

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 14, 2012

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

- I. Meeting called to order 9:00 am.
 - A. Leonard Barrett, Chief Appraiser - present
 - B. Wanda Brown, Secretary – present
- I. **BOA Minutes:**
 - a. Meeting Minutes March 7, 2011 – *The Board of Assessor’s reviewed, approved and signed.*
- II. **BOA/Employee:**
 - a. Assessors Office Budget: The January 2012 Expenditure forwarded to the Board for review. *The Board reviewed and discussed that the category Computer Tech on the expenditure has incorrect figures. Mr. Bohanon will submit his original proposed budget figures and instructs contacting Ms. Martha for resolution.*
 - b. Time Sheets: Period Ending March 14, 2012 – *The Board reviewed, approved and signed.*
- III. **BOE Report:** Roger to forward via email an updated report for Board’s review.
 - a. **Total Certified to the Board of Equalization – 50**
Cases Settled – 47
Hearings Scheduled – 1
Hearing NOT scheduled as of this report – 2
Remaining Appeals – 3
The Board of Assessor’s acknowledged.
- IV. **Sales study updates:** Leonard will be forwarding updates via email and discussing the report with the Board. *The Board discussed and instructed to notify the commissioner and the school superintendent of Leonard’s findings.*
 - a. *Motion to notify the County Commissioner and School Superintendent that the preliminary figures show a significant drop in values.*
 - b. *Motion: Mr. Bohanon*
 - c. *Second: Mr. Richter*
 - d. *Vote: All in favor*
- V. **Time Line:** Leonard will be forwarding updates via email. *The Board acknowledged.*
- VI. **Pending Appeals, letters, covenants & other items: 3 appeals on hold**
 - a. **Map & Parcel: S23 6**
Owner Name: Ragland Oil
Tax Year: 2011- Owner’s Contention: Owner contends the property is overvalued and is in flood zone.

- b. **Map & Parcel: 00007-00000-010-000**
Owner Name: Smith, Nancy Wilson
Tax Year: 2011 - Owner's Contention: Owner contends the property value is too high.
- c. **Map & Parcel: 00015-00000-016-000**
Owner Name: Smith, Nancy Wilson
Tax Year: 2011 - Owner's Contention: Owner contends property value is too high.
The Board of Assessor's acknowledged items a-c are on hold.

NEW BUSINESS:

VII. Appointments: No appointments scheduled at this time. ***The Board acknowledged.***

VIII. Appeals and Appeal Status: Appeals status has remained the same for last 2 weeks.

- a. Appeals taken: 234
- b. Total appeals reviewed by the Board: 160
- c. Pending appeals: 74
- d. Number of appeals in process: 5

The Board acknowledged the appeal status.

IX. Covenants: The Board reviewed, approved and signed i.-iv (1-4) as follows:

- i. **Map/Parcel: 39-75**
Property Owner: Owen, Carl
Tax Year: 2012

Requesting new covenant on 20.50 acres producing plants, trees and wildlife - ***approved***

- ii. **Map/Parcel: 15-29**
Property Owner: Rhinehart, Gus & Betty
Tax Year: 2012

Requesting new covenant on 16.30 acres producing plants, trees and wildlife - ***approved***

- iii. **Map/Parcel: 63-5**
Property Owner: Miller, Jerry & Violet
Tax Year: 2012

Requesting new covenant on 33.65 acres producing plants, trees and wildlife - ***approved***

- iv. **Map/Parcel: 60-9**
Property Owner: Andy LLP (Andrew C. Walker)
Tax Year: 2012

Requesting new covenant on 50 acres producing plants, trees and wildlife - ***approved***

Motion to approve covenant applications for map/parcels 39-75, 15-29, 63-5 and 60-9.

