

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 28, 2010 at 9:00am

Attending: Hugh T. Bohanon (Chairman)
William Barker
David Calhoun
Gwyn W. Crabtree
Richard L Richter

- I. Meeting called to order 9:00 am.
a. Wanda Brown present
b. Roger Jones present

II. **APPOINTMENTS:**

9:00 A.M. briefing on Mennonites: Steve Waddell's presentation on the Mennonites who are investigating possibilities of expanding their community to Chattooga County. Mr. Waddell presented information on Menonites for BOA to review. Board acknowledged and reviewed.

III. **OLD BUSINESS:**

- a. Minutes: Meeting Minutes of 07/21/2010 – Board approved and signed.
- b. Minutes: Electronic file update: BOA minutes July 7 and July 14, 2010 have been added to our taxchatt website – Email to link for minutes 07/07/2010 sent to BOA.- Under review by BOA.
- c. By Laws: Board still working on this item.
- d. Employee Meetings: Added back to the agenda for Board members to meet with office employees periodically (once a quarter). Board discussed setting up a group meeting for office staff and Board members – All in favor.

IV. Processing Appeals, Letters and Notices:

1. 55-2, Broyles, Imogene. Tax year 2010. Mrs. Broyles has appealed her house and land values for 2010. Owner does not feel property is worth \$9,000. Home is vacant and not livable. Visited property Wednesday, 07/14/2010 with Mrs. Broyles to check interior condition. The interior and exterior is in poor condition but repairable and appears to be slowly under construction. There is no longer a back porch, so it was taken off of the home. Johnny and Anissa recommend value of the house to be lowered to \$10,423 for the 2010 tax year. House recheck in 2012. Update: Johnny Pledger and Anissa Grant have provided maps requested by the Board and explanation of difference in comparable homes.

Motion to accept Johnny and Anissa's recommendation to lower value of the home.

Motion: Mr. Barker

Second: Mr. Richter

Vote: All in favor

2. 15-3A: Clowdis, Bonnie W.: William Hair applied for agricultural covenant on parcel 15-3A in an attempt to remedy the possible breach of Mrs. Clowdis' contract. Board requested opinion of County Attorney Chris Corbin for statement in writing on this matter. Leonard forwarded the letter to Attorney Chris Corbin. A copy of the letter to Attorney Chris Corbin is in Mrs. Clowdis' file for BOA to review. Board reviewed and approved sending the letter to Attorney Chris Corbin

3. 58-5: Hill, Sanford; 2009 tax year; acct. # 280100 010; Conservation Covenant application filed – Board of Equalization approved – Board of Assessors denied: Letter prepared for Mr. Glover, Chairman of Board of Equalization concerning this property – Under review by Attorney Corbin.

4. Hurley, Edward F. Hurley etal: S24-10 & S24-12: 2010 appeal: Owner contends does not currently own property. Update: Letter for BOA to review, approve or deny. Board questioned who is responsible for the tax bill and discussed order names are indexed in being changed. Board requests further discussion and update from Leonard upon his return before sending the letter.

Letter to Mr. Hurley as follows:

Mr. Hurley:

The Chattooga County Board of Assessors has examined your concern about current tax records as indicated in your letter. The Board understood your concerns to be:

1. Tax records do not reflect correct property ownership based on latest recorded deed.

Upon examination the Board determined the following:

1. The tax records do not reflect Fay and Sue Hurley having an interest in the property as described by said deed. The Board instructed this error be corrected. Please find copy of correction attached.
2. The deed also reflects Grantees other than Fay and Sue Hurley. The standard indexing procedure for tax records has been to index tax records in the name(s) of the Grantees (s) of the latest recorded Warranty Deed. Your name was selected only because it is first in the order of Grantees on the deed.
3. Under the current indexing procedure the property may be indexed in the name of any of the persons listed as Grantees in the latest record Warranty Deed.

If you have questions or wish to address any of the Boards determinations, please contact me.

