

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 15, 2010

Attending:

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

- I. Meeting called to order 9:00 am.
a. Leonard Barrett, Chief Appraiser - present
b. Wanda Brown, Executive Secretary – present
- II. Old Business:
- A. **BOA Minutes:** Meeting Minutes 09/08/2010 – Board reviewed, approved and signed.
a. **Question on Minutes August 4, 2010:** executive session: Wanda has a question regarding this particular session. Concern is if notes were to be kept. Board made motion to remove notes kept in executive session August 4, 2010 minutes.
1. Motion: Mr. Calhoun
2. Second: Mrs. Crabtree
3. Vote: All in favor
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- B. **BOA voted to go into executive session with Attorney Chris Corbin at 9:05 a.m.**
1. Motion: Mr. Richter
2. Second: Mr. Barker
3. Vote: all in favor Mr. Barker, Mr. Calhoun, Mrs. Crabtree and Mr. Richter
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- Motion to accept Attorney Corbin's recommendation of revised offer to Jack Roberson**
1. Motion: Mr. Barker
2. Second: Mr. Richter
3. Vote: 3 in favor - Mr. Barker, Mr. Calhoun and Mr. Richter
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- Note: Attorney Corbin requested details and file on Tom Shafer's appeal for review
Also information regarding the Suzanne Hurley appeal
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- BOA made a motion to return to regular session of meeting at 9:15 a.m.**
Affidavit of presiding officer is attached
1. Motion: Mr. Richter
2. Second: Mr. Barker
3. Vote: all in favor - Mr. Barker, Mr. Calhoun, Mrs. Crabtree and Mr. Richter
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- C. **BOE Report:** No hearings for the month of August
D. **By Laws:** Attorney Chris Corbin submitted his recommendation of revisions forwarded to BOA via email. Revised copy of Bylaws including Attorney Corbin's and BOA revisions available for meeting September 1, 2010. Still being reviewed by County Attorney Chris Corbin.
E. **Employee 3 Month Reviews:** Employee 3 month reviews are due. Board acknowledged and discussed with Leonard getting his progress report on employees. Leonard emailed first

quarter reviews for Wanda Brown, Cindy Finster and Chad Bierkamp. Board made a motion to accept reviews.

1. **Motion:** Mrs. Crabtree
2. **Second:** Mr. Richter
3. **Vote:** All in favor

F. **Exempt Properties:** No Report on remaining exempt properties

G. **Processing Appeals, Letters and Notices:**

- a. **39A-95: Barnes, Susan:** Tax Year 2010: Appeal filed too late before the BOE in 2009; Mrs. Barnes called to file an appeal this year. She called again the following week and decided not to go through with the appeal. The Board ~~determined that a letter be mailed~~ to Mrs. Barnes requesting her signature withdrawing her appeal. – Wanda called August 11, 2010. **ON HOLD UNTIL THE END OF 2008 APPEALS** Board acknowledged and reviewed meeting is received from Ms. Barnes?
- b. **15-75A; WRIGHT**; 2008; no documentation of appeal filing; contacted appellant per BoA; awaiting reply.
- c. **15-75; WRIGHT, TRISTAN ROCH, 2008;** no documentation of appeal filing; contacted appellant per BoA instructions (07/28/2010); awaiting reply.
RECOMMENDATION: certify to the County Board of Equalization. BOA requested documentation from Mr. Wright pertaining to previous filed appeals. – Wanda called Mr. Wright 4:10 p.m. Thursday, August 5 and his voice mail answered. She left a message for him to contact our office concerning his previous appeals on parcels 15-75 and 15-75A. Mr. Wright returned call and is attempting to locate his copies.
- d. **24-45: GROOVER, PATRICK H. :** 2008 Conservation Covenant application:

Concern: Board instructed all covenant applications 10 acres and less be accompanied by documentation of agricultural use. Mr. Groover's application did not have supporting documentation.

