

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of March 21, 2012

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Attending: William M. Barker, Chairman  
Hugh T. Bohanon Sr.

Richard L. Richter  
Gwyn Crabtree

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- I. Meeting called to order 9:08 am.
  - A. Leonard Barrett, Chief Appraiser - present
  - B. Wanda Brown, Secretary - present
- I. **BOA Minutes:**
  - a. Meeting Minutes March 14, 2011 – *The Board of Assessor's reviewed, approved and signed.*
- II. **BOA/Employee:**
  - a. Assessors Office Budget: The Board instructed contacting the Commissioner's Office to correct the accounts Miscellaneous, Technical Services-Computers and Employee Education. A request for these corrections was forwarded to Ms. Martha in the Commissioner's Office on March 15, 2012 – COPY available for the Board's review. Requesting the Board acknowledge and give further instructions for the amended budget.
    - i. *Based on Mr. Barker's conversation with the County Commissioner – the Commissioner is supporting Mr. Barker's candidacy including the expense and informed Mr. Barker that the amended budget in April 2012 will include the needed funds for his trips and committee meetings.*
    - ii. *Motion to support Mr. Barker's GAAO candidacy which includes expense to attend the committee meetings in Jekyll Island as long as the Commissioner adds necessary funds to the 2012 budget.*
    - iii. *Motion: Mr. Bohanon*
    - iv. *Second: Mr. Richter*
    - v. *Opposed: Ms. Crabtree*
    - vi. *Motion adopted*
  - b. *Board member Ms. Crabtree received check.*
  - c. Employee Group Session: This is the employee group session due for the first quarter of 2012. *The Board rescheduled the employee group session until meeting of March 28.*
- 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 acknowledged.*

V. **Time Line:** Leonard will be forwarding updates via email. *The Board acknowledged updates.*

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 and discussed with the Chief Appraiser the reason these appeals are not moving. Leonard has been focused on the Sales data figures as requested by the Board and hasn't reviewed these appeals.*

**NEW BUSINESS:**

VII. **Appointments:** Requesting the Board's instructions for setting up next appointment with the County Commissioner and the School Superintendent to discuss preliminary figures on values. *The Board instructed having Leonard give a formal presentation in the next meeting, March 28, 2012 when all the members can be present. The Board will then make a final decision on values to present to the Commissioner and the School Superintendent.*

VIII. **Appeals and Appeal Status: The Board acknowledged the appeal status.**

a. Appeals taken: 234

Total appeals reviewed by the Board: 164

Pending appeals: 70

Number of appeals in process: 5

b. Appeal Waiver:

i. **Map/Parcel: 8-85**

**Property Owner: Manous, Joe**

**Tax Year: 2012**

Signed waiver and release form submitted by Mr. Manous.

*The waiver was reviewed, approved and signed by the Chairman and Board members.*

IX. **Covenants: The Board reviewed, approved and signed covenants below as follows:**

i. **Map/Parcel: 84-30-J**

**Property Owner: Smith, Darin and April**

**Tax Year: 2012**

Requesting new covenant on 17.96 acres for raising and harvesting crops and producing plants, trees and wildlife.

**APPROVED**

- ii. **Map/Parcel:** 79-23  
**Property Owner:** Dunaway, Benjamin Jr.  
**Tax Year:** 2012

Requesting continuation covenant on 108.50 acres for raising and harvesting crops and producing plants, trees and wildlife.

**APPROVED**

- iii. **Map/Parcel:** 29-36A  
**Property Owner:** Bowman, Brian & Angela  
**Tax Year:** 2012

Requesting continuation covenant on 10.54 acres for raising and harvesting crops.

**APPROVED**

**Motion to approve covenants for map/parcels 84-30-J, 79-23 and 29-36A**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

**Vote:** all in favor

**X. Emails:**

- a. Forwarded emails to the Board from Leonard – Budget, Manufactured Housing Cancelled, Note to Commissioner and Caveat 2012 – **The Board acknowledged receiving emails.**

**XI. Homesteads:**

- a. **Map & Parcel:** S33 101  
**Owner Name:** Emory Adams  
**Tax Year:** 2012

**Owner’s Contention:** Owner contends he is 100% service related disabled.

**Determination:** It is determined that owner is disabled according to a letter (see attached) from Georgia Department of Veterans Services.

**Recommendations:** My recommendation is to approve property owner from taxes since there is paper work stating owner’s disability.