V. Unknown Properties: On Hold until after 2010 digest

VI. NEW BUSINESS:

- a. Checks: Board members received checks.
- b. Conservation Covenants:
 1. Cook, Anthony Eugene: map 21-29 & 30 C: covenant application: clerical error resulted in denial of original application, resubmitted application wasn't signed and still has another error not including total acreage. Wanda found proof of recording fee in 2009 for both parcels including all acres. Board reviewed and approved covenant application as follows:
 - 1a) Cook, Anthony Eugene: map 21-29 & 30: approved 7/28/2010
- c. Employee Intern: Cramer, Courtney: Last day is Friday, July 30, 2010 – Leonard typed a letter of appreciation and acknowledgement of Courtney's work ethic while serving as intern here. Board reviewed and signed the letter.
- d. Employment Applications: Pruitt, Faye: 4081 Trion Teloga Rd., Summerville: July 22, 2010 currently employed Fruit of The Loom – moving to Georgia from Alabama, needs to find work here. – Board discussion determined that there are no openings at this time and no need to review a new employment application.
- e. Information Items:
 1. BOE minutes: The Board of Assessors is requesting a ledger from Roger Jones with information coming back from the Board of Equalization. Board will review the completed ledger in next meeting of August 4, 2010.
 2. Floyd County 2010 Tax Rate: Kathy Brown asked Leonard to forward the Rome News Tribune article to the Board members for review. Board acknowledged.
- f. Invoices, Billing & Expense Reports - Supplies & Office Equipment:
 1. Barker, William M.: July 18-July 22, 2010: CAAO Convention-Jekyll Island: Total Expense \$406.28 – Mr. Barker signed his expense report
 2. Brown, Kathy V: 2010: extension for filing 2010 Chattooga County Tax Digest: Extension granted until September 1, 2010 per Vicki Lambert – Board reviewed.
 3. Website: Qpublic: 2010: Chad is requesting opinion on adding shape files to our website: Cost - \$250 per file: \$750 for soil (all one time fee) adding

all files cost \$2,000. Most beneficial files for mapping would be flood maps/city limit maps at one time fee of \$500. Board denied and requests more information and detail about this item. Board discussed that at this point this addition doesn't appear to improve job performance.

4. External Hard Drive: 2010: Chad initiated an idea to purchase an external hard drive to back up files and use for extra storage. This would allow more free space for everyone's computer. (Johnny and Anissa's computer is especially in need of more space) Cost approximately \$100-\$150 – Board approved request for external hard drive and discussed cost effectiveness versus quality of back up system.
 - a. Motion to approve: Mr. Barker
 - b. Second: Mr. Calhoun
 - c. Vote: All in favor

g. Personal Property:

1. S16/52: Fidelity National DBA Kangaroo Express: 2010 tax year: Personal Property: Owner request BOA accept an amended return of \$6,802.00 from the reported amount of \$13,549.00. The change is due to an oversight of the sale of equipment in 2009. Cindy Finster is recommending approval of this change. Motion to approve acceptance of amendment
 - a. Motion: Mr. Barker
 - b. Second: Mr. Calhoun
 - c. Vote: All in favor

VII. Request For Refunds:

1. KELLEY, DEBRA B.:7A2-105: Refund on 2008 appeal. Owner called office. Indicated dissatisfaction with speed at which refund request is being handled after BOE decision rendered. BOE decision is dated May 4th, 2010. Last date to continue appeal after BOE decision was June 4th, 2010. Board determined that this request be sent through the Commissioner's office.
2. 24-54-24; CASH, SEWELL; 2009; BoA approved acreage correction 5/12/2010. Board approved and signed for acre change.
3. S38-39; HURLEY, CYNTHIA SUZANNE; 2009; refund request based on BoEQ adjusting property value 06/10/2010; adjustment from \$ 45,988 to \$ 33,684 Board determined that this request be sent through the Commissioner's office.
4. 67-21; BRUCE, E T; 2010; refund request based on BoA adjusting Mobile Home value from \$ 3,910 to \$ 500 (4/21/2010) Board determined that this request be sent through the Commissioner's office.
5. 46-38-L56; GENTRY, DANIEL & INGA; 2009; request for refund based on BoEQ value adjustment from \$ 362,945 to \$ 284,245 Board determined that this request be sent through the Commissioner's office.
6. T21-1; THOMAS, LANNY E & CHRYSANN; 2009; request for refund based on value adjustments made for 2008. BoA decision signed 02/17/2010. Property changes (deleting garage & gazebo) not applied until after BoA decision. Board approved and signed request for refund.
7. 26-50; WESSON, ROBERT L & PAMELA; 2009; request for refund based on BoEQ value adjustment from \$ 95,475 to \$ 85,000. Board determined that this request be sent through the Commissioner's office
8. 7A2-105; KELLEY, DEBRA B; 2008; request for refund based on BoEQ value adjustment from \$ 88,914 to \$ 50,000. Duplicate from item a.

VIII. REQUEST FOR EXEMPT STATUS

a. T13-22, T01-3, 55-128, T12-42, T19-24, 39A-46-L03, T01-10, T05-19, 55B-49, T13-41, 55B-30, 63-26-28, 63-26-40; PROPERTIES SEIZED BY UNITED STATES MARSHALL SERVIC; 2010; USMS through Campbell & Brannon, LLC has requested exempt status for these properties. Motion to get Attorney Chris Corbin's advise.

