

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 8, 2010

Attending:

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

- I. Meeting called to order 9:05 am.
- a. Leonard Barrett, Chief Appraiser – present
 - b. Wanda A. Brown, secretary - present
- II. Old Business:
- A. **BOA Minutes:** Meeting Minutes December 1, 2010 - Board reviewed, approved and signed.
 - B. **BOA/Employee:**
 - i. Board member course registration: Richard Richter: 12-7-2010: Registered 12-7-2010 – copy available – Mr. Richter acknowledged his registration
 - ii. Board approved and signed time sheets for PE December 8, 2010
 - C. **Assessors Office Budget:** Budget discussed intending the format to incorporate codes for each item before invoices are sent to the Commissioner's office.
 - 1. Should this item remain on agenda to continue to update status?
 - 2. Requesting Board's instructions

Board instructed this item will be discussed in first meeting after monthly printout of budget from Commissioner Jason Winters
- III. **Appeal Report: No Update**
- A. Appeals Filed – 100
 - B. Appeals Reviewed by BOA – 57
 - C. Appeals Remaining – 43
- IV. **BOE Report: No Update**
- A. Total cases certified to the Board of Equalization – 31
 - B. Cases Reviewed – 3
 - C. Cases Scheduled –
 - D. Cases Not Scheduled –
 - E. Cases Waiting –
 - F. Total Cases Remaining For Review -
- V. **Employee Group Session:** Next session due March 2, 2010.
- VI. **Employee 3 Month Reviews:** Anissa Grant's 3 month review signed acknowledgement form is ready. Board reviewed and signed.
- VII. **Employee 6 Month Reviews:** Chad Bierkamp, Wanda Brown and Cindy Finster's 6 month performance reviews were reviewed and signed by Board.
- VIII. **Pending Appeals, letters and other items:**
- A. **46-19-T05 & TR15: Anderson James E & Patricia: 2010 appeal:**

Contention: owner requests that parcels be combined for tax year 2010. Also, requests approval of conservation covenant application for tax year 2010.
Findings: parcels do adjoin. The names are the same on the deeds except on one of the deeds Mr. Anderson is identified as a "junior" and the other deed he is not.

It appears from the aerial photo that Mr. Anderson has a pond and pine trees on these parcels for which he applied for the covenant.

Recommendation: verify James E Anderson and James E Anderson Jr. are one and the same person. If so, combine parcels as requested for tax year 2010. If acreage size and use is satisfactory for Board, approve covenant for tax year 2010.

Requesting verification as instructed by BOA according to minutes November 3, 2010.

Wanda spoke with Mr. Anderson by phone on November 22, 2010 – He stated that both pieces of property belong to him which he purchased at different times and was not aware that the names were different on the deeds. He will sign letter sent to him or come in to sign if he can't find the letter and pay recording fee.

Mr. Anderson returned his signed affirmation that James E. Anderson and James E. Anderson Jr. is the same person for parcels 46-19-T05 and TR15. He also paid his recording fee for the covenant filed 7-16-2010.

For Board to review, approve or deny combining parcels and accepting covenant.

Board reviewed affirmation, approved and signed.

B. 68-30 & 68-22: Mosley, Hamp S.: 2010 appeal:

Contention: owner requests properties be combined for tax year 2010. One deed is in Hamp Mosley and the other is in Hamp S. Mosley Jr. Owner contends this is one and the same person.

Findings: documents indicate names are on deeds differently.

Recommendation: have owner provide documentation that names are identifying one and the same person. Board instructed in meeting November 17, 2010 that a letter be sent to owner requesting verification of names being the same person.

Mr. Mosley brought in his signed affirmation that Hamp Mosley on tax map 68-30 and Hamp S. Mosley Jr. on tax map 68-22 is the same person.

Board reviewed, approved and signed.

C. 74-14: Hughes, Phil: Property Owner would like to meet with BOA:

- a. Contention: Owner has been trying to sell this property with no luck doing so: Owner contends that appraisal of \$424,687 is below current market.
 - b. Determination: Mr. H... ing meet with BOA to document his position.
 - c. Board reviewed and a... Hughes to respond... scheduled with Mr. Hughes.
- 1 Mailed letter... ointment at his convenience – waiting for his response.

