

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 20, 2010

Attending:

Hugh T. Bohanon (Chairman)
William Barker
David Calhoun
Richard Richter

- I. Meeting called to order 9:00 am.
- a. Leonard Barrett, Chief Appraiser – present
 - b. Wanda A. Brown - secretary
- II. Old Business:
- A. **BOA Minutes:** Meeting Minutes October 13, 2010 & Meeting Minutes October 6, 2010 (Mount Vernon attachment) – Board reviewed, approved and signed.
 - B. **T12 PP:IF 61:** Mount Vernon Mills 10/7/2010: **Bill Correction:** Board approved correction; Board approved and signed bill correction.
 - C. **BOA/Employee:** Board members received checks
 - D. **Employee Course 1A:** Assessment Fundamentals: Wanda Brown, Anissa Grant and Gwyn Crabtree completed the course and received certificate Board acknowledged.
 - E. **Assessors Office Budget:** In review by BOA for suggestions and revisions. Board requesting updates from Commissioner's office.
 - F. **Board Members Re-certification Course:** Wanda emailed Kim Oliver requesting Education History and re-certification deadline for both newly appointed Board members and all other Board members. Kim replied that she forwarded the email to Goldine Shaw. No response from Ms. Shaw has been received to date.
 - 1. Mr. Bohanon suggests enrolling all members that are due to enroll for re-certification – Check with Mr. Calhoun (he has a year before required) also Mr. Richter and Mr. Bohanon are due to enroll.
 - G. **BOE Report:** BOE concerns on appeals: BOE can no longer set a value; they must choose between property owner's contention or Assessor's value. Board reviewed and discussed.
 - H. **Employee Group Session:** Board instructed a December appointment to be made.
 - I. **Employee 3 Month Reviews:** Chad Bierkamp's review still in process. Anissa Grant's review coming up.
 - J. **Exempt Properties:** No Report on remaining exempt properties
- III. **Processing Appeals, Letters and Notices:**
- A. **40-26-A: Norton, Scott:** 2010 tax year: requesting late appeal be accepted to reflect on 2010 tax bill.

Suggesting Mr. Norton file 2011 property return and consider filing agricultural covenant. GA Code law 48-5-306 prevents the Board from accepting late appeals.

Board agrees with suggestion. The Board instructed Wanda to mail letter with copy of GA law and suggestions to file return and or covenant.

RE: BOA Decision on 2010 appeal
Mr. Norton,

The Board of Assessors has reviewed your appeal application and understands your concerns to be as follows:

- 1) Medical illness preventing you from filing timely appeal
- 2) Over half of the property in question is considered to be in the flood plain
- 3) The property is valued higher than it may actually sell for

The Board of Assessors has determined that you may want to file a property return for 2011 and or an agricultural covenant for 2011. Georgia law O.C.G.A. 48-5-306 prevents the Board from accepting late appeals. A property return application for 2011 is enclosed along with a copy of the GA law pertaining to late appeals. A property return or agricultural covenant application may be filed between January 1, 2011 and April 1, 2011. If you have questions or concerns you may contact our office at 706-857-0737, Monday through Friday, 8:30 a.m.-5:00 p.m. Board approved sending letter.

B. 38A-22A: Wesson, Gerald Waymon: 2010 tax billing:

Recommendation: The property value did not change, no return filed, no notice of value change sent. Therefore, there is no valid basis for an appeal. Send letter informing owner not a valid appeal and recommend filing a return for tax year 2011. Board accepted recommendation.

C. 38A-7: Wesson , Gerald Waymon: 2010 tax billing:

Contention: Did not receive value reduction on house for tax year 2010. Property is not worth current value even though it was lowered and set by the BOE. Due to not receiving a notice of value, owner request BOA consider this application a timely appeal.

Recommendation: The property value did not change, no return filed, no notice of value change sent. Therefore, there is no valid bases for appeal. Send letter informing owner not a valid appeal and recommend filing a return for tax year 2011. Board accepted recommendation.

Letter prepared for Mr. Wesson on parcels 38A-22A and 38A-7 above

Letter as follows for Board's review:

RE: BOA Decision 2010 Tax Billing

Mr. Wesson,

The Board of Assessors has reviewed your appeal application and understands your concerns to be as follows:

Pertaining to parcel 38A-22A & 38A-7

- 1) Property value should have decreased along with all other residential property that received the reduction for tax year 2010.
- 2) Property is not worth the current tax value. The current 2010 tax value on the building is \$2,829. The change in value requested would result in a building value of approximately \$2,263.
- 3) Did not receive a notice of value for tax year 2010.
- 4) Requests the BOA consider application as a timely appeal.