1. Motion: Mr. Calhoun
2. Second: Mr. Richter
3. Vote: All in favor

- Properties seized approx July 2009
- Court action authorizing sale of properties took place February 2010

IX. REQUEST TO COMBINE REAL ESTATE ACCOUNTS FOR 2010

A. 80-19B / 86-29 ; AYCOCK, BILLY D / AYCOCK, BILLY DANIEL; 2010 requests parcels be combined for the 2010.

- Mr. Aycock contends and has signed an affidavit to the effect that Billy D. Aycock & Billy Daniel Aycock are the same individual.
- Mr. Aycock reports that properties are contiguous – however our maps indicate that they are divided by Haywood Valley Road (see included map)
- RECOMMENDATION: MAINTAIN AS SEPARATE ACCOUNTS
 - Mr. Barker made a motion to combine parcels – Roger’s recommendation was not taken.
 - Motion: Mr. Barker
 - Second: Mr. Bohanon
 - Vote: All in favor

X. APPEALS:

- a. 55-3A; SMITH, JAMES LAMAR JR & PAULA RUTH; 2010 (MOBILE HOME); appealing taxability of Home in Chattooga for 2010 year.

Appellant reports that Home was moved out of Chattooga into Dade County in September 2009

- Field Visit showed Home no longer at previous location
- RECOMMENDATION: VOID 2010 MH BILL, DELETE ACCOUNT AND NOTIFY DADE COUNTY OF MOVE.
 - Motion: Mr. Bohanon motioned to accept recommendation
 - Second: Mr. Calhoun
 - Vote: All in favor

- b. 84-30C; TOWNSELL, REBECCA TUDOR; 2010 (MOBILE HOME); appealing market value of Home based on poor physical condition.

- Field Visit of 06/17/2010 indicates Home at near “unlivable” condition. (see included photos)
- However, Home is rented and was occupied at time of appeal & field inspection. Appeal was filed by occupants.
- Occupants have signed an affidavit to the effect that they have acquired ownership of Home, and wish to have the tax account changed to their names.

RECOMMENDATIONS:

1. H value to \$ 1,478 for MH tax year 2010 (puts Home at 10% physical; deletes value of OPTs)
 2. Transfer Home to Hughes for 2011 MH tax year.
 - Motion to adjust value to \$1,478
 - Motion: Mr. Calhoun
 - Second: Mr. Barker
 - Vote: All in favor
- c. MORGAN, CHARLES MILFORD JR.: 30-76: 2010 Appeal Application filed: Owner contends that the property value was not adjusted on the assessment notice to match the return made based on current appraisal. Mr. Morgan brought a packet containing his appraisal and return for Board to review.
1. Board determines that this file should be processed with other appeals; however they requests recommendations and further discussion on this item.
- d. ROBERSON, JACK: 84-7: 2009 APPEAL to Superior Court: County Attorney requested review of tax data for accuracy. Findings are as follows:

Owner contends:

1. Property is valued higher than market value.
2. Property is valued higher than similar properties in the area.
3. Property is valued higher than properties selected by owner for comparison.

Findings:

1. Subject property is valued at \$3,492 per acre.
2. Board of Assessors left value as notified at \$3,492 per acre.
3. Board of Equalization adjusted to \$2,500 per acre.
4. Sales data indicates land sales in 126 to 335 acres to be an average of \$3,570 and a median of \$3,200 per acre.
5. 2008 Department of Revenue Ratio Study indicates Agricultural Category of land to be assessed at a median of 38.20 which is 4.7% below the 40% standard set by Georgia Law.
6. Examination of properties in area of subject indicates other properties in 120 to 220 acre range (55 properties) to be valued on the average of \$3,026 and a median of \$3,565 per acre. The range of the good access (36) properties has an average of \$3,955 and a median of \$3,962 per acre.
7. Owner's selection of comparables has common characteristics that they are all either much larger, have no access or limited access. One of the comparables (the largest) also has an access code error. It is coded as "No Access" while it is actually good access.

Determination:

1. Based on Market Data and comparison studies, property was originally valued correctly.
 2. Owner's selection of comparables is not comparable to subject due to difference in access and size.
 3. Property with error in access code should be corrected.
- a. Motion: Mr. Bohanon made motion for Attorney Chris Corbin to come in on this item in meeting of August 4, 2010.
 - b. Second: Mr. Richter
 - c. Vote: all in favor

XII. Meeting Adjourned: 10:15 a.m.

- a. Motion: Mr. Bohanon
- b. Second: Mr. Richter and Mr. Barker
- c. Vote: all in favor

Hugh T. Bohanon Sr. Chairman
 William M. Barker
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