Waiting for Mr. Hughes to respond

Letter to Mr. Hughes as follows:

Dear Mr. Hughes,

The Board of Assessors previously reviewed your application of appeal for the property described as tax map 74-14. The Board understood that you requested to meet with them when it was time to process your appeal. A letter pertaining to your request to meet with the BOA was mailed November 8, 2010. The Board of Assessor's is requesting a response within 45 days of receipt of this second attempt or they will make their decision without your presence.

You may reply to our office by calling 706-857-0737 or by mail: PO Box 517, Courthouse Annex, Summerville, GA 30747. Or email us at: taxchatt@windstream.net. Our office hours are 8:30 p.m.-5 p.m., Monday-Friday – with the exception of holidays.

Board to review, approve or deny letter

IX. NEW BUSINESS:

X. Appeals:

A. IMPORTANT NOTE CONCERNING E-MAIL APPEALS: GA law allows appeals by email if the county board of tax assessors has adopted a written policy consenting to electronic service . . .

- 1) Where is our written policy on appeals?
- 2) Should this policy be revised to accept or not accept appeals by email

Board reviewed and did adopt written policy accepting appeals by email.

16-29C & D: Roy, Raymond & Gina M. 2010 appeal:

Contention: all property surrounding is about \$3,000 per acre and subject is \$6,000 per acre or more.

“Dunn’s property is \$2,900 per acre. Haye’s across from subject is \$2,400 per acre”.

Findings: subject properties are a 3 acre tract with a house and a 3.75 acre adjoining tract with no buildings. Owner is contesting only the land value which is valued at \$6,840 per acre for each of the two tracts. Owner also seems to be contesting only the uniformity of the value and not its market value. Could not identify an owner named Hayes owning property in the area. The Dunn property was located but is a 60 acre tract and not comparable to the subject. The subject property is located in an area of the dividing line between market area 3 and market area 4. The land class and market area codes for small tracts along Peach Orchard Road are not consistent due to this fact. Of the 13 properties examined only 3 have the same problem as the subject. The 13 properties have values per acre ranging from \$3,625 to \$6,840 with a median of \$4,619. Of the 2009 land sales, 42 vacant tracts less than 20 acres had a median sales price per acre of \$4,228 with a sales assessment ratio of 0.3831. Based on the above data it seems the subject property is not valued uniformly with similar properties near it due to inconsistent application of market area codes and land classes along the market area boundary.

Recommendation: Classify the subject properties as being in market area 3 same as the properties on either side of it and adjust the value accordingly. The land value of parcel 29C will decrease from \$20,520 to \$13,860 and the land value on parcel 29D will decrease from \$25,650 to \$17,325 for tax year 2010. Prepare comparison study on house if owner appeals change to BOE.

Motion to accept recommendation
 Motion: Mr. Barker
 Second: Mr. Calhoun
 Vote: All in favor

Meeting called to recess at 9:45 a.m. by Mr. Bohanon, Chairman
 Meeting returned to order at 9:55 a.m.

56-35G & 35H: Wright, Malcolm: 2010 appeal:

Contention: Owner filed an appeal form dated 07/09/2010 before the August 16th deadline. Owner requested parcels be combined and indicated he feels the property is worth only about \$2,000 per acre.

Findings: Property is a 4 acre tract and a 6.13 acre tract on the east side of old US 27 bordering on the north side of the levy. The properties classified as having good access but only have access drives fronting on the road. Parcel 35G is 4 acres valued at \$16,800 (\$4,200 per acre) and parcel 35H is 6.13 acres valued at \$24,152 (\$3,939 per acre). The values for these properties were the same in tax year 2009. Therefore, no change of notice was sent. Six properties around the subject property range from \$1,794 to \$9,510 per acre with a median of \$3,300 per acre. The only taxable property that borders the levy as does the subject properties is map 56-35B valued at \$3,300 per acre. Map 56-35B has about 225 feet of frontage on 7th street. In 2009, vacant small tracts that sold (11 sales of vacant tracts 5 to 15 acres) ranged from \$2,762 to \$5,652 with a median of \$4,000 per acre.

Part 1) Recommendation: Because no value changed and no notice was sent, no appeal rights exist. A letter of "no appeal" should be sent and property owner be advised to file a return for 2011.

Part 2) Recommendation: Also, for tax year 2011 combine parcels as owner requested. And due to lack of frontage, property should be considered as possible limited access instead of good access. If property is reclassified as limited access and because this is a condition that has existed since purchase, shall the owner be refunded based on a data error in the property record?

