

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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

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<b>Attending:</b>	<b>William M. Barker - Present</b>
	<b>Hugh T. Bohanon Sr. – Present</b>
	<b>Gwyn W. Crabtree – Present</b>
	<b>Richard L. Richter - Present</b>
	<b>Doug L. Wilson – Present</b>

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Meeting called to order @ 9:11 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Nancy Edgeman, Secretary – Present

OLD BUSINESS:

**I. BOA Minutes:**

- a. Meeting Minutes November 27 & December 04, 2013  
*The Board of Assessor's reviewed, approved and signed.*

**II. BOA/Employee:**

- a. Checks  
*The Board of Assessor's acknowledged receiving checks*
- b. Email: Assessors website  
The Board of Assessor's acknowledged the email

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

The Board of Assessors acknowledged that email was received

- a. **Total 2012 Certified to the Board of Equalization – 25**
  - Cases Settled – 23**
  - Hearings Scheduled – 2**
  - Pending cases – 2**
- b. **Total 2013 Certified to the Board of Equalization – 8**
  - Cases Settled – 7**
  - Hearings Scheduled – 1**
  - Pending cases – 1**
- c. **Total TAVT Certified to the Board of Equalization – 3**
  - Cases Settled – 3**
  - Hearings Scheduled – 0**
  - Pending cases – 0**

Requesting the Board acknowledge there are 6 hearings scheduled at this time.

Mr. Wilson suggested that each appraiser attend the Board of Equalization meetings to present their own case. This would free up Roger for other projects. Mr. Barker asked for a motion for each Appraiser to report their on case to the BOE.

Motion: Mr. Wilson

Second: Mr. Richter

Vote: all

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

**NEW BUSINESS:**

**V. Appeals:**

- a. **2012 Appeals taken:** 183  
 Total appeals reviewed Board: 113  
 Leonard Reviewing: 10  
 Pending appeals: 70  
 Closed: 89

<b>2013 Appeals taken:</b> 216 Total appeals reviewed Board: 62 <i>Includes Motor Vehicle          Appeals</i>
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Appeal count through 12/03/2013

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 10 of the 2012 and 15 of the 2013 pending appeals in Leonard's file to be reviewed - **The Board acknowledged and discussed**

**VI. Appeals:**

- a. **Map & Parcel:** 64A-30  
**Owner Name:** HICKS, SAMUEL A & LYNDA F  
**Tax Year:** 2012

**Owner's Contention:**

1. Owner applied for School Tax Exemption, did not get credit for exemption, is being taxed on 1 and one half baths and only has 1 bath.
2. Therefore, the owner is requesting a refund for overpayment of taxes due to these 2 errors.

**Determination:**

1. Owner filed application for School Tax Exemption on 02/02/2012 for tax year 2012.
2. Owner was sent a denial letter for the School Tax Exemption for tax year 2012 on 05/16/2012.
3. Owner indicated they did not get the denial letter.
4. Owner did not question tax bill last year. Tax value was based on purchase price of \$29,500. The value estimate was \$51,268.
5. Examination of School Tax Exemption Application indicates error in determining eligibility. IRA income was counted as "earned income" under the guidelines for qualification.
6. Examination of property record indicates value estimate based on 1 and ½ baths.

**Conclusion:**

1. Owner was denied School Tax Exemption in error.
2. Owner was taxed on the one half baths in error.

**Recommendations:**

1. Approve refund for taxes paid in error under O.C.G.A. 48-5-380 on the School Tax Exemption error and the one half bath error.

**Reviewer's Signature:** Leonard Barrett **Date:** 12/10/2013

**Motion to except recommendation**

**Motion:** Mr. Bohannon

**Second:** Mr. Richter

**Vote:** All

- b. **Map & Parcel:** 35-103A  
**Owner Name:** COOK, JUSTIN & SUSAN  
**Tax Year:** 2013

**Owner's Contention:**

1. Purchased property in the year 2012 and did not get notice of value or tax bill in tax year 2013.

**Determination:**

1. Justin and Jessica Cook purchased property from the Donald Fletcher Estate in 2012 per deed book 593 page 32 dated 01/18/2012.
2. Jessica Cook transferred her interest to Susan Cook 08/16/2012 deed book 604 page 20.
3. Deeds did not get processed.
4. Deeds do not reflect transfer of title for all of Donald Fletcher Estate to Justin and Jessica Cook.
5. Computer records did not get updated to reflect change in ownership.

**Conclusion:**

1. Value notice and tax bill for tax year 2013 were mailed in Donald Fletcher's name.

**Recommendations:**

1. Correct Assessors computer records to reflect change in ownership.
2. Send notices of value in correct owner's name.
3. Send information to Tax Commissioner for billing in correct owners' name.

**Reviewer's Signature:** Leonard Barrett **Date:** 12/09/2013

**VIII. Invoices:**

1. R J Young invoice # inv144698 date 11/21/2013 amt \$177.56,
2. NADA acc # 181650 amount \$196.00
3. Office Depot order number 684362078-001, amount \$91.76

**The Board of Assessors Approved and signed**

**X. Transfer Errors**

- a. **OWNER:** Phil Langston & Wanda Langston  
**MAP / PARCEL:** 78-63  
**TAX YEAR:** 2012

**Appraiser's Note:** 2012 DEED TRANSFERS

**Determination:**

1. Mr. and Mrs. Langston was deeded map 78-63 in 2012 that was never transferred. The Langston's paid \$25,000 for the property. The Langston's should have sent an assessment notice showing the purchase, and been taxed on the purchase price of \$25,000 for the 2012 tax year.

**Recommendation:** It is recommended to transfer map 78-63 into Phil and Wanda Langston and send out a new assessment notice showing the 100% tax amount as \$25,000 for the 2013 tax year. It is also recommended to send out a new tax bill for the Langston's.

