

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 28, 2013

Attending: William M. Barker
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
Richard Richter

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

- A. Leonard Barrett, Chief Appraiser – present
- B. Wanda Brown, Secretary – present
- C. Jason Winters, Commissioner - present

I. APPOINTMENTS:

- a. *Commissioner Winters attended the Board meeting to discuss his request to post the digest on the Board's web site and filling the vacant position on the Board.*
- b. *Mr. Bohanon inquired to Mr. Barker, Chairman if there is a personnel problem?*
 - i. *Mr. Barker responded that there is an issue.*
 - ii. *The chairman entertained a motion to enter into executive session to discuss filling clerk position and staff not getting paid for furlough days like other departments.*

Motion to enter into executive session at 9:15 a.m.

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

Motion to return from executive session at 9:45 a.m.

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

OLD BUSINESS:

II. BOA Minutes:

- a. Meeting Minutes August 21, 2013 – *The Board of Assessors reviewed, approved and signed.*

III. BOA/Employee:

- a. **Time Sheets PE: 8/28/2013** – *The Board reviewed, approved and signed.*
- b. **Mail:** Georgia Tax News: *Each Board member received a copy.*
- c. **Job Applicants:** *Copies available for Board members of 26 applicants – list emailed to the Board on August 23, 2013 – The Board acknowledged and instructed receiving applications until August 30, 2013 as advertised.*
- d. **On-the-job Training:** *Email forwarded to the Board on August 22, 2013 – copy of email correspondence between Vicki Thompson and Leonard Barrett available for Board's review – The Board acknowledged and instructed Leonard to check back with Vicki Thompson once they have made a decision on which applicant to hire.*

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

- a. **Total Certified to the Board of Equalization – 95**
Cases Settled – 91
Hearings Scheduled – 0

Pending 2012 appeals to begin processing August 14, 2013 – As processing begins again, the appeal hearings with the Board of Equalization will pick back up toward the end of August. The Board acknowledged there are no further updates at this time.

V. **Previous Pending Items:**

- a. **Budget Cuts:** Letter to the Commissioner pertaining to the budget expenditure being revised – Forwarded to the County Attorney then onto Commissioner Winters – *The Board acknowledged this item is pending the response of Commissioner Winters.*
- b. **Record Board Meetings:** Mr. Bohanon made a motion in meeting July 10, 2013 to use a handheld recorder and record the Board meetings. The Board put in place a different type recording device in meeting of August 14, 2013 for trial period – The Board acknowledged technical difficulties of both devices in meeting of August 21, 2013 and will attempt to record again beginning meeting August 28, 2013. *Mr. Bohanon provided his desk top recorder along with microphone for trial basis.*

VI. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.

- a. **Digest 2013:** Consolidations have been reviewed by Chad Bierkamp, Wanda Brown, Cindy Finster and Kenny Ledford. All corrections made by Roger Jones and the documents requiring the Chairman's signatures are ready – *Chairman, Mr. Barker signed all documents prepared and presented for the 2013 digest submission.*
- b. **Digest Submission:** Kathy Brown, Tax Commissioner has an appointment to submit the digest on Thursday, August 29, 2013 – Email forwarded to the Board –
- i. *The Board acknowledged and Mr. Bohanon discussed possibly making the trip with Leonard Barrett, chief appraiser; Kathy Brown, Tax Commissioner and Roger Jones, Appraiser III.*
- ii. *Leonard informed the Board that they will be leaving at approximately 11:30 a.m.*

NEW BUSINESS:

VII. **Appeals:**

- a. **2012 Appeals taken: 154**
Total appeals reviewed Board: 59
Processing: 29
Pending appeals: 95

<p>2013 Appeals taken: 115 Total appeals reviewed Board: 9 Includes Motor Vehicle Appeals Processing: 2012 sales price appeals Pending appeals: 106</p>
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Appeal count through 8/26/2013

Weekly updates and daily status kept for the 2012 and 2013 appeal log: *Wanda A. Brown* - There are currently 29 of the 2012 pending appeals in Leonard's file to be reviewed - Requesting the Board acknowledge.

The Board of Assessors acknowledged the status of 2012 and 2013 appeals.

VIII. **Appeals:**

- a. **Map/Parcel: 64-101-A**
Property Owner: Starkey, Sylvia
Tax Year: 2013

Contention: Filing an appeal for denial of local county senior exemption**Determination:**

- 1) Applicants file indicates all exemptions except the local county exemption was approved.
- 2) The property owner should have received notification that the one exemption was not approved due to lack of income documentation.
- 3) There is no record of notice and no copy of a letter requesting the documentation from the applicant.
- 4) The applicant was given a copy of the appeal she filed on August 15, 2013 along with instructions to bring her income documentation by the appeal deadline of August 26, 2013.
- 5) Applicant brought in her 2012 tax return as income documentation on August 23/2013.
- 6) According to the return the total adjusted gross is above the limit to qualify for the local county exemption.