**Motion to accept recommendation to approve**

**Motion:** Mr. Bohanon

**Second:** Mr. Richter

**Vote:** all in favor

- b. **Map & Parcel:** 17 009  
**Owner Name:** Calvin Brooks  
**Tax Year:** 2012

**Owner’s Contention:** Owner contends he is 100% serviced related disabled.

**Determination:** Owner has brought in the correct paper work (see attached) to show that he is 100% military disabled.

**Recommendations:** Recommendation is to approve the exemption due to military disability.

**Motion to accept recommendation to approve**

**Motion:** Mr. Bohanon

**Second:** Mr. Richter

**Vote:** all in favor

**XII. Invoices and Information Items:**

- a. Applicants are responding to the ad for Field Rep. trainee. Requesting the Board's instructions on advertising again with a cut-off date to accept applications/resumes.
  - i. The Board of Assessor's instructed advertising again with a cut-off date of April 6, 2012 to accept resumes and applications
- b. Incoming Applicants:
  - i. Marla Lee Cole
  - ii. Teresa Wright
  - iii. Kenny Ledford
  - iv. Paul "Rex" Lily
  - v. Jason Morris
  - vi. Leeza Moore
  - vii. Barry Beasley
  - viii. Sara E. Hilton
  - ix. Jolyn Lowry Wells
  - x. Brandon M. Gurley
  - xi. Michael Leonard
  - xii. Eric J. Eads
  - xiii. Casey Worsham
  - xiv. Randall Coker
  - xv. Maggie Johnson
  - xvi. Corey Jackson Clarke

*The Board acknowledged receiving the applicant electronic files above.*

- c. Job Advertisement: The Summerville News: Invoice #3054: Amount Due: \$21.00 – *The Board of Assessor's reviewed, approved and signed.*
- d. Assessment Notices: GSI Order Form: Envelopes .05 each – Postage .43 each – Print and Fold .10 each – *The Board reviewed, approved and signed.*

**XIII. Personal Property:**

- a. Map & Parcel: 16 PP:IF 57  
 Owner Name: J P SMITH LUMBER COMPANY  
 Tax Year: 2012

**Owner's Contention:** Owner is requesting the continuation in reduction in the value of Line F (\$785,398.00) on the Business Personal Property form be reduced to 40% (see attached letter) which would make line F be \$314,159.00.

**Determination:** It is determined a 40% reduction has been given to the above company for the past several years. The indicated value on the return for Line F is \$785,398.00 and the return value for Line F is \$314,159.00 which is a 40% reduction.

**Recommendations:** It is the recommendation to continue with the 40% reduction in value.

*Motion to accept recommendation to continue the reduction*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

**XIV. Property Review (Other):**

- a. **Map & Parcel: 7A5-20C**  
**Owner Name: BELL, RAY**  
**Tax Year: 2012**

**Owner's Contention:**

1. Owner contends property is not suitable to build upon and lacks a view from the brow.
2. Owner submitted health department denial of building permit to support contention and copy of plat showing location of brow line (copy attached).
3. Owner request property tax value reduced for tax year 2012 due to the above.

**Determination:** property records indicate the following:

1. Property is a 1.02 acre tract on the lower brow in Cloudland.
2. Subject property is valued for tax year 2011 at \$27,081 for approximately 135 front foot (\$27,081 / 135' = \$200 per square foot).
3. Current property value was set by BOE decision based on an appeal filed on the 2006 notice of value. The BOE reduced the estimated property tax value from \$67,703 to \$27,081 for tax year 2006.
4. The vacant lot to the north is valued at \$225. 2 vacant lots to the south are valued at \$320 per square foot and \$244 per square foot. These vacant lots adjoin the subject.
5. The nearest improved lot to the north is valued at \$493 per square foot. And the nearest improved lot to the south is valued at \$493 per square foot.

**Conclusion:**

1. Subject is valued lower than similar adjoining tracts.
2. Seems the BOE took into consideration owners concerns about the subject tract.

**Recommendations:**

- a. Make no adjustments to tentative value for tax year 2012.
- b. Recommend to owner that a return be filed stating opinion of value for tax year 2012.

Reviewer's Signature: Leonard Barrett      Date: 03/16/2012

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Ms. Crabtree*

*Vote: all in favor*

**ADDENDUM:**

1. **1. PADGETT, TERESA ANN; 2012; 64-12E & 64-12F**

A) Owner is requesting parcels to be combined for 2012.

- o Parcel 64-12E is deeded to Teresa Ann Padgett.
- o Parcel 64-12F is deeded to Teresa Walton Padgett.

B) Owner has provided an affidavit attesting that Teresa Ann Padgett and Teresa Walton Padgett are the same individual (see included).

C) Properties are contiguous (see included map).

D) Taxes are up-to-date on parcel 64-12E. The 2011 bill on 64-12F is outstanding.

E) **RECOMMENDATION:** DENY owner's request.

- This recommendation is made due to the outstanding tax bill on 64-12F.
- The complications and confusion inherent in foreclosing on a *portion* of a tax parcel make it inadvisable to combine these parcels until the outstanding tax amount is paid.

***Motion to accept recommendation***

***Motion: Mr. Bohanon***

***Second: Mr. Richter***

***Vote: all in favor***

**XI. Meeting adjourned – 10:00 a.m.**




William M. Barker, Chairman

Hugh T. Bohanon Sr.

David A. Calhoun

Gwyn W. Crabtree

Richard L. Richter

  
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