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

X. Emails:

- a. **Damage Assessment:** Eddie Henderson, Director Chattooga County EMA/911: Leonard responded to Mr. Henderson's email to include the Assessor's Office in his plan. Email forwarded to the Board on March 7, 2012. Mr. Henderson informed Leonard that the class will be on April 24 at the Recreation Center, Hwy 100, from 9 a.m.-3 p.m. - ***The Board acknowledged.***
- b. **2012 Assessment Notice Printing & Mailing:** Harris World: Printing Services Manager - ***The Board acknowledged.***
- c. Copy of the Email forwarded to Ms. Shaw requesting Mr. Barker's grade in the Wingap class available for review. ***The Board acknowledged and discussed.***

- d. Joe Turner responded to the email pertaining to course III for Cindy Finster. *He confirmed that there are no prerequisites. The Board acknowledged.*

XI. Invoices and Information Items:

- a. The Board reviewed the advertisement for hiring a replacement employee for the Field Representative trainee position. The advertisement was approved and sent to the Summerville News Friday, March 9, 2012. *The Board reviewed and discussed.*
- b. **Sales Contract: RJ Young:** Customer #RG6621 Statement date 3/7/12 for Invoice #206297 dated 1/24/12 and Invoice #208600 dated 2/23/12 – Total amount due for two months is \$353.22 – *The Board of Assessors' reviewed, approved and signed.*
- c. **Aladdin Appeal: Tax Year 2011:** Jeffrey Rash, representative for Aladdin contacted Leonard Barrett, chief appraiser and asked him to relay to the Board of Assessor's his request for the Board to accept the same proposed value for tax year 2011 as they agreed on for tax year 2010.
- i. *Motion to accept the same proposed value as the Board accepted for tax year 2010 – value accepted for 2010, 2011 and 2012 is 1.9 million per parcel per code section O.C.G.A. 48-5-299(6)*
 - ii. *Motion: Mr. Bohanon*
 - iii. *Second: Ms. Crabtree*
 - iv. *Vote: all in favor*
- d. **Jekyll Island: Mr. Barker to attend for his campaigning for the North Georgia GAAO.**
- i. *Motion to approve: Mr. Richter*
 - ii. *Hold motion on the table until research verifies the Jekyll Trip was included in the 2012 budget expenditure.*

XII. Not On Digest:

- a. **Map & Par 39E-40**
Owner Name: THOMAS, FRANK E. & MARTHA
Tax Year: 2011

Owner's Contention:

1. Owner contends did not pay taxes on all property owned.
2. Property on east side (39E-43) of road was to be combined with property on west (39E-40) side of road for taxation.
3. Owner had tax office computer printout showing parcels combined and copy of billing showing property on east (39E-43) side of road left off billing.

Determination: property records indicate the following:

1. Property was combined in computer records.
2. Property was combined on tax map.
3. Change in combining records did not show on billing record.

Conclusion:

1. Owner did not get taxed on property east of road.

Recommendations:

1. Create "Not on Digest" form for tax commissioners' office for corrective billing.

Reviewer's Signature: Leonard Barrett

Date: 03/12/2012

Motion to accept

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

XIII. Refund Request:

- a. Map & Parcel: 00048-00000-035-00B & 00048-00037-00R-00A**
- Owner Name: McGuire, David & Donna**
- Tax Year: 2009-2011**

Owner's Contention: Owner contends he is paying on to many acres.

Determination: After researching the assessor records and deeds, Chad has determined that 00048-00000-035-00B & 00048-00037-00R-00A are duplications of 00048-00000-037-00R.

Recommendations: Chad recommends refunding Mr. McGuire for paying taxes on to many acres for tax years 2009-2011.

Motion to accept

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

- b. Owner Name: Cloudland Properties**
- Tax Year: 2011**

Contention: Requesting a refund for property map/parcel 8-2, 3-42-TR1, 3-42-T13, 3-42-TR4, 3-42-TR7 and 3-42-TR6 for tax year 2011 due to BOA action 12/20/2011.

Determination:

The Board of Assessor's action per minutes 12/20/2011 indicates change in value which results in a refund.

Recommendation: Requesting the Board review, approve and sign the refund request form approving refund for taxes paid up to 36 months prior to date of request according to O.C.G.A. 48-5-380.

Reviewed, approved and signed

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

XI. Addendum:

- i. Mr. Calhoun won't be attending the meeting of March 21, 2012.**
- ii. Mr. Bohanon instructed researching minutes for BOA decision pertaining to retaining current employees.**

XII. Meeting adjourned - 10:00 a.m.

William M. Barker, Chairman

Hugh T. Bohanon Sr.

David A. Calhoun

Gwyn W. Crabtree

Richard L. Richter
