

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 27, 2010

Attending:

Hugh T. Bohanon (Chairman)
William Barker
David Calhoun
Gwyn Crabtree

- I. Meeting called to order 9:05 am.
- a. Leonard Barrett, Chief Appraiser – present
 - b. Wanda A. Brown - secretary
- II. Old Business:
- A. **BOA Minutes:** Meeting Minutes October 20, 2010 – Board reviewed, approved and signed.
 - B. **BOA/Employee:** Board members received checks
 - C. **Time Sheets:** Board approved and signed time sheets for PE October 26, 2010.
 - D. **Assessors Office Budget:** Still in review. Still being reviewed by the Commissioner.
 - E. **Board Members Re-certification Course:** Wanda emailed Kim Oliver requesting Education History and re-certification deadline for both newly appointed Board members and all Board members. Kim replied that she forwarded the email to Goldine Shaw. No response from Ms. Shaw has been received to date.
 - a. Print out of schedule for Board members to review and choose the date they want to be enrolled. Copies for each Board member requested.
 - b. Board instructed Wanda to contact Martha in the Commissioner's office to request a list dates when each Board member was appointed or re-appointed.
 - c. Mr. Barker was recertified in July of 2009 and will not need to re-cert again until his re-appointment.
 - F. **BOE Report:** Next report update in November for month of October
 - G. **Employee Group Session:** Board agreed with date December 1, 2010.
 - H. **Employee 3 Month Reviews:** Chad Bierkamp's review currently on hold and Cindy Finster's review signed and approved by BOA.
- III. **Processing Appeals, Letters and Notices:**
- A. 2008 appeals are complete after reaching the October 26 deadline given to Phillip Wright. The BOA had requested Mr. Wright provide documentation on prior years filing of an appeal. Mr. Wright was given an extended deadline to respond by October 26. Board acknowledges there is no response and instructed a letter be mailed informing Mr. Wright that his file is being processed as complete.
 - B. 2009 appeals complete
- IV. **Unknown Properties:** On Hold
- V. **Updates - Attorney:** Mr. Corbin provided the Board with updates concerning Jack Roberson's appeal and information concerning two former employees.
- A. **Ballard Open Records:** Email to Attorney Corbin concerning interview notes of employees hired after April 1, 2010 – no notes kept by Board members but a preliminary ranking sheet and interview appointment list is available. Attorney Corbin replied that he would take that and consider the open records request closed. Copies of emails available. Board reviewed and acknowledged.
 - B. **ATTORNEY CHRIS CORBIN TO PRESENT NEW UPDATES ON FOLLOWING APPEALS.**
 - 1. S38-39 HURLEY, SUZANNE – Update – Ms. Hurley never returned her refund request form with her signature Board instructed we process her refund request as is.

- 2. 0-88 HURLEY, SUZANNE - Update – Ms. Hurley never returned her refund request form with her signature – Board instructed we process her refund request as is.
- 3. **84-7: ROBERSON, JACK:**
 13 9 a.m. appointment - Attorney Corbin requested to meet with the Board on Wednesday, Oct. 27, 2010 concerning Roberson appeal.
 - 1. Motion to stand as is
 - 2. Motion: Mr. Barker
 - 3. Second: Ms. Crabtree
 - 4. Vote: all in favor
- 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:**

**ALL
HIGHLIGHTED
ARE SHAFER
PROPERTIES**

VI. **NEW BUSINESS:**

VII. **Appeals:**

- A. **6-15: Breasbois, Keith & Janet: Appealing property assessment notice:**
 - a. Contention: Owner is contending the property tax assessment is incorrect and they want to appeal.
 - b. Determination: It was believed that the appeal was filed late and a letter was mailed informing the property owner the appeal was denied. However, later findings indicate that a signed assessment notice was sent in as appeal by mail by July 15. Roger had written the date received 7-15-2010 at the top of assessment notice. Wanda received the notice and filled out the appeal form on August 30, 2010. There was a mis-communication as to when the appeal was actually filed.
 - c. Suggestion: Due to signed assessment notice being received as an attempt to file their appeal in timely manner; this should be considered an acceptable appeal and be processed with 2010 appeals.
 Board instructed a letter be mailed to Mr. Breasbois informing him that his appeal has been accepted as being filed within the deadline.
 The Board instructed that any dated documentation such as envelopes with postmark dates be retained along with all property owner correspondence.
- B. **83-44-B: Campbell, Chant Lee: 2010 tax year: filing late appeal and refund request**
 - a. Contention: Owner has paid taxes from year 2003 on a one and half story house. He contends that the house has an unfinished attic and has never been a half story.
 - b. Determination: After reviewing and verifying the house is a one story with attic and not a one and half story; the records have been corrected.
 - c. Suggestion: Correct 2010 tax bill and refund Mr. Campbell for 2008 and 2009.
 - 1. Motion to accept suggestion
 - 2. Motion: Mr. Calhoun
 - 3. Second: Mr. Barker
 - 4. Vote: 2 in favor – Mr. Barker and Mr. Calhoun

C. **47B-4: Farraj, Mary: 2010 appeal:**

Contention: owner contends “assessed value is higher and property hasn’t changed nor has the home had any improvements”. Value increased from \$61,759 to \$70,772 for tax year 2010.

