

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of July 18, 2012

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

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Regular Meeting called to order 9:10 a.m.

- A. Leonard Barrett, Chief Appraiser - present
- B. Wanda Brown, Secretary - present

I. **BOA Minutes:**

- a. Meeting Minutes July 11, 2012 – *The Board of Assessors reviewed, approved and signed.*

II. **BOA/Employee:**

- a. Assessors Office Budget: The June Expenditure Report has been received. *The Board acknowledged and instructed emailing the report to each member.*
- b. Substance Abuse Policy: *Board members each received their policy, signed and instructed emailing each member their copy.*
- c. Substance Abuse Policy for office staff: *The Board of Assessors acknowledged. The Board of Assessors instructed comparing our original policy to this amended policy to verify that they coincide.*
- d. Time Sheets PE: *July 18, 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 – 50**  
**Hearings Scheduled – 0**  
**Hearing NOT scheduled as of this report – 0**  
**Remaining Appeals – 0**  
*No changes or updates to report – The Board acknowledged.*

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

V. **Pending Appeals, letters, covenants & other items:**

- a. **Map & Parcel: 00007-00000-010-000**  
**Owner Name: Smith, Nancy Wilson**  
**Tax Year: 2011 - Owner's Contention: Owner**

**2 Smith appeals  
are on hold**

value is too high.

b. **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:

VI. **Appointments:** No appointments.

VII. **Appeals and Appeal Status: *The Board acknowledged.***

- a. Appeals taken: 234  
Total appeals reviewed by the Board: 171  
Pending appeals: 60  
Number of appeals in process: 9

b. **Map/Parcel: 8-115**  
**Property Owner: Ray F. Bell**  
**Tax Year: 2011**

**Contention:** Land Value

**Determination:**

- 1) The subject has 5 acres of cleared land on North Shinbone valley Rd. We have this land valued at \$5,000 per acre.
- 2) Our comparables taken from this area range from .34 acres to 20 acres, with an average value of \$5,041 and a Medium value of \$5,130.
- 3) Our comparables taken from countywide sales range from 3.58 to 7 acres, with an Avg. sales price of \$4,223.

**Opinion/Recommendation:** Lower the subject's value to \$4,300 per acre.  
KL & JP

*Motion to deny recommendation and leave value as is for tax year 2011*  
*Motion: Mr. Bohanon*  
*Second: Ms. Crabtree*  
*Vote: all in favor*

c. **Map/Parcel: 37-67-10**  
**Property Owner: Jackie G. & Lenell H. Pierce**  
**Tax Year: 2011**

**Contention:** Land Value being at \$6,840 is too high. Property owner states land floods not building worthy.

Notes: See sheet for soils attached along with flood plain on map, also on spreadsheet in column N is soil types listed for each parcel.

**Determination:**

- 1) Mr. & Mrs. Pierce has 1 acre of cleared land with a taxable value of \$6,840 per acre.
- 2) These comp's range from .8 acres to 1.49 acres with an average value of \$6,120 per acre.
- 3) According to flood map this property is not located in or near flood plain.
- 4) This property also has same soil types as other comps with house's on them.
- 5) The soil type on this property is WaA and LyA.

**Opinion/Recommendation:** I recommend leaving the value at \$6,840 as indicated for tax year 2011.  
KL

*Motion to accept recommendation*  
*Motion: Mr. Calhoun*  
*Second: Mr. Richter*  
*Vote: all in favor*

**VIII. Covenants:**

- a. **Map/parcel: 29-56**  
**Property Owner: Dotson, Gregory Dale**  
**Tax Year: 2012**

**Contention: Responding to breach of covenant letter**

**Determination:** This is a continuation of covenant from property transferred to Mr. Dotson while under covenant. Letters were sent to property owners who transferred property and the new owner did not fill out application for continuation.

**Recommendation:** Requesting the Board of Assessor's review, approve and sign continuation.

*The Board of Assessors signed and approved the continuation*

- b. **Map/parcel: 32-10**  
**Property Owner: Sanford, Carl D. and Barbara L.**  
**Tax year: 2009 to present**

**Contention: Applying for Forest Land Protection**

**Determination:** The Board approved this covenant July 11, 2012; however there is only one Board member's signature

*The remaining Board members signed the approved application.*

**IX. Homesteads:**

- a. **Map/parcel: 40-110**  
**Property Owner: Ramsey, William**  
**Tax Year: 2012**

**Contention:** Filed for state and local homestead exemptions.

**Determination:**

- 1) Based on IRS 1040 the applicant does not qualify for double or state school
- 2) The federal adjusted gross indicates the applicant qualifies for local exemption.
- 3) The applicant ended up with a negative income

**Recommendation:** Requesting the Board's acknowledgement

*The Board instructed verifying the property owner's place of residency then returning the item to the agenda next week.*