**Reviewer Kenny Ledford**

- b. **OWNER:** GARY JEROME WIGGINS & Merial Wiggins

**MAP / PARCEL:** 32-26 & 32-27  
**TAX YEAR:** 2012

**Appraiser's Note: 2012 DEED TRANSFERS**

**Determination:**

1. Mr. Gary Jerome Wiggins was deeded property on Wiggin's rd that was from Merial Austin Wiggins, Jr. that had purchase amount of \$24,000. This is a deed to map 32 parcel 26. When transferred in 2012 this parcel was switched with map 32 parcel 27. This parcel is Merial Wiggins.
2. When these two parcels were switched the exemptions that Merial Wiggins had were removed.

**Recommendation:** It is recommended to transfer map 32-26 back to Gary Jerome Wiggins and also transfer map 32-27 back into Merial Wiggins and put exemptions back on for map 32-27. Also send Gary Wiggins an assessment showing 100% tax amount at \$24,000. It is also recommended to send out new assessment notices and new tax bills for these two parcels.

**Reviewer Kenny Ledford**

- c. **OWNER:** Gregory D. Dotson  
**MAP / PARCEL:** 29-53  
**TAX YEAR:** 2013

**Appraiser's Note: 2012 DEED TRANSFERS**

**Determination:**

1. Gregory D. Dotson was deeded map 29-53 in 2012 that was transferred. The assessment notice should have been for the purchase price of \$16,500. The assessment notice that was sent out was \$48,521.

**Recommendation:** It is recommended to send a new assessment notice for the purchase price of \$16,500 and send out new tax bill as well for the 2013 tax year.

**Reviewer Kenny Ledford**

- d. **OWNER:** Edsel Thoreson & Joanna Thoreson  
**MAP / PARCEL:** 47A-62  
**TAX YEAR:** 2013

**Appraiser's Note: 2012 DEED TRANSFERS**

**Determination:**

- 1) Mr. & Mrs. Thoreson was deeded this property in 2012. They purchased the property for \$45,000. The property was not transferred in 2012 so the Thoreson's did not receive an assessment notice for the 2013 tax year. They should have been taxed on the purchase price of \$45,000.

**Recommendation:** It is recommended to transfer the property into the Thoreson's name and send out a new assessment notice for the purchase price of \$45,000 and also send out a new tax bill for the 2013 tax year.

**Reviewer Kenny Ledford**

- e. **OWNER:** Julie Roberts  
**MAP / PARCEL:** S14-12  
**TAX YEAR:** 2013

**Appraiser's Note: 2012 DEED TRANSFERS**

**Determination:**

1. Julie Roberts was deeded S14-12 in 2012 that was not transferred. This resulted in the assessment notice and tax bill going to the Estate of F. H. Boney.

**Recommendation:** It is recommended to transfer the property into Julie Roberts name so that she can receive an assessment notice and new tax bill for 2013 tax year. Our tax value for 2013 tax year was \$86,746. The purchase price was for \$161,000. The assessment notice should be for \$86,746.

**Reviewer Kenny Ledford**

- f. **OWNER:** Terry B. Mcphail & Denise L. Mcphail  
**MAP / PARCEL:** 48C-19  
**TAX YEAR:** 2013

**Appraiser's Note:** 2012 DEED TRANSFERS

**Determination:**

1. The McPhail's were deeded map 48c parcel 19 in 2012. This was not transferred and the McPhail's did not receive an assessment notice for 2013.

**Recommendation:** It is recommended to transfer the property into Terry and Denise McPhail for the 2013 tax year. They purchased this property for \$13,000. Our FMV is \$2,114. The McPhail's should receive a new assessment notice and tax bill for \$2,114 for the 2013 tax year.

**Reviewer Kenny Ledford**

Mr. Wilson suggested that all transfers be complete as they should be per O.C.G.A instead of presenting each transfer error to the Board. (Transfer errors meaning transfers that were transferred in error or not transferred at all) Mr. Barker ask for a motion for the office to complete the transfers and for Mr. Barrett to provide a weekly summary for the board to review. It was also suggested that transfers A-F of the agenda be included in this motion.

**Motion:** Mr. Wilson

**Second:** Mr. Richter

**Vote:** All

Before adjourning the meeting Mr. Barker asked for any other discussions. Mrs. Crabtree wanted to discuss the budget. Mr. Wilson explained he had talked to Commissioner Winters on Monday December 9, 2013 and explained that the budget will go into effect when approved on Monday on December 16, 2013 per Commissioner Winters. Mr. Wilson also suggested sending a letter to the Commissioner thanking him and accepting the budget.

Mrs. Crabtree also inquired about the Field Appraiser Trainee Position. Mr. Barker ask for a motion to go ahead and send Ad to the News Paper office for the position.

**Motion:** Mr. Bohannon

**Second:** Mr. Richter

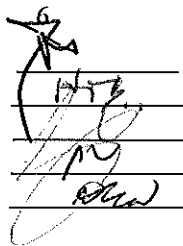
**Vote:** All

The Board agreed that job descriptions from each employee be prepared for future reference. Mr. Wilson suggested each employee use the board room to write job descriptions so they will not be interrupted.

The Board also agreed that Mr. Barrett will close his door (on a trial basis) after the BOA meeting on Wednesdays to review appeals. Mrs. Edgeman was instructed to take messages and make appointments for another day.

**Meeting Adjourned @ 10:09 a.m.**

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



Handwritten signatures on lined paper. The signatures are written in black ink and appear to be: 1. A stylized signature starting with 'W'. 2. 'HTB'. 3. 'GWC'. 4. 'RLR'. 5. 'DLW'.