

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of May 9, 2012

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

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Regular Meeting called to order 9:03 a.m.

- A. Leonard Barrett, Chief Appraiser - present
- B. Wanda Brown, Secretary - present
- C. Kathy Brown, Tax Commissioner - present

I. **BOA Minutes:**

- a. Meeting Minutes May 2, 2011 – *The Board of Assessors reviewed, approved and signed.*

II. **BOA/Employee:**

- a. Assessors Office Budget: The April expenditure report has not been received. *The Board of Assessor's acknowledged.*
- b. CAVEAT: Mr. Barker, Mr. Richter and Leonard Barrett are registered. Ms. Sharon will have a check ready to be picked up before the trip. She instructed that members should take the check along with exemption forms to pay for housing. *The Board acknowledged and signed exemption forms.*
- c. Mail: *Board members received mail (Georgia Property Tax News)*
- d. Time Sheets PE 05/09/2012: *The Board of Assessor's reviewed, approved and signed.*
  - i. Time Sheet Report: January to present on employee time used for vacation and sick leave. *The Board instructed emailing a PDF of the employee time report*

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 – 50**  
**Hearings Scheduled – 0**  
**Hearing NOT scheduled as of this report – 0**  
**Remaining Appeals – 0**  
*The Board acknowledged the BOE updates.*

IV. **Sales study updates:** Leonard to be forwarding email updates to the Board. *Information requested by Board sent May 2, 2012 – The Board of Assessor's acknowledged and discussed not making a decision on values until all possible concerns have been researched.*

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

*The Board acknowledged June 15 as possible deadline for 2012 tax records to be up to date for the 2012 digest.*

VI. **Pending Appeals, letters, covenants & other items:** 3 appeals on hold – Note: Roger has restarted the appeal process for 2011 appeals – *The Board acknowledged.*

- 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.

**NEW BUSINESS:**

VII. **Appointments:** Interviews:

- a. 9:30 a.m. appointment interviewed
- b. 10:00 a.m. appointment did not come in to interview
- c. 10:30 appointment – found employment
- d. 11:00 a.m. appointment interviewed at 10:30
- e. 11:30 a.m. appointment called to let the Board know he would not be coming to his interview but he appreciates the opportunity

VIII. **Appeals and Appeal Status:** *The Board acknowledged that Roger has restarted the appeal process.*

- a. Appeals taken: 234  
Total appeals reviewed by the Board: 164  
Pending appeals: 70 with 3 on hold

IX. **Mobile Home appeals:**

- a. There are 2 more mobile home appeals that I could not access from Roger's agenda. A PDF file of these two mobile homes will be emailed to the Board along with the agenda. Also copies of the reviews for these 2 items will be attached to each Board member's agenda. See attached PDF file "Agenda May 9 Mobile Home Appeals".
- b. **TUCKER, JOSEPH LEE; 2012; 12x54 1968 New Moon Manufactured Home** located on Map 13 Parcel 17.

**CONTENTION:** 14x48 Manufactured Home which was attached to the New Moon has been removed. Owner contends this component has been moved to Alabama.

**FINDINGS:**

- o 2011 & 2012 Mobile Home taxes are outstanding as of 05/02/2012.
- o Field inspection of 05/01/2012 shows only the New Moon at this location. No evidence of the 14x48 Home found at this site.

- Per Appellant, these homes (joined) had been his residence, and had been located on parcel 13-17A. When the New Moon was moved to 13-17, the 14x48 was sold and moved to Alabama.
- 2010 satellite image may indicate that the New Moon being on this property when image was taken.

**RECOMMENDATION:**

- Remove the value of the 14x48 component from the 2011 & 2012 MH tax bills.
- Adjustment has been made for 2013 (Future Year XXXX).
  - *Motion to accept recommendation*
  - *Motion: Mr. Bohanon*
  - *Second: Mr. Richter*
  - *Vote: all in favor*

**c. Map & Parcel: 72-21B (1982 14x70 Buccaneer Manufactured Home by Buccaneer Homes)**

**Owner Name: RAGLAND, BRITT & MELISSA ANN BLACKWELL (represented by Michael Ragland, owner of the real estate).  
Tax Year: 2012**

Owner's Contention: Manufactured Home was removed from property prior to 01/01/2012

**Determination:**

1. Property was visited 10/05/2011; Home had been removed from this parcel at this time.
2. Per Dept of Driver Services report, this Home was transferred to John Gregory Brown of 115 Simmons Flat Rd, Trion on 07/01/2011.
3. Follow-up field check verifies that the Home is located at 115 Simmons Flat Rd --- which is in Walker County.