The Board of Assessors has determined that they must follow the GA law O.C.G.A. 48-5-306 pertaining to acceptance of appeals. The properties 38A-22A and 38A-7 were denied acceptance due to one or more of the following:

- 1) value did not change
- 2) no return was filed
- 3) there was no notice of value change sent

Therefore, there is no valid basis for an appeal.

However, you may consider filing a property return for the year 2011.

If you have further questions or concerns on this matter, you may contact our office at 706-857-0737, Monday-Friday, 8:30 a.m.-5:00 p.m.

D. 27-41: Johnson, Donald: Conservation Covenant:

1. Notification to property owner of BOA decision denying application
2. Letter as follows for Board to review:

RE: BOA Decision – Conservation Covenant

Mr. Johnson,

The Board of Assessors has reviewed your application and understands your concerns to be as follows:

- 1) Illness preventing timely submission of covenant application
- 2) Your request to submit another application for next year in the event that it's too late for 2010.

The Board of Assessors determined that they must follow the GA law O.C.G.A. 48-5-7.7 pertaining to due dates of accepting Conservation Covenant applications. The application was submitted after the deadline for property 27-41

and therefore it does not fall within the guidelines of acceptance. A copy of the GA law is included along with a copy of the application with the Board's decision. If you have further questions or concerns, you may contact our office at 706-857-0737; Monday through Friday, 8:30 a.m.-5:00 p.m.

Board reviewed and approved sending letter

Unknown Properties: On Hold

IV. Updates - Attorney:

- A. Ballard, Nikki: Research hours, copying and organizing of all files and records pertaining to Nikki Ballard forwarded to Attorney Chris Corbin – Response from Mr. Corbin that he received the documents October 18, 2010. Email forwarded to BOA.
- a. Board suggests looking in employee files for copies of interview notes.

ATTORNEY CHRIS CORBIN TO PRESENT NEW UPDATES ON FOLLOWING APPEALS.

1. S38-39 HURLEY, SUZANNE:
2. 50-88 HURLEY, SUZANNE:
3. 84-7: ROBERSON, JACK:
4. S-22-36 SHAFER, THOMAS R:
5. 5-5-TR6 SHAFER, THOMAS R:
6. 7A5-22 SHAFER, THOMAS R:
7. 22-27 SKYLANDS AT LOOKOUT, LLC:
8. 33-4 SKYLANDS AT LOOKOUT, LLC:
9. 2-30-A TURTLE TIME INC.:
10. 1-1 TURTLE TIME INC:

<p>ALL HIGHLIGHTED ARE SHAFER PROPERTIES</p>
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Board instructions are to check to see if Hurley appeals have been settled and check updates on Roberson.

Shafer, Thomas R.: property information:

Contention: owner filed a late appeal. Appeal was denied. Attorney Albert Palmour sent e-mail to County Attorney contending late appeals have been accepted.

Findings: Board acknowledged Mr. Palmour's e-mail in meeting of 10/13/2010. Question raised during meeting if there are "any problems" in records. Information compiled and e-mailed to Board members containing purchase price and tax values for last two years. Total sum of all tax values for current year is approximately two thirds of the total purchase price of all properties.

Recommendation: review of basic information indicates no problem on all but tracts west to state line road. Access factor is not consistent with adjoining tracts. Recommend correction of access factor for coming year.

Board approved error correction of access factor

Motion to correct in most efficient manner of our ability – noting this is an error correction and not an appeal acceptance.

Motion: Mr. Barker
Second: Mr. Calhoun
Vote: all in favor

V. NEW BUSINESS:

VI. Appeals: 2010 Appeal Updates Requested by BOA.

- A. **L02-32, 56-34J, 39D-84 and 49A-39D: Chickvary, Mike Inc.:** Filing late appeal
- a. Contention: State lowered value of residential properties and not commercial. Owner contends his property is appraised for double what he paid to build.
 - b. Determination: Assessment notice mailed to same address as tax bill. GA law O.C.G.A. 48-5-306 does not permit filing appeal over 45 days after assessment notice.
 - c. Suggestions: Send letter to Mr. Chickvary with explanation of GA law on filing late appeals and suggests filing property return for 2011.
Motion to deny late appeal based on GA law O.C.G.A. 48-5-306 and to send letter of notification
 1. Motion: Mr. Barker
 2. Second: Mr. Richter
 3. Vote: all in favor
- B. **S42-58: Geisler Kenneth W:** 2010 tax year: Filing late appeal Contention: Property owner contends he didn't receive an assessment notice – his complaint is the house being completely run down and not worth assessed value