Findings: Mr. Groover was sent a letter requesting documentation on June 18th, 2010. No response has yet been received. Mr. Groover filed the application on 04/18/2008. The covenant was entered into the computer system for tax year 2008 and he has got credit for the covenant for tax years 2008 and 2009. The recording fee was paid when the application was filed but the application has not yet been recorded. Also, please see Ga. Code relating to the requirement for documentation on small tracts (copy in file). The code reads "the owner of a tract, lot, or parcel of land totaling less than ten acres shall be required by the tax assessors to submit additional relevant records regarding proof of bona fide conservation use."

Recommendation: If Board still deems documentations needed in view of above findings, send follow-up letter requesting documentation.

Follow-up letter mailed September 9, 2010 as follows:

Patrick H. Groover
1705 Hemphill Road
Summerville, GA 30747

Dear Property Owner,

This is a follow up letter requesting documentation to verify agricultural use of map/parcel 24-45. Example of items to submit may be sale or purchase of the following: fertilizer, seed, fencing, cattle, etc. You may submit verification on other items of sale or purchase depending on the agricultural purpose of your property.

Thank you,

Wanda A. Brown
The Assessors Office

Board acknowledged the letter and is aware we are waiting for response from Mr. Groover

- H. **S26/42: Continental Laundry & Game Room:** 2010 tax year: Personal Property: The amount reported for 2006 was \$28, 710.00 on personal property. However, Larry Howard owner of the property evicted the tenant approximately two years ago. No taxes have been paid for 2008 or 2009 and there is no property to be levied on. Mr. Howard has been in contact with Mr. Ocei and he is now living in Africa. There has been only one personal property return filed and that was for 2006 (\$28,710.00). Cindy is recommending removal of property account. Board reviewed and requested verification on locating equipment. Board

member, Mr. Richter investigated the property and equipment. His findings were that the equipment was set outside the building and picked up for waste. Board approved removal of the account in meeting September 8, 2010. **Board signed the account removal form submitted by Cindy.**

- I. **Shape Files: For Flood Plains:** 2010: Add to our website in public: Cost \$250 per file: Board approved adding one shape file being the flood [NO UPDATES] \$250.00. Chad reported that the website coordinator is on vacation out of the office and [NO UPDATES] te may be August 25, 2010. Chad received message from website placing our request at high urgency.

- J. **Unknown Properties: On Hold**

III. NEW BUSINESS:

A. Appeals:

- a. 51-2; McWHORTER, DL (estate); **2008**; \$ 2,043 increase in value from 2007; Area of Contention – value of improvements; House is not detectible on 2007 satellite imagery, but Appeal Letter may indicate it is still there (in poor condition) RECOMMENDATION: Put House at \$ 500 for 2008. Leave Acc Bldgs and land unchanged; Notice Value - \$ 696,285; Recommended value - \$ 660,011 .
1. Motion to accept all recommendations
 2. Motion: Mr. Barker
 3. Second: Mr. Calhoun
 4. Vote: all in favor
- b. S32-37; McWHORTER, DL (estate); **2008**; \$ 1,271 increase in value from 2007; Area of Contention – value of improvements; Appellants report houses on this parcel were torn down before 01/01/2008; inspection of 2007 satellite imagery supports this contention RECOMMENDATION: Delete value of both houses from this account for the 2008 tax year. Leave land value unchanged; Notice Value - \$ 36,598; Recommended value - \$ 13,209.
1. Motion to accept all recommendations
 2. Motion: Mr. Barker
 3. Second: Mr. Calhoun
 4. Vote: all in favor
- c. 40-105; McWHORTER, DL (estate); **2008**; \$13,482 increase in value from 2007; Area of Contention – value of improvements; House #1 is not detectible on 2007 satellite imagery, something that could be House #2 does appear; but Appeal Letter may indicate that both were still there (in poor condition) RECOMMENDATION: Put House #2 at \$ 500 for 2008. Delete House # 1. Leave Acc Bldgs and land unchanged; Notice Value - \$ 781,971; Recommended value - \$ 729,884.
1. Motion to accept all recommendations
 2. Motion: Mr. Barker
 3. Second: Mr. Calhoun
 4. Vote: all in favor
- d. 73-50C:Spears, Ralph: 2008 appeal:
- i. Owner contends: Value increased \$58,000. Building (house) is valued too high.
 - ii. Findings: Total value increased from \$146,390 to \$204,980 for tax year 2008. Value increase was on the house. The changes that resulted in the increase was: the addition of a utility building (\$9,802), addition of a deck (\$1,556), correction of record to reflect attic area over house and garage (\$39,916) and the house value increase for tax year 2008 (\$7,316). Total increase was \$58,590. Finished attic area over house was verified with owner. While verifying data, owner indicated error in acreage. Taxed on 3.60 acres. Correct acreage is 3.06 acres. Comparison study indicates: “sales study on house and land support 2008 appraisal” (see sales study in file).
 - iii. Recommendation: correct acreage to 3.06 acres. Leave building value as notified for tax year 2008. Total value will change due to land correction from \$204,980 to \$202,042 for tax year 2008.

