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91 64

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1,922.46

1,770.53

1,681.25

Local

Weather

and

**Lake Levels** 

Thu: Sunny

Fri: Clouds

Sat: Clouds

Sun: T-Storms

Mon: T-Storms

Tue: T-Storms

Lake Chatuge

Lake Nottely Blue Ridge

Wed: Sunny

**50** Cents

Publication Number 635540 Volume 85 Number 43

Wednesday, August 27, 2014

# Board apologizes to BRMEMC members; actions taken and considered

Minor Report: 'Taylor breached duty of loyalty; Akins makes false reports to Internal Revenue Service'

**By Charles Duncan Towns County Herald** cduncan.tch@windstream.net

A \$30,000 internal report on the long over due debt of former BRMEMC Board President shows Terry Taylor violated his duty of loyalty as a board officer.

The report by attorney Steven Minor and obtained by the North Georgia News and Towns County Herald shows Taylor breached his duty of loyalty, similar to an oath of office, by allowing himself to receive an undisclosed, improper benefit from BRMEMC.

Also, the report shows that Taylor was not eligible to serve as a director during his debt crisis because to be a director "compliance with payment obligations is required to be a member in good standing.'

"Mr. Taylor's eligibility as a director was predicated upon his individual membership based on service to his home. This account also began to have unpaid bills between March 2009 and March 2011,



**Terry Taylor** \$4,267.18," Minor wrote in his report.

According to Minor, the legal duties of an EMC director are to discharge his or her duties as a director, including duties as a member of a committee - in good faith, and with the care an ordinarily prudent person in a like position would exercise under similar circumstances. The statutory outline of two different duties commonly associated with a director's fiduciary duty is the duty of loyalty and the duty of care, the reaching a maximum total of former was violated by Taylor,



Minor reported. Meanwhile, Minor's report shows that Taylor's debt should have been disclosed on IRS Form 990.

'The debt on Mr. Taylor's residential account...should probably have been disclosed on (IRS) Form 990 as a loan," Minor reports. "Additionally,

because the Quarry (Taylor and Taylor Construction) was a disqualified person as defined in (IRS) Form 990 for these years, (and possibly others)... it should have been treated as 'others receivables,' and this would still require disclosure on Part X items 5 and 6 of (IRS) Form 990



**Matthew Akins** "This would have required the exact amounts of the debts to have been itemized in Schedule L, Part II of the form.

According to Minor's report, an omission on the Internal Revenue Service Form 990 can result in a fine of \$100 per day during which such failure continues, with the maximum fine not exceeding \$50,000.

"Mr. Akins is listed as signing all three Form 990s

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#### Chamber Chronicles......8A Millage rate takes a dive in Hiawassee Church/Obits......6A,7A Classifieds.....2B

**By Shawn Jarrard Towns County Herald Staff Writer** 

Good news, Hiawassee: property taxes are going down sort of.

The City of Hiawassee will be holding a meeting on Tues, Sept. 2, at 4 p.m. to discuss the proposed 2014 millage rate and other items.

The number that is actually decreasing is the millage rate for the City of Hiawassee, which is the rate at which property taxes are levied.

of Hiawassee are decreasing from 2.27 to a proposed 2.266, which is the first rate change in more than five years.

Studying the digest, one can see that adjusted net property values in 2009, for example, were \$95,389,358. At the then millage rate of 2.27, that brought the total county tax revenues of \$216.534. When compared to the proposed 2014



Millage rates for residents cover the 2015 maintenance and operation costs within the city since taxes are paid one year in arrears, the proposed adjusted net property values for 2014 of \$74,084,388 will bring in significantly lower tax revenues of \$167,875 than in 2009.

These numbers take on more meaning when consider-ing that the 2009 adjusted net markets started to take a dive right around that time. But the City of Hiawassee has maintained its ground on millage rates, regardless of loss in tax revenue due to a steady decline in property taxes over the past few years.

What has prompted the decrease in the millage rate is utilization of the rollback rate, since adjusted net property values between 2013 and 2014 have seen their first increase. albeit slight, in five years. And because of this slight increase in property values, the millage rate will be decreased to keep tax collected about the same. A proposed total of \$344 more in taxes will be collected in 2014 than in 2013.

'The amount expected to be generated is within the Budget set by the City for FY 2014-15," according to the agenda for the Sept. 2 meeting.

And in all her 22 years as mayor, there has never been a

See Hiawassee, Page 10A

### Ledford, Stokes plead guilty to Adams' murder

**By Charles Duncan Towns County Herald** cduncan.tch@windstream.net

Two women indicted for the June 17, 2013 murder of a former Union County resident have pleaded guilty to one count of malice murder each, Towns County Superior Court records show.

Rebecca Stokes, 33, and Brittany Ledford, 22, will serve 30 years to life for the murder of 53-year-old Diane "Dee Dee" Adams-Donaldson.

In November, a Towns County Grand Jury handed up a 13-count indictment against the two Hiawassee women accused of murdering Adams-Donaldson on June 17, 2013.

