

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of September 5, 2012

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

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Regular Meeting called to order 8:58 a.m.

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

**I. BOA Minutes:**

- a. Meeting Minutes August 29, 2012 – *The Board of Assessors reviewed, approved and signed.*

**II. BOA/Employee:**

- a. Board members received checks

**III. BOE Report:** Roger to forward via email an updated report for Board's review.

- a. **Total Certified to the Board of Equalization – 57**  
**Cases Settled – 50**  
**Hearings Scheduled – 4**  
**Hearings NOT scheduled as of this report – 3**  
**Remaining Appeals – 7**  
*The Board acknowledged BOEq status*

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

- a. The digest submission to Atlanta is set for Thursday, September 6, 2012. *The Board acknowledged.*
- b. **Digest Submission:** The Assessor's Office staff has been proofing/revising the codes, counts, assessed value totals and gross digest totals for each city in the county and for county as a whole, incorporated and unincorporated spreadsheets. *The Board acknowledged.*

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

- a. **2011 Appeals taken: 234**  
Total appeals reviewed by the Board: 184  
Pending appeals: 50
- 2012 Appeals taken: 153**  
Total reviewed by the Board: 21  
Pending appeals: 132

*The Board acknowledged appeal status.*

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

1. **Mr. Smith** visited the office several times over the 2011 appeal period. He also visited the office again on July 18, 2012 inquiring as to why his appeals have not been completed.

*Note: These were among the appeals placed on hold during the preparation for tax year 2012 records and assessments. The appeal process has just recently begun to pick back up. Mr. Smith took 2 appeals forms with him to appeal the same property for tax year 2012. Mr. Smith did not fill out or sign the appeal forms in the office.*

2. Board instructed Chad/Roger to complete the Smith appeals above and/or Leonard to check with them for status. The appeals are with Chad, however; he has been working transfers and has not gotten back to these appeals as of July 30/2012.
3. Appeals are with Leonard for review as of 8/27/2012
4. Appeals returned to Chad for revisions as of 8/28/2012

*The Board acknowledged.*

**NEW BUSINESS:**

**VI. 2011 Appeals: ON HOLD**

- a. **Appeals are ready to be reviewed – but are presently on hold due to the following:**
  - i. Scanning all the requested documents from tax years 2006 through 2011 pertaining to the civil case in progress
  - ii. Proofing digest consolidation sheets and preparing for the digest submission

*The Board acknowledged.*

**VII. 2012 APPEALS: ON HOLD**

- a. **Appeals are ready to be reviewed – but are presently on hold due to the following:**
  - i. Scanning all the requested documents from tax years 2006 through 2011 pertaining to the civil case in progress
  - ii. Proofing digest consolidation sheets and preparing for the digest submission

*The Board acknowledged.*

**VIII. Invoices and Information Items:**

- a. Information Items:
  - i. **Chattooga High School Intern: Georgia Youth Apprenticeship Program:** Requesting the Board's approval to interview a student recommended by the work/education (WIA) department at Chattooga High School
  - ii. *Motion to approve interviewing intern*
  - iii. *Motion: Mr. Bohanon*
  - iv. *Second: Mr. Richter*
  - v. *Vote: all in favor*

- vi. **Map & Parcel: S15-66A**  
**Owner Name: HOPKINS, BRIDGET**  
**Tax Year: 2012**

**Owner's Contention:**

1. 2012 notice of value includes value for a house. Owner purchased property in 2011 and tore the house down in 2011.

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

1. 2010 aerial photography indicates house on property.
2. 2011 aerial photography indicates house is gone from property.
3. Owner did not file an appeal. Contacted office on 08/29/2012 and gave information concerning error.

**Conclusion:**

2012 notice of value includes value of house not on property as of January 1<sup>st</sup>, 2012.

**Recommendations:** Correct tax record and value for tax year 2012.

Reviewer's Signature: Leonard Barrett

Date: 08/29/2012

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Ms. Crabtree*

*Vote: all in favor*

**IX. Additional Items**

a. **Civil Case:**

- i. The Board discussed the civil case request of scanning files, renaming the files and moving the files to CD's. Leonard informed the Board that there would be a charge per hourly rate of the lowest paid position in the Assessor's Office for the service being provided to the case from our office.
- ii. Copies of the files would be 10¢ a copy per document and there are 599 files that have been scanned

b. **Control Cam:**

- i. Aerial Photography for \$6800.00 – Leonard discussed with the Board that the cost of aerial photography is decreasing
- ii. The Control Cam company may be worth considering for next year's budget if competitive with present provider

c. **2013 Budget:**

- i. Mr. Bohanon questioned if the figures for the upcoming 2013 budget have been mentioned.



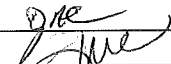

d. **Courses Cancelled throughout the remainder of 2012:**

- i. The cancellation of all courses prevents the Field Representative trainee from obtaining certification at an earlier date.

- ii. The Board instructed checking the course schedule to determine if there is a course that Kenny can take before the end of the year that would also work out with the earliest regional exam in January, 2013.
  
- e. **Step Increases:** Mr. Barker questioned the status on employee step increases. Leonard informed the Board that there has been no response from the Commissioner's office pertaining to step increases.

**X. Meeting adjourned – 9:25 a.m.**

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

  
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