- b. **Map/parcel: 40-87-TR-01A**  
**Property Owner: Hawkins, Curtis**  
**Tax Year: 2012**

**Contention:** Filed for homestead and state school exemption on June 24, 2011 and did not receive the exemption on his assessment notice

**Determination:**

- 1) According to research Mr. Hawkins filed for homestead after the 2011 deadline.
- 2) The application process would be for tax year 2012

- 3) There was an issue of combining property and Cindy gave the application to Chad to follow up on. She informed Mr. Hawkins that he would need to bring income verification by April 1, 2012.
- 4) The parcels were combined and this is correct on the notice
- 5) The property owner couldn't remember if he submitted his income and no documentation was found in his file.
- 6) Due to the file being in the process of mapping issues his folder was in a different location and he did not receive a letter requesting income documentation.

Conclusion: The property owner should have been given the opportunity to submit his income documentation by letter of reminder before he received his notice.

**Recommendation:** Requesting the Board of Assessors review, approve and accept his application for homestead exemption and approve the state school exemption due to applicant's age.

**Motion to accept recommendation**

**Motion: Mr. Calhoun**

**Second: Ms. Crabtree**

**Vote: all in favor**

**X. Invoices and Information Items:**

- a. **Tax Assessors Website:** qpublic.net: Invoice #120407: Service Period August 2012: Invoice Amount \$625.00 – *The Board of Assessor's reviewed, approved and signed.*
- b. **Assessment Notices:** GSI: Invoice #9012: Invoice Date 7/1/2012: Amount Due \$1,259.00 – *The Board of Assessor's reviewed, approved and signed.*
- c. **Emails:** Forwarded to the Board of Assessors - Email discussion pertaining to FMLA possibilities for Wanda Brown

Leonard,

I spoke with Arliss and she will have forms for me to give to the Board and my brother's doctor. She also said I could take time as needed through FMLA if the Board approved it. It's 12 weeks in a year and she said I don't have to take the entire 12 weeks. If the Board would consider this I may be able to work on Monday thru Wednesday or Tuesday thru Thursday, maybe even half days. I'm not sure about my other brothers' work schedule yet and my sister and I will be taking turns sitting up at night so my mom will have the opportunity to sleep if she can. I'm really not sure how we will need to do this as a family. Do you think the Board might consider a time as needed type leave?

*The Board of Assessor's approved an "on leave as needed basis" through FMLA providing the employee submits proper documentation and medical updates.*

**Motion to approve**

**Motion: Mr. Bohanon**

**Second: Mr. Richter**

**Vote: all in favor**

**d. Employee: Kenny Ledford**  
**Item: Continuing Education**

Kenny is requesting the Board's approval to attend Course 1 certification for assessors in Dahlonega Ga. on August 20<sup>th</sup> – 24<sup>th</sup>, 2012. This class is required in the first step of becoming an appraiser 1. Not being sure how long Johnny Pledger will be hear for our training process, I thought this might be a great time to start this class to get what certifications I might need before Mr. Pledger leaves.

***Motion to approve Kenny Ledford to attend Course 1***

***Motion: Mr. Richter***

***Second: Mr. Bohanon***

***Vote: all in favor***

e. <b>Map &amp; Parcel:</b>	<NA>
<b>Owner Name:</b>	<NA>
<b>Tax Year:</b>	2013
<b>ISSUE:</b>	REASON FOR CHANGE CODES

**Determination:**

1. 2011 Reason codes contain duplicates and no longer pertinent items.
2. 2011 Reason codes did not comply with SB 177 ACT 421 (1999) requiring a "simple, non-technical explanation of the basis of change" in all cases.
3. 2012 Codes were scrambled (with some being deleted) by Governmental Systems, Inc. during April update of software; this resulted in the some 2012 notices stating inappropriate reasons for change.
4. A new list of reason codes have been proposed for 2013.
  - a) Categorized by type
  - b) Listing common changes
  - c) Spaced to allow for additional codes.
5. Work cannot begin on 2013 until a working set of change codes are approved.

**Recommendations:**

Approve 2013 reason for change codes

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

**XI. Addendum:**

- a. **Mr. Barker will not be attending meeting of July 25, 2012.**
- b. **Mount Vernon Mills Personal Property for discussion**
  - i. ***Motion to grant North Carolina table***
  - ii. ***Motion: Mr. Richter***
  - iii. ***Second: No second – motion is lost***
  - iv. ***Motion to table the vote until August 1, 2012 when all Board members are present***
  - v. ***Motion: Mr. Bohanon***
  - vi. ***Second: Mr. Calhoun***
  - vii. ***Vote: all in favor***

XII. Meeting adjourned - 10:07 a.m.

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

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