- a. Determination: A copy of the assessment mailed to same address as tax bill is attached to appeal file. The GA law prevents BOA acceptance of late appeals. Property owner was given a copy of this along with a copy of the GA law O.C.G.A. 48-5-306 pertaining to timely filing of an appeal.
 - b. Suggestions: Mr. Geisler filled out property return for 2011 as suggested. Explanation of denial to be detailed in a letter, although it was discussed with Mr. Geisler at time of his filing.
- Motion to deny late appeal based on GA law O.C.G.A. 48-5-306 and to send letter of notification
- 1. Motion: Mr. Barker
 - 2. Second: Mr. Richter
 - 3. Vote: all in favor

Billing Errors:

- C. **58-34-A: Brownlow Gordon: 2010 tax year:**
 - a. Contention: Owner contest the 2010 tax bill showing 16 acres is incorrect
 - b. Findings/Determination: He purchased the property July, 16, 2010 with acreage of 10.45. The acreage difference is due to the fact that the county purchased 5.55 acres October, 2000 and this office did not receive PT 61 showing this transaction. Therefore the acreage has been incorrect until the recent sale to Mr. Brownlow. It is the owner's contention to have the 5.55 acres taken off his property. See plat attached.
 - c. Recommendation: Cindy Finster and Chad Bierkamp recommend the approval of this correction.

Motion to accept recommendation to make acreage and bill correction.

 - 1. Motion: Mr. Richter
 - 2. Motion: Mr. Calhoun
 - 3. Vote: all in favor
- D. **55-52-L18B: Wallin, Christopher K.: 2010 billing error:**
 - a. Contention: owner called office and indicated there is only 1.83 acres in this parcel not 3.10 acres. Owner requested correction be made in billing and tax map
 - b. Findings: deed, plat and tax map all indicate only 1.83 acres in parcel. 2010 tax value is based on 3.10 acres.
 - c. Recommendation: correct tax billing and map for tax year 2010.

Motion to accept recommendation to correct tax billing and map for tax year 2010.

 - 1. Motion: Mr. Richter
 - 2. Second: Mr. Barker
 - 3. Vote: all in favor
- E. **81-17: Collins, Eva: 2010 tax billing:**
 - a. Contention: owner came into office and indicated the reduction in house value for tax year 2010 was not applied to her house. She request her 2010 tax bill be modified to reflect the reduction.
 - b. Findings: Owners' property value was set by the BOE for tax year 2009. The value of the house was set at \$148,000. If the house had received the value reduction for tax year 2010 as other houses, the value would be reduced to \$140,748 for tax year 2010. The value reduction did not get credited because the house value was "sound valued" (locked in the building screen) in the computer.
 - c. Recommendation: Other house value set by BOE action has been reduced if the BOE set a value higher than the original value reduced by BOA action for tax year 2010. Therefore, it is recommended the owners request be honored and the 2010 house tax value be adjusted.

Motion to accept recommendation to adjust 2010 value.

 - 1. Motion: Mr. Barker
 - 2. Second: Mr. Richter
 - 3. Vote: all in favor
- F. **L03-82 & 83: Brown, Robert J.:**

- a. **Contention:** owner filed for local exemptions and requested adjoining parcels be combined for tax year 2010. Local exemption credited to account but parcels were not combined so full credit was not given to property as a single tract.
- b. **Findings:** Parcels do adjoin. Request to combine was filed with exemption application. Parcels were not combined as requested. Therefore, full credit for exemption was not given on tax bill.
- c. **Recommendation:** Combine parcels as requested and combine tax billings for tax year 2010 to allow full credit for exemption.

Motion to make error correction and combine parcels and tax billings for year 2010 and allow full credit for exemption

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

VII. Conservation Covenants:

A. 2-33-T02: Tate, Johnny Mack: Re-file Conservation Covenant

- a. **Contention:** Owner filed application July 13, 2009 and didn't get credit for covenant
- b. **Determination:** Original application mis-filed. Proof of payment recorded in excel spreadsheet and deposited 11-5-2009. Also payment information application copy.
- c. **Suggestion:** Send new application to property owner – no phone # available. Send letter of explanation along with application to read as follows:

Mr. Tate,

In order to process the agricultural covenant for parcel (2-33-T02) it is necessary to re-file a new application. The original application hasn't been located, only a copy without BOA signatures. I apologize for any inconvenience this may cause. You will be credited accordingly. A new application is enclosed with highlighted areas for your signature and notary. The application may also be notarized in the Assessor's Office. Our office hours are Monday-Friday, 8:30 a.m.-5:00 p.m.

Board reviewed and approved sending letter.

VIII. Information Items:

- A. Email forwarded to the Board concerning lease options on parcels with GA land covenant agreements.
- B. **Exemptions Class:** November 3, 2010: 9 a.m.-4 p.m.: Ellen Mills Instructor:

Class covers homestead exemptions, other exemptions from digest, etc. \$15.00 fee for each student enrolling:
Board request list of who will be attending if anyone needs to go.