Recommendation:

Deny the local county exemption due to the applicant not being within the income limitations and send notification of Board action.

Reviewer: Wanda A. Brown

Motion to approve recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

IX. Covenants:

- a. **FLPA:** Zach Young, Department of Revenue; will be auditing the Forest Land Protection Wednesday and Friday – *The Board acknowledged.*

X. Homesteads:

- a. **Map/parcel:** S40-8
Property Owner: Hoskins, Charles
Tax Year: 2013

Contention:

- 1) Mrs. Kathy Brown Tax Commissioner visited our office and said Mrs. Hoskins came to her office and informed her that no one has lived in the house from before the first of the year till now.
- 2) Also, she said that Charles Hoskins has been deceased from before the first of the year. She indicated the homestead exemption should be removed from this record for tax year 2013.

Determination:

- i. Ms. Hoskins reported no one living in the house
- ii. Research of death records online were unsuccessful, however Ms. Kathy reported that Mr. Hoskins is deceased.
- iii. Notices of value with the homestead applied have been sent

Recommendation:

Requesting Board approve removing homestead and correcting tax bill.

Reviewer: Wanda A. Brown

I, Leonard Barrett, chief appraiser discussed his concerns with the Board about needing documentation from Mrs. Hoskins that no one lives at the residence and she is requesting the exemptions be removed.

2. *The Board instructed obtaining a sign statement from Mrs. Hoskins for documentation that no one lives in the house then remove the exemptions.*

XI. Personal Property:

- a. **Map & Parcel 50-PP:IF-57 – Image Division
50 PP:1F 58-B – Industrial Park
& 41PP:IF-10-1 – Lyerly Plant**

Owner Name: Mohawk Industries, Inc

Tax Years: 2013

Owner's Contention: Owner is asking that the taxpayer returned value be accepted on their Business Personal Property Returns.

Determination: Mohawk Industries filed their Business Personal Property return in a timely manner. Jeffrey Rash a representative with Mohawk, is asking for the Board to accept their Taxpayer return value on the above listed locations.

Recommendation: Recommending that the Board accept the Taxpayer Return Value on Mohawk.

Note: The Board previously accepted their return—requesting the Board's signatures on BOA agenda item form.

The Board of Assessors reviewed and signed.

XII. Refund Request:

- a. **Request for refund: 8/22/2013
Property Owner: B.J. Gambill
Map / Parcel: 56-35-F**

Determination:

Mr. Gambill owns lot 1 on Thomas road in Trion Ga. In 2005 Mr. Gambill sold lot 2 on Thomas road being map and parcel 56-34-F02. In our system we have Mr. Gambill owning lots 1 and 2 being 2.90 acres. After finding deed and plat Mr. Gambill should have only lot 1 which is 1.39 acres.

TAX YEAR	BILL #	40% DIGEST	CORRECT 40%	VALUE DIFF.
2012	4676	\$10,026	\$4,805	\$5,221
2011	4702	\$10,026	\$4,805	\$5,221
2010	4691	\$10,026	\$4,805	\$5,221

Recommendation: Refund Mr. Gambill the difference in the corrected acreage.

Reviewer: Kenny Ledford

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

XIII. Additional Items:

Board Chairman, Mr. Barker asked Board members and all attending the meeting if they have any further items to discuss.

- a. Ms. Crabtree questioned the time reported for office staff members not reporting a full 80 hours. *Wanda Brown, secretary in charge of time sheets; informed the Board that she and Leonard Barrett are out of vacation and sick leave and Kenny Ledford is still accruing his sick time.*
- b. Guest: The Board of Assessors asked Danny Ingram if he anything to discuss with the Board. *Mr. Ingram commented on the definition of a mill (millage) and the decision to*

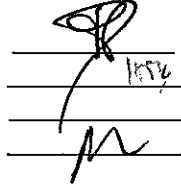
increase taxes about 20%. Mr. Ingram discussed with the Board that he understands this to be 20% of a mill and not 20% of a dollar.

- c. Guest: The Board asked Olney Meadows if he had anything he would like to discuss with the Board. *Mr. Meadows responded that he was just attending the meeting to listen and observe.*

- d. *Mr. Bohanon wanted to inform the Board that he is very dissatisfied about the outcome of the discussion with Commissioner's Winters pertaining to staffing levels in the Assessors Office.*

XIV. Meeting adjourned 9:55 A.M.

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



The image shows four handwritten signatures, each written over a horizontal line. The signatures are: 1. William M. Barker, a stylized signature starting with a large 'W'. 2. Hugh T. Bohanon Sr., a signature that includes the initials 'HTB' and 'Sr.' written in small text. 3. Gwyn W. Crabtree, a signature starting with a large 'G'. 4. Richard L. Richter, a signature starting with a large 'R'.