48-5-45 - Anissa Grant
 - 1. The Board action is to maintain the homestead application responsibility.
- f. Emails:
 - i. FLPA Covenants, O.C.G.A. 48-5-7.7: DOR policy forwarded to the Board via email. – The Board acknowledged.
 - ii. Chattooga Tax Commissioner Request: Digest Submission Extension: Email forwarded to the Board of Assessors. – The Board acknowledged.

XIII. Adjourned: 9:55 a.m.

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