IX. Request for Refunds:

- A. **17-9-T12: Hall, Lynn & Elizabeth:** request for refund 2009,2008,2007:

Contention: owner contends taxed on grain bins that are exempt and taxed on too many acres. He was taxed on grain bins for multiple years and to many acres for tax year 2009.

Findings: (1). Value for the grain bins was included in the tax value. Grain bins are agricultural equipment that is exempt property. (2). Board adjusted house value for tax year 2009 based on appeal and appraiser's recommendation that it did not have a finished attic. (3).Also, 7.32 acres (map 9-56B) was added to this account in error for tax year 2010. Owner had requested map 9-56B be combined with map 17-25.

Recommendation: refund for taxation on grain bins for years allowed under Georgia Law (48-5-380) (3 years). Refund for valuation of house in error for tax year 2009. Correct 2010 tax billing deducting the grain bins, correcting house value error and deducting 7.32 acres combined in error.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

B. 17-25: Hall, Lynn & Elizabeth:

Contention: parcel has been taxed as 111 acres for years 2006 through 2009. Portions have been deeded off.

Findings: surrounding parcel deeds were checked, parcel was re-measured. Parcel measured 106.55 acres. It has been taxed as 111 acres.

Recommendation: refund for acres being taxed in error.

Motion to accept recommendation to refund for acres error

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

C. 9-56B: Hall, James Lynn & Carol H. Hall: request for refund:

Contention: owner filled an appeal on this property requesting it be combined with map 17-25 and also requested conservation covenant.

Findings: This parcel is 7.32 acres. It was combined with 17-9-T12 in error for tax year 2010. Owner indicated desire for covenant on appeal form and filed a covenant application. However, application has been misfiled. Owner has been contacted to file a replacement application.

Recommendation: acquire replacement covenant application from owner, approve application, refund for tax year 2009 and correct 2010 tax billing.

Motion to prepare covenant and refund for tax year 2009 and correct 2010 tax billing.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

X. Invoices:

- A. 2010 Archives, PRC's and Industrial; GSI: 10/1/10; Invoice #: 7992; Total Due: \$568.59. Board reviewed, approved and signed.

XI. Additional Items To Agenda:

- A. 83-62; Bosshardt, Elaine: 2010 tax billing:

Contention: owner contends there may be an error in 2010 tax billing. See e-mail forward from Kathy Brown Tax Commissioner.

Findings: Land value is estimated as being part cultivated land. The land classes are in error. The property is all wooded. Covenant value is calculated as being part cultivated land also. Therefore, value estimate and covenant value are in error due to estimation being made on part of the land being cultivated. The tax value estimate was \$710,413 before correcting the land class and \$560,050 after the correction. The covenant value was \$123,021 before the correction and \$88,225 after the correction.

Recommendation: approve correction of land class and covenant land classes and applicable values for tax year 2011 and correct tax billing for tax year 2010.

Motion to correct 2010 and refund tax years 2007, 2008 and 2009 as recommended

1. Motion: Mr. Barker
2. Second: Mr. Richter
3. Vote: all in favor
4. Leonard to send letter of response to property owner

B. 46-21: Henderson, J. C. & Kathy D.: 2010 appeal:

Contention: owner feels his house and land is valued too high. He wishes his appeal to go on to the Board of Equalization. Owner also wishes to apply for conservation covenant on 45.68 acres.

Findings: Property value decreased from \$365,380 in 2009 to \$321,672 for tax year 2010. The portion of the value that changed was the building value. It decreased from \$224,788 to \$181,080. This is due to the reduction in house value for tax year 2010. The 2010 notice of value was incorrect in that the previous year value on the notice was in fact the 2008 tax value. The value increased from 2008 to 2009 due to removal of "value override". The total value increased from 2008 to 2009 from \$299,987 to \$365,380. The portion of the value that increased was the building value that increased from \$159,395 to \$224,788. The house valued at \$181,080 is in line with similar houses based on the comp study compiled by Anissa on 10/03/2010. I is valued at an overall value per square foot of \$50.06 for 3617 square feet. This value per square foot is lower than mid range of the study.

Recommendation: leave house value as notified for tax year 2010. Approve application for conservation covenant for tax year 2010.

Note: Additional information for this item next week – No action will be taken at this time.

- C. Mt. Vernon Mills Building Held Accounts – Kathy Brown, Tax Commissioner is requesting invoices on the accounts of building's held inventory by Mt. Vernon Mills
Motion to request only the invoices in contention for dispute of value

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

XII. Meeting Adjourned 9:55 a.m.

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

Hugh T. Bohanon Sr. Chairman
 William M. Barker
 David A. Calhoun
 Gwyn Crabtree
 Richard L. Richter

HTB

William M. Barker

DA