Motion to accept part 1 recommendation only
 Motion: Mr. Barker
 Second: Ms. Crabtree
 Vote: all in favor

a. Conservation Covenants:

a. 53-11A: Holder, Darrell Hoyt: Request for continuation of covenant by Linda Black (Power of Attorney) for Mr. Holder:

- i. Covenant continuation filed December 3, 2010 for Darrell Holder
- ii. Recording fee has been paid
- iii. Covenant filed and signed by Linda Black-POA
- iv. This parcel has 55 acres already under existing coven

Motion requesting signature of Darrell Holder in order to accept covenant application

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

b. 78-28: Caldwell, Richard & Lisa: Request for Continuation of Forest Land Covenant

- i. Covenant Continuation filed November 30, 2010:
- ii. Recording fee has been paid
- iii. This parcel is 235 acres currently under forest land covenant
- iv. There is a cattle farm business on the property

Motion to accept covenant
 Motion: Mr. Barker
 Second: Mr. Calhoun
 Vote: all in favor

c. 29-50: Carter, Timothy & Christine: Request for Covenant 2010:

- i. Covenant filed March 29, 2010:
- ii. Recording fee has been paid
- iii. This parcel is 24.11 acres of pines and hardwood

Motion to accept covenant
 Motion: Mr. Barker
 Second: Mr. Calhoun
 Vote: all in favor

d. 24-23: Eldredge Daniel & Katherine: Request for Covenant 2010:

- i. Covenant filed March 26, 2010:
- ii. Recording fee has been paid
- iii. This parcel is 15.95 acres to be used as agricultural

Motion to accept covenant
 Motion: Mr. Barker
 Second: Mr. Calhoun
 Vote: all in favor

e. 74-2-B: Mitchell, William Davis: Request for Covenant 2010:

- i. Covenant filed March 26, 2010:
- ii. Recording fee has been paid
- iii. This parcel is 22 acres to be used as agricultural

Motion to accept covenant
 Motion: Mr. Barker
 Second: Mr. Calhoun
 Vote: all in favor

f. 17-2: Morgan, Martha Sue: Request for Covenant 2010:

- i. Covenant filed March 25, 2010
- ii. Recording fee has been paid
- iii. This parcel is 33.72 acres of timberland

Motion to accept covenant
 Motion: Mr. Barker
 Second: Mr. Calhoun
 Vote: all in favor

g. 47-104: Sumner, Richard E. and Melanie: Request for Covenant 2010:

- i. Covenant filed February 19, 2010 and recording fee has been paid
- ii. This parcel is 7.5 acres and there is no verification of agricultural use
- iii. Suggestion: Covenant applications 10 acres or less have been denied with letter of GA code attached.

Motion for the property owner to be contacted for verification of agricultural use.

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

b. **Exempt Properties:** No applications to present at this time

c. **Information Items & Invoices:**

a. **Important Safety Tips:** Mr. Barker Email: Copies forwarded to office staff and available copies for Board members in meeting.

Board received copies.

b. **2011 Holiday Schedule:** New schedule posted on Information Board – Copy available in Board of Assessor’s Manual

Board reviewed and instructed that the schedule be posted.

c. **Attorney Corbin Request:** Roberson Appeal: 12/6/2010: Attached correspondence between Mr. Corbin and Mr. Barrett for Board’s review

Board acknowledged.

d. **Mail:**

i. BOA received mail: Sender – Traylor Business Services, Inc.

ii. Mr. Bohanon, Mr. Barker, Leonard Barrett and Roger Jones received mail: 2011 GAAO Membership Application/Invoice – Board reviewed, approved and signed for dues to be paid.

d. **Personal Property:**

e. **Refund Request and Billing Errors:**

f. **Request to Combine Property:**

a. **00016-00000-017-000: Mitchell David L & June W:** 2011: Property Combine: Contention: Owner would like to have their property combined into one parc. Owner currently owns map & parc. 00016-00000-017-000, 00016-00000-051-000, 00016-00000-049-000, 00016-00000-025-TR8, 00016-00000-025-T10 & 00016-00000-050-000.

b. **Determination:** If all parc. were combined into one, highway 48 would run through the middle of the property. Currently The Mitchells own all of the properties in question.

c. **Recommendation:** Chad recommends that we combine all of the mentioned parc. into one map & parc.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

Board requesting report in next meeting for no owner properties

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

W.M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter
