

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of September 11, 2013

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

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Regular Meeting called to order 9:03 a.m.

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

**I. APPOINTMENTS:** Interviews for job applicants are as follows:

- a. 10 a.m. -- *The Board of Assessors interviewed Kathy Bennett.*
- b. 10:30 a.m. -- *The Board of Assessors interviewed Beverly Johnson.*
- c. 11 a.m. -- *The Board of Assessors interviewed Tammy Parris.*
- d. 11:30 a.m. -- *The Board of Assessors interviewed JoAnn Clements.*

OLD BUSINESS:

**II. BOA Minutes:**

- a. Meeting Minutes September 4, 2013 – *The Board reviewed, approved and signed.*
  - 1. *Mr. Barker, chairman instructed Wanda Brown, secretary to add Mr. Wilson's name for signatures on all Board forms.*
  - 2. *Ms. Brown discussed her concern with the Board that Mr. Wilson may require achieving his Assessor's certification prior to being an active member in meetings.*
  - 3. *Mr. Barker maintained that Mr. Wilson's name can be added for him to initial and sign Board actions in meeting as an acknowledgement since he has been appointed by the Commissioner and has been sworn in.*

**III. BOA/Employee:**

- a. Time Sheets PE: September 11, 2013 – *The Board of Assessors reviewed, approved and signed.*
- b. Job Applicants: Interview appointments sent to the Board via email – *The Board acknowledged.*
- a. Mail: Letter from Walker County Assessors to Chattooga BOA –
  - 1. Mr. Barker read the letter from Walker County pertaining to the cell tower being located in Walker County and taxed in Chattooga County.
  - 2. Leonard discussed with the Board that Cindy Finster, personal property clerk is processing information on this issue and advised sending the letter to Cindy.
- b. Information Packet: Mr. Wilson received an information packet pertaining to GA code laws for Active Board members and additional information of office functions and appeals.

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**

*The Board of Assessors acknowledged there are no updates reported at this time.*

V. **Time Line:**

- a. Leonard discussed with the Board that the time line items are being kept within deadlines.
- b. The Board acknowledged and inquired about the new tax billing deadline.
- c. Leonard informed the Board that the Assessors Office has completed their duties for submitting the digest. The remaining issues pertaining to the Tax Commissioners office switching to the new database and the deadline being change when property taxes are due have some uncertainty about billing deadlines.

1. *The Board acknowledged and instructed Leonard to keep them informed.*

NEW BUSINESS:

VI. **Appeals:**

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

**2013 Appeals taken: 149**  
**Total appeals reviewed Board: 15**  
*Includes Motor Vehicle Appeals*  
**Processing: 2012 sales price appeals**  
**Pending appeals: 134**

**Appeal count through 9/3/2013**

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 – *The Board acknowledged.*

VII. **Appeals:**

- a. **Map/Parcel: 84-30-C**  
**Property Owner: Brantley, John Kenneth**  
**Tax Year: 2013**  
**Contention: Filing for covenant in lieu of an appeal**

**Determination:**

1. Original covenant began in 2006, the previous owner is now deceased which voids the contract.
2. The property deed was recorded in December 2012 for new owner.
3. Our records to transfer the property were updated between January and March of 2013.
4. Letters to property owners for covenant renewals or continuations were not mailed until April which would have delayed the property owner's opportunity to file covenant by April 1st deadline.
5. New owner filed for covenant on May 28, 2013 for 50.51 acres of agricultural use property and requested it be applied for 2013 tax year.
6. The property owner was informed that he may return during the appeal period to file in order for the covenant to be applied to 2013.
7. Attached to the file is a Chattooga County Google Map showing this property on Dry Creek Rd which the property owner also indicated that he uses the property for scouts.

**Recommendation:** Approve covenant for 2013 on 50.51 acres of agricultural use property.

*Reviewer: Wanda A. Brown*

*Motion to accept recommendation*

*Motion: Ms. Crabtree*

*Second: Mr. Wilson*

*Vote: all in favor*

- b. Map/Parcel: 3-17**  
**Property Owner: Matlock, Delores**  
**Tax Year: 2013**  
**Contention: Filing for covenant in conjunction with an appeal.**

**Determination:**

1. The appeal of value and exemptions to be researched by Chad Bierkamp to verify acreage issue.
2. Property owner is requesting new covenant on 10.85 acres of producing plants, trees and fowl and wildlife.
3. The property is located on 536 Riverhaven Lane, Cloudland. (Aerial map of the is available)
4. Field Rep. Kenny Ledford and Chad Bierkamp visited the area and describe the property as woodland with the property behind the house dropping off some to a creek.

**Recommendation:** Approve covenant for 2013 tax year.

*Reviewer: Wanda A. Brown*

*Motion to accept recommendation*

*Motion: Ms. Crabtree*

*Second: Mr. Richter*

*Vote: all in favor*

- c. Map/Parcel: 18-27-A**  
**Property Owner: Colbert, Charles**  
**Tax Year: 2013**  
**Contention: Filing for covenant in lieu of an appeal**

**Determination:**

1. This is a renewal of original covenant beginning in 2003.
2. Research indicates that the property is 22 acres of agricultural land.
3. Property map is available with the file.

**Recommendation:** Approve covenant for 2013 on 22 acres of agricultural use property.

*Reviewer: Wanda A. Brown*

*Motion to accept recommendation*

*Motion: Mr. Bohanon*

*Second: Mr. Wilson*

*Vote: all in favor*

**VIII. Additional Items:**

- a. Requesting the Board's signature on previous week action for Lee Allen appeal – The Board reviewed and signed.*

**IX. Invoices:**

- a. Archive Year Property Records: Governmental Systems, Inc Contract: Invoice #: 9623, Invoice Date: 8/28/2013 – Amount Due \$551.59 – The Board of Assessors reviewed, approved and signed.*

**X. Additional Items:**

- a. Board chairman, Mr. Barker asked if anyone in the meeting had additional items or concerns.*

- b. *Beginning with Wanda Brown – She asked the Board of Assessors if they would give her a letter of recommendation before her last day of employment with the Assessors Office.*
  - 1. *The Board discussed and instructed one letter to be drafted and all Board members would sign it.*  
*Motion to draft a letter of recommendation for Wanda A. Brown*  
*Motion: Mr. Bohanon*  
*Second: Mr. Wilson*  
*Vote: all in favor*
- c. *Leonard Barrett, Ms. Crabtree and Mr. Richter said they had nothing to add.*
- d. *Mr. Wilson inquired as to what the hold up is for processing the remaining 2012 appeals. He asked Leonard Barrett why the procedure is for him to review all appeals and agenda items presented by Office staff before submitting them to the Board.*
  - 1. *Leonard informed Mr. Wilson that some items and/or appeals do not require detailed studies or data collection and those move quickly through the process. He explained that there are a higher percentage of appeals that must be researched in depth and require much more detailed comparison studies. In that respect, the office staff all but Leonard himself and Roger Jones have been in training and moving into achieving their certifications and learning the more in depth functions of being an appraiser.*
  - 2. *Mr. Barker also informed Mr. Wilson that the crew is fairly new and the Board previously instructed Leonard to review their appeals and agenda items until he feels comfortable and the appraisers feel comfortable that they have reached the level necessary to process items without Leonard’s review.*
  - 3. *Mr. Wilson acknowledged that he is also in the learning stages of the Assessor’s Office functions and is asking questions to better understand the procedures.*
- e. *Mr. Bohanon discussed the Board making a decision on recording the meetings. He informed the Board that the USB recorder did not work out but the desktop recorder seemed to be clearer and easier to understand.*
  - 1. *Ms. Crabtree commented that she had not heard the recordings.*
  - 2. *Mr. Bohanon said he would bring the previously recorded meeting session in for the Board to make a decision on in the next Wednesday meeting, September 18, 2013.*
- f. *Mr. Bohanon discussed with the Board that the public website for the Assessors Office does not list all the approved Board minutes.*
  - 1. *Leonard informed the Board that Chad Bierkamp has been in contact with public’s staff to follow up with this issue and they are working on getting this corrected.*

XI. Meeting adjourned 11:40 A.M. until 10 a.m. on Thursday, September 12, 2013.

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

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of September 12, 2013

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

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Special Meeting convened at 10:00 a.m.

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

I. *Special meeting called to continue the interviewing process from September 11, 2013 for the job opening of Assessor's Office Clerk.*

II. **APPOINTMENTS:** Interviews for job applicants are as follows:

- a. *10 a.m. -- The Board of Assessors interviewed Johnny Brady.*
- b. *10:30 a.m. -- The Board of Assessors interviewed Pam Powell.*
- c. *11 a.m. -- The Board of Assessors interviewed Nancy Edgeman.*
- d. *11:30 a.m. -- The Board of Assessors interviewed Kay Porcarello.*
- e. *12:00 noon -- The Board of Assessors interviewed Jenna Lashley.*

*Motion was made to offer the Clerk position to Nancy Edgeman*

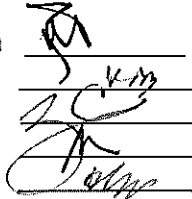
*The motion was seconded*

*2 members voted yes, one voted no, one member abstained from voting*

*Motion carries to offer the Clerk position to Nancy Edgeman*

III. Meeting adjourned at 12:55 p.m.

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

  
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