

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of September 26, 2012

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

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Regular Meeting called to order 9:06 a.m.

A. Wanda Brown, Secretary – present

I. **BOA Minutes:**

a. Meeting Minutes September 19, 2012 – *The Board of Assessors reviewed, approved and signed.*

II. **BOA/Employee:**

a. **Time Sheets PE 9-26-2012:** *The Board reviewed, approved and signed.*

b. **Assessor's Recertification:**

i. The Board members registering for 3 day course are Hugh Bohanon, David Calhoun and Richard Richter.

ii. The registration forms and hotel information have been emailed and delivered to Ms. Sharon and Ms. Martha in the Commissioner's Office with the request of the Commissioner's signature to approve or deny.

iii. A copy of the course registration completed form has been emailed to each Board member for review.

*The Board reviewed the letter signed by Commissioner Winters denying the request to attend the 3 day Short Course November 12, 13, and 14, 2012.*

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

a. **Total Certified to the Board of Equalization – 65**

**Cases Settled – 57**

**Hearings Scheduled – 0**

**Remaining Appeals – 8**

*The Board of Assessor's acknowledged the BOEq status.*

IV. **Time Line:** Leonard will be forwarding updates via email. *The Board acknowledged there are no updates on the time line at this time.*

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

a. **2011 Appeals taken: 234**

Total appeals reviewed by the Board: 193

Pending appeals: 41

**2012 Appeals taken: 153**

Total reviewed by the Board: 24

Pending appeals: 129

*The Board acknowledged appeal status and questioned how Many 2011 appeals are complete and waiting for Leonard's review.*

## NEW BUSINESS:

VI. **2011 Appeals:** *The Board acknowledged there are 14 of the remaining 2011 appeals in the review file pending Leonard's return to the office next week.*

VII. **2012 APPEALS:**

- a. The 2011 appeals are being processed – at this time there are no 2012 appeals to present to the Board. *The Board acknowledged.*

VIII. **Refund Requests:**

- a. **Map & Parcel: 15-46**  
**Owner Name: SHAW, LIGE RAY**  
**Tax Year: 2011 & 2010**

**Owner's Contention:** REFUND WAS NOT PROCESSED AFTER 2010 ARBITRATION

**Determination:**

1. On Thursday, 09/20/2012, this Office received a phone call from Mr. Shaw questioning why there had been no further action on his 2010 appeal following a decision set by an Arbitrator.
  - a) For 2010 this property was valued at \$ 153,149.
    - \$25,505 Improvements
    - \$2,263 for 1 Non-covenanted acre
    - \$125,381 for 60 Covenanted acres
    - Average value per acre \$2,093
  - b) Per Arbitrator's decision filed in Superior Court 03/10/2011 the value of the land for this account was set at \$91,500 (\$1,500 / acre). This resulted in a total property value of \$117,005 for 2010.
2. There is no record of any further processing (refund, etc) after the receipt of the above mentioned court order.
3. An "Authorization for Refund" for has been prepared for this account for the 2010 tax year.
4. For 2011 it appears that Mr. Shaw owes additional tax.
  - a) For 2011 Mr. Shaw applied for, and received, a local county homestead exemption, exempting the full taxable value of his dwelling and five (5) contiguous acres.
  - b) For 2011, the value of 10 acres was mistakenly exempted from the taxable value of this property.
    - Five (5) acres of land class 244 with a total FMV of \$9,910. The use of this acreage resulted in an exemption overage – these acres were under covenant – the exemption was for a greater amount than the acres were taxed on.
    - Five (5) acres of land class WP8.
5. For 2011 and forward, the 1V exemption has been refigured:

- a) Exempting the one acre that is NOT under covenant
- b) Exempting four covenanted acres contiguous to this one acre. (For more detail, please see the included map)

**Recommendations:**

- 1. Approve 2010 Refund Authorization and forward to Tax Commissioner.
- 2. Approve 2011 Not on Digest form and forward to Tax Commissioner.

Reviewer: Roger Jones Date: October 3, 2012

**Motion to approve the 2010 refund, correct 2012 tax bill and not approve the 2011 NOD.**

**Motion: Mr. Bohanon**

**Second: Mr. Calhoun**

**Vote: all in favor**

**IX. Additional Items:**

- a. Mr. Calhoun will not be attending the meeting of October 3, 2012.
- b. Mr. Bohanon questioned the furlough days and how long the Assessor's office will need to keep Johnny Pledger to complete training of new Field Representative.
  - i. Mr. Bohanon suggested there may be a need to draw up a letter for the Commissioner to consider the Assessor's Office is under budget and understaffed as well as the function of the office being behind and implementing furlough days for staff is going to slow progress even further.
  - ii. Ms. Gwyn agreed that the Assessor's office under budget and being understaffed and the need to train a new Field Representative indicates that all work days are needed.
  - iii. Mr. Barker, chairman discussed the budget as a whole is over spent and that the understanding is the Commissioner has no additional funds.

***The Board acknowledged and discussed above concerns.***

**X. Meeting adjourned – 9:30 a.m.**

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

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