**Recommendations:**

1. Void 2012 MH bill 2013
2. Home was deleted from Chattooga tax rolls 05/01/2012.

*Motion to void 2012 MH bill 2013 (home deleted from records 5/1/2012)*

*Motion: Mr. Richter*

*Second: Mr. Calhoun*

*Vote: all in favor*

**d. Map & Parcel: 15-27 (1983 14x56 Edgewood Manufactured Home by Fleetwood)**

**Owner Name: HOUSER, TAMMY ANNETTE (Home is in possession of Jimmy Ballinger)  
Tax Year: 2012**

Owner's Contention: Home burned prior to 01/01/2012

## Determination:

- E-911 fire report indicates fire department was dispatched on 10/01/2011.
- Field Visit of 05/01/2012 shows Home a total loss.
- 2011 & 2012 bills are outstanding as of 05/01/2012.

## Recommendations:

- Put value of Home at -0- for 2012 and correct bill accordingly.
- Leave 2011 value unchanged (as fire was *after* 01/01/2011, 2011 bill would not be affected).

***Motion to put value at 0 for 2012 and correct billing – leave 2011 value unchanged***

***Motion: Mr. Richter***

***Second: Mr. Calhoun***

***Vote: all in favor***

e. **Map & Parcel:** 55-52-L07

**Owner Name:** MORGAN, STEVE & NANCY

**Tax Year:** 2011

**Owner's Contention:** HOMESTEAD REMOVED FROM PROPERTY

## Determination:

1. Possession of property was acquired through a Sales Contract with David Corbin in 1997.
2. Parcel has been receiving a standard Homestead Exemption since 1998.
3. During 2010 the contract was completed, and Mr. Corbin filed a deed transferring title of the property to the Morgan's. (DB 577 PG 241 – recorded 08/02/2010)
  - a. For 2011, with the recording of the deed, the Homestead Exemption was removed from this account.
  - b. Homestead was removed late in year, *after* the decal was issued on this Home for 2011. NO taxes were paid on Home for 2011.
  - c. Taxes were paid on the full amount of the real estate (3.10 acres)
4. Mrs. Morgan reports that this property is still their legal residence.
5. 2012 Manufactured home bill is outstanding.

## Recommendations:

1. Re-instate the Homestead exemption for tax year 2012.
2. Correct 2012 MH bill # 1745 to void taxes due.

NOD the Morgans for the amount of tax due on the Manufactured Home minus the Homestead Exemption.

- i. ***Motion to approve appraiser's recommendation***
- ii. ***Motion: Mr. Richter***
- iii. ***Second: Mr. Calhoun***
- iv. ***Vote: all in favor***

X. **Homesteads:**

- a. All applicants listed here in item 10 Homesteads are not eligible for the exemptions applied for due to excessive income.

**Recommendation:** Get Board's review and signatures each application. Follow up by informing the property owners by letter of denial.

- i. Map/Parcel: 43-35; Property Owner: Ratliff, James; Tax Year: 2012
- ii. Map/Parcel: 58-34-L03; Property Owner: Neighbors, Ronald; Tax Year: 2012
- iii. Map/Parcel: S41-48; Property Owner: Jones, Otis; Tax Year: 2012
- iv. Map/Parcel: 31-11; Property Owner: Bryan, Hugh; Tax Year: 2012
- v. Map/Parcel: S37-22; Property Owner: Howell, Linda; Tax Year: 2012
- vi. Map/Parcel: 50C-1; Property Owner: Fulton, John G.; Tax Year: 2012
- vii. Additional applications presented were Dorothy Brown, Samuel Hicks and Betty Joyce Rackley also for denial
  - 1. *Motion to accept the recommendation*
  - 2. *Motion: Mr. Bohanon*
  - 3. *Second: Mr. Calhoun*
  - 4. *Vote: all in favor*

**XI. Invoices and Information Items:**

a. Tax Assessor Backups: Invoice # 8885: Invoice Date 4/27/2012: Amount Due \$40.00 – *The Board of Assessor's reviewed, approved and signed.*

b. Emails:

- i. Job Applicant information forwarded to the Board from Leonard – Leonard requested adding more applicants to the interview list due to several interviewees' dropping out. *The Board informed that they would select from the 6 applicant's they have interviewed.*
- ii. Aerial Photography: Offer from GIS1.net and DigitalGlobe – The Board instructed giving Leonard the authority to follow up and discuss with the Commissioner, Jason Winters.
  - 1. *Motion for Leonard to proceed*
  - 2. *Motion: Mr. Bohanon*
  - 3. *Second: Mr. Richter*
  - 4. *Vote: all in favor*

c. **The Summerville News:** 3 invoices were delivered to our office from the Tax Commissioner

The January invoice is for the 2012 State and County Tax Advertisement mailed to Chattooga County Tax Commissioner. The Board instructed in meeting of May 2, 2012 verifying with the Commissioner's office how this bill was paid last year. According to the Commissioner's Office the billing statement for this year has already been signed by the Tax Commissioner. Our office was then instructed to forward the invoice over to billing to be paid out of the Tax Commissioner's budget. *The Board of Assessor's acknowledged.*

**XII. Meeting adjourned – 10:55 a.m.**

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

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