

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

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

Attending: William M. Barker
Hugh T. Bohanon Sr.
David Calhoun
Richard Richter

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

I. **Appointments:** *No appointments at this time – The Board acknowledged.*

II. **BOA Minutes:**

- a. Meeting Minutes January 2, 2013 – *The Board of Assessors reviewed, approved and signed.*

III. **BOA/Employee:**

- a. *Board members received checks.*
- b. **Employee Training Status:** Johnny Pledger (current through end of December 2012) – Requesting the Board acknowledge – *The Board acknowledged and discussed retaining Johnny Pledger through April, 2013 at which time the new Field Representative will be certified.*
- c. **Group Session:** *Employee group session with the Board is set for today, January 9, 201.*
 - i. **Attending group session:**
 - Johnny Pledger, Kenny Ledford, Chad Bierkamp, Roger Jones and Kathy Brown
 - Field representatives stressed to the Board the need for another vehicle for property visits – there is only one car for 4 people who go out to collect data on new homes, appeals, mobile home appeals, timber research, etc.
 - a. *The Board chairman instructed Leonard to check with the Sheriff's office about obtaining one of their old cars.*
 - Chad informed the Board that he has been checking Sheriff's office about any vehicles that may be assessable before auction.
 - Johnny Pledger discussed with the Board the pay rate issue that indicates the employees in the Assessor's Office should get pay increases.
 - a. The Board acknowledged his concern and the chairman added that this issue is being addressed
 - Roger Jones discussed with the Board the newly elected Board of Equalization Chairman is Ralph Anderson.
 - Chad discussed the recent purchase of 6 new computers for the Assessor's office that was approved previously by the Board, informing the Board that the computers are in route to be delivered one day this week.

- Kathy Brown attended the group session and discussed with the Board the Motor Vehicle appeals for tax year 2013. She informed the Board that her office will be closing on Monday, January 14, 2013 to attend the Motor Vehicle appeal training course.
- The Board members commented that they have been very pleased with everyone's efforts and work throughout the Assessor's office.

d. Board of Assessors Training:

The current status of each Board member's training hours was received from Goldine Shaw, Department of Revenue on January 4, 2013 and indicates the following:

- William Barker – Requires 20 hours by April 1, 2014.
- Hugh T. Bohanon – Requires 40 hours immediately
- David A. Calhoun - Requires 40 hours immediately
- Gwyn Crabtree - Requires 40 hours immediately
- Richard L. Richter – Requires 20 hours by November 11, 2013.

a. *The Board of Assessors acknowledged the training hours required for each member.*

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

a. **Total Certified to the Board of Equalization – 77**

Cases Settled – 62

Hearings Scheduled – 0

Remaining Appeals – 15

The Board acknowledged and received copies of the Board of Equalization status.

V. **Time Line:** Leonard will be forwarding updates via email – No updates to report at this time. *The Board acknowledged.*

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

a. **2011 Appeals taken: 233**

Total appeals reviewed by the Board: 226

Processing: 7

Pending appeals: 7

2012 Appeals taken: 153

Total reviewed by the Board: 42

Pending appeals: 111

Weekly updates and daily status kept for the 2011 and 2012 appeal logs: *Wanda A. Brown.*

The Board acknowledged the 2011 and 2012 appeal status.

NEW BUSINESS:

VII. **Appeals 2011:** There are seven appeals being processed with Chad Bierkamp and Roger Jones. – *The Board instructed Leonard to check with Chad and Roger pertaining to the remaining 2011 appeals that need to be completed and presented to the Board.*

VIII. **Appeals 2012:** There are no 2012 appeals at this time – *The Board acknowledged.*

IX. **Covenants:**

a. Map/Parcel: 58-20, Property Owner: Agnew, Clinton, Tax Year: 2013

i. Requesting to renew covenant on 158.52 acres for agricultural and timber

Reviewer: Wanda A. Brown – **BOARD APPROVED**

- b. Map/Parcel: 68-50, Property Owner: Allen, Jack B, Tax Year: 2013
 i. Requesting to renew covenant on 235.95 acres for fish and wildlife
 Reviewer: Wanda A. Brown – **BOARD APPROVED**
- c. Map/Parcel: 68-49, Property Owner: Allen, Jack B, Tax Year: 2013
 i. Requesting to renew covenant on 19.20 acres for agricultural land
 Reviewer: Wanda A. Brown – **BOARD APPROVED**
- d. Map/Parcel: 78-51, Property Owner: Anderson Ralph & Odell, Tax Year: 2013
 i. Requesting to renew covenant on 20.54 acres for agricultural and timber land
 Reviewer: Wanda A. Brown – **BOARD APPROVED**
- e. Map/Parcel: 46-42, Property Owner: Campbell, Larry, Tax Year: 2013
 i. Requesting to renew covenant on 53 acres for agricultural land
 Reviewer: Wanda A. Brown – **BOARD APPROVED**
- f. Map/Parcel: 63-6, Property Owner: Covrig, Alex & Elaine, Tax Year: 2013
 i. Requesting a new covenant on 26.24 acres for wildlife and timber
 Reviewer: Wanda A. Brown – **BOARD APPROVED**
- g. Map/Parcel: 67-10, Property Owner: Crane, Joyce G, Tax Year: 2013
 i. Requesting to renew covenant on 9.90 acres for raising, harvesting and storing crops
 ii. *The amended OCGA 48-5-7.4(b) requires relevant records regarding proof of bona fide conservation use for qualified property.*
 iii. *Per phone call from Department of Revenue – The Board of Assessor's is not required to accept covenant renewals of under 10 acres unless the property qualifies and the property owner must follow the same amended OCGA 48-5-7.4(b).*
 Reviewer: Wanda A. Brown
- h. Map/Parcel: 29-23, Property Owner: Croy, Ronald & Sadie, Tax Year: 2013
 i. Requesting a new covenant on 32.62 acres for agricultural land
 Reviewer: Wanda A. Brown – **BOARD APPROVED**
- i. Map/Parcel: 68-94-E, Property Owner: Dean, Thomas, Tax Year: 2013
 i. Requesting a new covenant on 5.38 acres for agricultural land
 ii. *The amended OCGA 48-5-7.4(b) requires relevant records regarding proof of bona fide conservation use for qualified property.*
 iii. *Per phone call from Department of Revenue – The Board of Assessor's is not required to accept covenant renewals of under 10 acres unless the property qualifies and the property owner must follow the same amended OCGA 48-5-7.4(b).*
 Reviewer: Wanda A. Brown
- j. Map/Parcel: 29-12, Property Owner: Durham, Edward, Tax Year: 2013
 i. Requesting to renew covenant on 200.62 acres for agricultural land
 Reviewer: Wanda A. Brown – **BOARD APPROVED**
- k. Map/Parcel: 55-130 & 55-130-1, Property Owner: Garner, Betty Hyden, Tax Year: 2013
 Requesting to renew covenant on 291.55 & 340.80 acres for agricultural and timber land
 Reviewer: Wanda A. Brown – **BOARD APPROVED**