Findings: This house was recorded in 2008 as under construction (85% complete) for tax year 2009. It was recorded as 100% complete for 2010. This is the reason for the 2010 increase. When this house is compared with similar type houses it appears valued correctly. House is at \$50.41 per square foot which is at the lower end of the range of similar houses that sold in 2007, 2008 and 2009.

Recommendation: House appears valued correctly. Therefore leave value as notified for tax year 2010.

1. Motion to accept recommendation
2. Motion: Mr. Barker
3. Second: Mr. Calhoun
4. Vote: all in favor

D. 64A-21-A: Rich, Lamar W & Patricia: 2010 tax year: filing late appeal:

- a. Contention: Value of property has been lowered and taxes have been raised
- b. Determination: attached is a copy of assessment notice that was mailed 7/2/2010 to same address the tax bill
- c. Suggestions: Late appeals cannot be accepted according to GA law O.C.G.A. 48-5-306 therefore send letter of explanation of appeal denial and suggests property owner fill out property return for 2011.
 1. Motion to deny appeal and mail letter to Mr. Rich with explanation and a copy of GA law concerning late appeals.
 2. Motion: Mr. Barker
 3. Second: Mr. Calhoun
 4. Vote: all in favor

E. 48-51K-L11: Sanford, Tyler D & Ashley: 2010 appeal:

Contention: Owner feels property should be valued lower than it is now. Also, owner contends other houses around his are valued lower and are larger houses.

Findings: "Seven sales comparables were picked at random with four coming from Subject neighborhood. The subject house has finished attic and a 668 square foot garage that adds to the total value of the house, but not the square footage. This inflates the subject's square foot value. When the garages, attics, basements porches, etc. were removed from both the subject and the comparables, leaving only the living areas, the values per square foot became very similar."

Recommendation: The house appears to be valued correctly with the comparables. Therefore, it is recommended to leave the value as notified for tax year 2010.

1. Motion to accept recommendation
2. Motion: Mr. Barker
3. Second: Mr. Calhoun
4. Vote: all in favor

F. 38A-22: Wesson, Gerald W.: 2010 property value appeal:

Contention: Owner contends house is still going down in value due to condition. Value was only cut 3% in an overall county tax (value) reduction as compared to an average of 15% to other value reductions county wide. Owner wants an appointment to discuss this value change and other value changes with Board.

Findings: The value of the property decreased from tax year 2009 to tax year 2010 from \$62,000 to \$60,176. The value of \$62,000 for tax year 2009 was set by the BOE. The BOE reduced the value from \$75,708 to \$62,000. On 07/14/2010 building information was verified with property owner. On 09/01/2010 a comparison study was done on the property. The study indicated the subject house is valued at the bottom of the range for similar houses. The subject house is valued at \$32.68 per square foot. The other houses in the study range from \$33.79 to \$42.00 per square foot. Johnny and Cindy visited the house in October of 2009 and did an interior and exterior inspection to determine the physical condition.

Recommendation: House appears valued correctly. Leave value as notified for tax year 2010. Schedule the owner an appointment with the Board.

Board instructed that an appointment be scheduled with Mr. Wesson before discussing this item.

VIII. Billing Errors:

A. S27-80: Kellett, Emmett dba A1 Enterprise (Bail Bond Co.) 2009/2010:

- a. Contention: Owner requesting amended return on this property for 2009 & 2010. Mr. Kellett took over the business (property) in 2009.

- b. Determination: A \$100,000 value was placed on the business in 2009. The actual value for 2009 is \$2,197 and for 2010 is \$2,235.
- c. Recommendation: Cindy Finster is recommending the approval to amend the return for 2009 and 2010 and a corrected tax bill be mailed to Mr. Kellett.
 - 1. Motion to accept recommendation
 - 2. Motion: Mr. Calhoun
 - 3. Second: Mr. Barker
 - 4. Vote: all in favor

B. 57-11: Hood, Bobby Joe Jr.: 2010 billing error:

Contention: attorney's office called and informed office that Mr. Hood only got 1.83 acres in purchase. 2010 tax bill based on 7.41 acres in error. Requested correction of value based on acreage being corrected to 1.83 acres.