Ledford, and her reported lover, Stokes, were originally charged with felony murder, malice murder, two counts each aggravated assault, tampering with evidence, and removal of a body from the scene of death, according to the November



**Rebecca Stokes** 



## Young Harris Art Fest a hit again

Editorial.....4A Letters.....4A Legals ......3B **SPORTS** 

Page 11A

Upstream Elevation

Predicted

08/27/2014

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2 Sections 16 Pages

Arrests .....2A





### **Rick Stancil**

values were assessed in 2008, tax digest, which will actually and the housing and stock

Sept. 2nd 2-5

**Senator** Isakason **Town Hall** Meeting Aug 29th 1 PM

Towns County Chamber of Commerce Board Meeting

See Page 2A





Tues 8/26 @ Athen Christian 4:45 PM

**Thurs 8.28** vs. Commerce 4:45 PM



Fri 8/29 vs. Union Co 7:30 PM

**TCMS Football** Wed 8/27 vs. Lakeview 5 PM

**Thurs 8/28** @ Hebron 5 PM **By Shawn Jarrard Towns County Herald Staff Writer** 

Young Harris - The Young Harris Art Fest arrived in town Saturday, and the twoday event at Mayor's Park featured plenty for all to enjoy.

From kettle corn to professional photography, to a petting zoo and live glassblowing, the Fest was a one-stop shop for handmade and home grown crafts from vendors far and wide.

A crowd favorite was a family affair in the businesses of Critter Ridge and Burnt Whisker Forge.

"We have three generations of blacksmiths here today," said Judy Zeigler, speaking of her husband John, son Lance, and Lance's own son, who was happy to tell all who would listen about the various decorative and functional ironwork pieces.

'I've got them as young as 4 in the fire," said Lance Zeigler, speaking of another multitude of other ironworks.



Arts and crafts were in demand at the two-day festival in Young Harris. **Photo/Lowell Nicholson** 

son who works with him at home

The Zeiglers specialize in various hanging hooks, sculptures, BBQ skewers, campfire cookware, tomahawks, candle holders, wind chimes and a

First generation blacksmith John Zeigler even makes miniature swords out of nails for children during live demonstrations at the Art Fest.

Naturally Fly, another

See Fest, Page 10A

indictme

Stokes also was accused of terroristic threats for pointing a gun at Adams-Donaldson and firing it in her direction, the indictment shows.

See Plea, Page 10A

**Brittany Ledford** 

### Commissioner **Kendall approves** changes to county construction codes

By Shawn Jarrard **Towns County Herald Staff Writer** 

Towns County Sole Commissioner Bill Kendall held the monthly county meeting Thursday, with three items on the agenda.

The first item dealt with a "clarification amendment to attachment 'A' of the Towns County ordinance regarding Georgia State Minimum Standard Codes for Construction.' The section being clarified was 3.4.5, which specifies exemptions for electrical inspections of buildings.

Under the new wording, Section 3.4.5 declares that "Outbuildings such as accessory buildings, i.e. garages, barns and hay sheds, etc., are exempt from building code inspection. However, they will require an electrical inspection only if the electrical service enters these buildings from the residential dwelling.

The four words added to the section were "from the residential dwelling," Section 3.4.5 was originally adopted back in 2006 after many hearings within the community.

"I wanted to take as few property rights away from the citizens as we could and still have good inspections," said Kendall.

Item two from the meeting was a reading and adoption of the "Towns County EMS/ Dispatch policy for transport-



#### **Bill Kendall**

ing patients from Chatuge Regional Nursing Home" to the Chatuge Regional Hospital.

The policy was to address an exact protocol for taking nursing home residents to the hospital, and in a spirit of unity, the powers that be gathered to create a plan of action

"I had a meeting with the people from the hospital, nursing home, and our EMS people, and we've come up with a policy to clarify that," said Commissioner Kendall.

Outlined in the new policy are specific instructions,

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### **Donna Howell**

gional Library System. "This 2014 FOLTC Book Sale is in honor of Donna Howell," read the notice.

The book sale takes a tremendous effort from more than a few people, from donations to organization, from baking to getting ready for the sale

### Howell set to retire as MRLS director "I sort books all year,"

#### **By Shawn Jarrard Towns County Herald Staff Writer**

The Friends of the Libraries of Towns County hosted their Annual Book and Bake Sale last weekend, with a second chance for the community to turn out and show its continued support this coming Friday and Saturday

A Members Only sale kicked things off Thursday, and proceeds that night exceeded last year's Members Only event.

Doors swung wide Friday, as the Friends began public sales of both books and baked goods.

In the main entryway of Mountain Regional Library in Young Harris, patrons of the sale were greeted by a special dedication to Donna Howell, who is retiring this fall as director of the Mountain Reas I can.

Roberts and his wife, Jan, who is president of the FOLTC, came to Towns County 15 years ago following retirement.

Roberts has a background in plant genetics, and lived in Griffin prior to moving here. He worked for the U.S. Department of Agriculture, and was an adjunct professor for the University of Georgia. Roberts is nearly finished writing a book about George Washington Carver, and his love of education and books has taken firm root in the library.

#### See Friends, Page 10A

said Book Sale Chairman John Roberts. "As they come in, I sort them and get them taken to storage if we need to, and get them classified as much