1. Motion to accept recommendation to correct acres and leave building value the same for tax year 2008
 2. Motion: Mr. Richter
 3. Second: Mr. Barker
 4. Vote: all in favor
- e. 47B-1: Cabe, Marlene: 2008 appeal:
- i. Owner contends: computer system indicates an appeal was filed. However, appeal form could not be located. A replacement was filled out to put in file. Since property is a house and lot, it is considered the appeal is on the house which is the portion of the property that changed in value.
 - ii. Findings: house value increased from \$66,047 to \$73,872 (total value from \$69,377 to \$77,202). The increase in value was due to the heating system being corrected to a central heat and air system and the house value being increased along with other house for tax year 2008. Property is valued in line with other property that has sold. Sale price range of other houses in same subdivision area is from \$68,900 to \$80,000. The subject value is \$77,000. The sale price per square foot range is \$66.03 to \$70.80. The subject is \$67.40 (see study sheet).
 - iii. Recommendation: subject is in range with comparables. Leave as notified at \$77,202 for tax year 2008.
 1. Motion to accept recommendation to leave value at \$77,202 for tax year 2008
 2. Motion: Mr. Barker
 3. Second: Mr. Richter
 4. Vote: all in favor
- f. 82-5: Campbell, Wallace C. & Maxine: 2008 appeal:
- i. Owner contends: owner concerned house is graded too high. He disagrees with the grade of 110. Much of trim and house construction came from his family sawmill. The materials are average. Much of the trim is not molded. It is just plain lumber.
 - ii. Findings: current appraisers agree with previous appraisers that house is a 105/110 grade house. They also found that the house trim is sawmill lumber but most of the house is rock and brick. The total property value for the buildings with 22 acres went from a value of \$250,076 for tax year 2007 to \$277,765 for tax year 2008. The increase was in the building value which went from \$157,676 in 2007 to \$185,365 for tax year 2008. \$11,520 of the building value is a garage. This leaves \$173,845 for the house. House is valued at \$68.12 per square foot which is below mid range of similar houses (see study sheet).
 - iii. Recommendation: leave house as notified for tax year 2008.
 1. Motion to accept recommendation to leave house as notified for tax year 2008
 2. Motion: Mr. Richter
 3. Second: Mr. Barker
 4. Vote: all in favor
- g. 47B-13: Smith, Gary Dr.: 2008 appeal:
- i. Owner contends: owner contends increases in value is excessive. Total value increased from \$139,658 for tax year 2007 to \$160,329 for tax year 2008.
 - ii. Findings: building value changed from 2007 to 2008. Land did not change. The building value changed from \$132,998 to \$153,669 for tax year 2008. Value change due to increase in house values for tax year 2008, addition to garage and finishing rest of basement area which had previously been garage area. House is valued in upper mid range of comparable properties (see comparison sheet) at \$73.29 per square foot over all and \$58.37 per square foot for living area only.
 - iii. Recommendation: leave property as notified at \$160,329 for tax year 2008.