Findings: Owner taxed on 7.41 acres in error. Owner did not get property until 06/25/2010 and did not know acreage on record was in error. Prior owner deceased (Randy Roberts). Acreage is also in error for 2009, 2008 and 2007.

Recommendation: correct 2010 tax billing. Refund for prior years in error.

- 1. Motion to correct acreage followed by refund for 2007, 2008 and 2009, also correct 2010 tax billing.
- 2. Motion: Mr. Barker
- 3. Second: Calhoun
- 4. Vote: all in favor

C. 35-110-TR2: Bosshardt Family Farms: 2010 billing error:

Contention: owner contacted office inquiring if this property also had problem same as map 83-62. That problem was that portions of the property were taxed as open land when in fact it is wooded land. He requested that if so if be corrected.

Findings: portions of 35-110-TR2 were in fact taxed as open land. The 2009 aerial photo indicates all but approximately 2 acres is wooded. The original covenant value with the open land was \$21,149. The corrected covenant value is \$18,710.

Recommendation: correct wooded acreage and corresponding value for tax year 2010 and refund for years applicable.

- 1. Motion to accept recommendation
- 2. Motion: Mr. Barker
- 3. Second: Calhoun
- 4. Vote: all in favor

IX. Conservation Covenants:

A. 46-21: Henderson, JC & Kathy: 2011 covenant application:

- a. Contention: agricultural use of property for the 45.68 acres
- b. Determination: Property previously classified as agricultural but was not under covenant
- c. Suggestion: Accept covenant application for 2011

Board approved and signed covenant application.

B. 2-33-T02: Tate, Johnny Mack: 2010 covenant application:

- a. Contention: application originally filed July 13, 2009 to begin year 2010:
- b. Determination: Original application mis-filed and payment has been verified along with copy of original
- c. Suggestion: Accept covenant for 2010 and correct tax bill

Board approved and signed covenant application.

C. 81-30: Toles, Randy: 2011 covenant application:

Contention: Continuation of previous covenant
 Determination: Property of 57 acres already under covenant

Suggestion: Allow application for continuation of existing covenant
Board approved and signed covenant application.

X. **Exempt Properties:**

- A. **S21-71: Summerville First Baptist Church:** 2010 tax year: Applying for exempt status
- a. Contention: General nature of operation is church– property use is religious worship
 - b. Determination: Documentation has been provided to verify use of property as in fact being a church used for religious purposes.
 - c. Suggestions: Property S21-71 located on 290 Martin Street, Summerville, GA. known as Summerville First Baptist Church be allowed exempt status
Motion to approve exempt status
Motion: Mr. Barker
Second: Mr. Calhoun
Vote: all in favor

XI. **Information Items:**

- A. **Baby Max:** Mr. Richter and his wife are proud grandparents of another baby boy. He is called Max Richter. Mr. Richter is going to see him and will not be at this week's meeting. Board acknowledged.
- B. **Cancelations: University of Georgia:** 10-19-2010: Hugh Bohanon (497663), William Barker (4980162), David Calhoun (4979913), Gwyn Crabtree (4979662), Richard Richter (4979912) and Leonard Barrett (4980163) have canceled Nov. 14, 2010-Nov. 19, 2010 reservations at the Georgia Center with no penalty. Board acknowledged.

XII. **Invoices:**

- A. **Tax Assessor's Website:** qpublic.net: 10/20/2010: Invoice #101102: Balance Due \$625.00 – Board approved and signed.
- B. **IAAO:** Membership dues: 1/1/11-12/31/11: Amount Due: \$175.00 – Board approved and signed.

XIII. **Personal Property:**

- A. **T12 61: Patricio Enterprises, Inc. (goods in holding in Mt. Vernon):**
- a. Contention: Owner contends that the material at Mt. Vernon belongs to the Government. This material is used to make uniforms for the United States Air Force.
 - b. Determination: Patricio is a purchasing agent for the Government (see attached paper work).
 - c. Recommendation: Cindy Finster is recommending the BOA take action as they deem best in this matter.
 1. Motion to send letter requesting Patricio submit documentation that they are a tax exempt entity.
 2. Motion: Mr. Barker
 3. Second: Mr. Calhoun
 4. Vote: all in favor

XIV. **Addition to Agenda: S35-27: Mann, Casey:**

- A. Board instructed a letter be sent to property owner informing them of the status of their concerns.

XV. **Meeting Adjourned 10:10 a.m.**

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

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