- l. Map/Parcel: 84-2, Property Owner: Hamilton, Charles P. & Nancy, Tax Year: 2013
 - i. Requesting to renew covenant on 51 acres for agricultural and timber land
Reviewer: Wanda A. Brown – **BOARD APPROVED**
- m. Map/Parcel: 84-1-A, Property Owner: Hamilton, Charles P & Nancy, Tax Year: 2013
 - i. Requesting to renew covenant on 15 acres for agricultural and timber land
Reviewer: Wanda A. Brown – **BOARD APPROVED**
- n. Map/Parcel: 84-1, Property Owner: Hamilton, Charles P & Nancy, Tax Year: 2013
 - i. Requesting to renew covenant on 35.50 acres for agricultural and timber land
Reviewer: Wanda A. Brown – **BOARD APPROVED**
- o. Map/Parcel: 47-56, Property Owner: Hardeman, Brian P., Tax Year: 2013
 - i. Requesting to continue covenant on 51.50 acres for agricultural and timber land
Reviewer: Wanda A. Brown – **BOARD APPROVED**
- p. Map/Parcel: 55-31, Property Owner: Henderson, Margaret, Tax Year: 2013
 - i. Requesting to renew covenant on 20 acres for agricultural and timber land
Reviewer: Wanda A. Brown – **BOARD APPROVED**
- q. Map/Parcel: 55-44, Property Owner: Henderson, Margaret, Tax Year: 2013
 - i. Requesting to renew covenant on 3.67 acres for agricultural land
 - ii. *The amended OCGA 48-5-7.4(b) requires relevant records regarding proof of bona fide conservation use for qualified property.*
 - iii. *Per phone call from Department of Revenue – The Board of Assessor's is not required to accept covenant renewals of under 10 acres unless the property qualifies and the property owner must follow the same amended OCGA 48-5-7.4(b).*
Reviewer: Wanda A. Brown
- r. Map/Parcel: 8-88, Property Owner: Hester, William Adam, Tax Year: 2013
 - i. Requesting to continue covenant on 142 acres for agricultural land
Reviewer: Wanda A. Brown – **BOARD APPROVED**

Motion to approve and accept all covenants listed above with property of 10 acres or more.

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

The Board instructed sending letters to request additional relevant records according to OCGA 48-5.-7.4(b) to all listed above applying for covenant on property less than 10 acres.

X. Invoices and Informational Items:

a. Ad Valorem Taxes:

- i. Letter received from Jason Winters, Commissioner to change due date of ad valorem taxes – *The Board of Assessor's acknowledged.*
- ii. A letter was requested on January 8, 2013 from the County Commissioner to delegate refunds of clerical errors to the Board of Assessor's. – *The Board discussed and acknowledged.*

b. Tax Commissioner:

- i. Letter to the Board from Kathy V. Brown, Tax Commissioner - letter to renew the agreement with the Assessors Office to receive all exemption applications.
The Board of Assessor's acknowledged and signed the letter.

Motion to accept the agreement to receive all exemption applications

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

XI. Additional Items:

- a. **Rome News Tribune Article** - The article indicated that the Department of Revenue performed a state review of Floyd County's Assessor's office. – *The Board acknowledged the news article presented by Leonard Barrett pertaining to Floyd County.*
- b. Leonard Barrett informed the Board that he has received a copy of his deposition – *The Board acknowledged.*
- c. Leonard discussed that Board member, Gwyn Crabtree and Crysan Thomas, attorney; has questioned the status of Bill Ramsey's 2012 appeals. *The Board acknowledged and gave no instructions to put the Ramsey appeal ahead of the remaining 2011 or all other 2012 appeals.*
- d. Leonard also discussed with the Board that the employee reviews will be ready for the Board to review by January 16, 2013. *The Board acknowledged.*
- e. **2013 Motor Vehicle Appeals** - *The Board instructed Leonard to reserve seating for at least two Board members and all office staff members to attend the Motor Vehicle training class to be held on Monday, January 14, 2013 at 9 a.m. at the Forum in Rome, GA. The Board instructed closing the Assessor's office down for the day in order for the office staff to attend the necessary training.*
- f. Mr. Bohanon discussed with the Board his concerns of the agenda items and his concerns on the appeal status.

XII. Meeting adjourned – 10:25 a.m.

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

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