1. Motion to accept recommendation to leave value at \$160,329 for tax year 2008
2. Motion: Mr. Barker
3. Second: Mr. Richter
4. Vote: all in favor

h. 83-13 & 17: Park, Charles & Brenda.: 2008 appeal:

- i. Owner contends: map 83-17 increase is excessive. Total value increased from \$105,970 in tax year 2007 to \$148,968 for tax year 2008. Of the \$42,998 increase approximately \$20,000 was an increase in the house value.
- ii. Findings: value increased due to addition of a garage, a utility building, a screen porch to the house, as well as change in grade and depreciation. \$3,560 was added for the utility building, \$16,312 for the garage and the remaining \$23,126 for the screen porch and modification of the grade and depreciation. "The value of \$64.90 per square foot for the subject appears inflated because of a higher proportion of porches and a full partially finished basement. When stripped of porches, basement, etc., the living area only per square foot is in line with comparables." The adjusted value per square foot is \$49.65. This falls below mid point of the comparables that range from \$46.40 to \$55.91 per square foot (see study sheet).
- iii. Recommendation: leave value as notified for tax year 2008 on map 83-17.

Note: Covenant application and refund for acreage correction has already been signed and approved on map 83-13.

1. Motion to accept recommendation to leave value as notified for tax year 2008
2. Motion: Mr. Barker
3. Second: Mr. Calhoun
4. Vote: all in favor

IV. **Information Items:**

- A. **Covenant Account Balance:** Wanda compared bank statements with check register and balance was corrected within about a .24¢ difference which is due to interest applied in actual bank statement. Balance is in fact \$613.09. Board acknowledged
- B. **Georgia Superior Clerk of Court (GSCCCA.org)** There is a limited-use account option that would allow us to access Statewide index of deeds, liens, plats or UCC's. Printout for Board to review is available. Board acknowledged.
- C. **Name Tags:** Anissa Grant: 2010: Previously waiting for laminating cartridge for Ms. Kathy – in meantime Anissa's name tag was put aside. All name tags are now completed – Board acknowledged
- D. **Roberts Rule of Order:** Newly revised brief version arrived September 13, 2010. Board to acknowledge and decide if this version is acceptable or order full version. Board members acknowledged and will review.
- E. **Standardized Assessment Notice Form:** Ms. Kathy Brown provided a copy of sample assessment notice for Board's review. Board reviewed.
- F. **Taxpayer Photos:** Chad added photos to the website per Board requests. He would like to do a short presentation for the Board to review. Board reviewed and acknowledged that this is a work-in-progress. Revisions and details to be approved before finalized to add to website.
- G. **Time Sheets:** Employee and Board member time sheets were approved and signed by BOA.

V. **Refund Requests:**

- A. 56-PP:RB-48B:KRUEGER, W. KIRK: 2009 refund request: Boat:
 - a. Owner contends: filed a return indicating gave boat away in June of 2009.
 - b. Findings: Personal property clerk indicated on 2010 return form boat is registered in Florida. A request for refund form was filed by owner on 02/03/2010 for refund of 2009 taxes. Indication on request for refund form is that owner

previously filed a return showing situs, registration and taxes through the State of Florida. No indication of situs, registration or taxes was found on the return form or in the file (see contents of property file).

- c. Recommendation: contact Mr. Krueger and or Mr. Cook for documentation. Cindy called Mr. Krueger September 14, 2010. He received his renewal on the boat September 13, 2010. He will bring the registration and renewal in showing the boat is in Florida.

Board will decide on this item upon receipt of registration documentation.

Motion to adjourn meeting at 10:45 a.m.

- 1. Motion: Mr. Richter
- 2. Second: Mr. Barker
- 3. Vote: all in favor

Hugh T. Bohanon Sr. Chairman
William M. Barker
David A. Calhoun
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