

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 22, 2010

Attending:

William Barker
David Calhoun

Richard Richter

- I. Meeting called to order 9:05 am.
- a. Leonard Barrett, Chief Appraiser – present
 - b. Wanda A. Brown, secretary - present

OLD BUSINESS:

- I. **BOA Minutes:** Meeting Minutes December 15, 2010 - Board approved and signed.
- II. **BOA/Employee:**
- a. Time Sheets PE December 22 – Board approved and signed
 - b. Board members received checks after meeting
- III. **Assessors Office Budget:** Report monthly after receiving monthly printout from Jason Winters, Commissioner. – No report to date
- IV. **Appeal Report: No Update**
- a. Appeals Filed – 100
 - b. Appeals Reviewed by BOA – 71
 - c. Appeals Remaining – 29
- V. **BOE Report:**
- a. **IMPORTANT BOE UPDATE:**
Received email from Kathy Simpson stating the following:
 - i. Mr. Glover, Chairman, requests appeal notices from the Board of Assessors to be mailed to the Board of Equalization at the rate of 6-8 per week. If there is a problem with this timeframe, please contact Mr. Glover.
Thank you for your consideration of this request.
BOA reviewed
 - b. Total cases certified to the Board of Equalization – 36
 - c. Cases Reviewed – 12
 - d. Total Cases Remaining For Review – 24
 - i. NOTE: BOA instructed researching the adjustments made on cases by BOEq – Tax payers request or BOA value set?
- VI. **Employee Group Session:** Next session due March 2, 2010.
- VII. **Employee Reviews:** Annual Reviews in process.
- VIII. **Pending Appeals, letters and other items:** None pending at this time

NEW BUSINESS:

IX. Appeals:

Kelly Mann, wife of Casey Mann presented her case for appeal on property S35-27 tax year 2010.

S35-27: Mann, Casey: 2010 appeal:

Contention: Owner filed return dated 04/01/2010 indicating an estimate of value for tax year 2010 of \$78,000. The return also indicates the owner feels the breakdown of the value estimate to be a building value of \$76,000 and a land value of \$2,000. This property is a house and lot located at 85 Espy Street Summerville Georgia. In addition to the return the property owner has submitted the following: a list of properties in the area surrounding the subject, a purchase sales agreement in the amount of \$70,000 for the property, documentation of the insurance coverage on the dwelling in the amount of \$104,000 and copy of purchase settlement statement for the subject

property indicating the gross amount due the seller was \$73,500. The property was purchased from the Sue Miller Estate.

Findings: subject property is a house and lot located at 85 Espy Street. A notice of value for tax year 2010 was sent indicating the property was valued for tax year 2009 at \$126,568 and was decreased to \$102,712 for tax year 2010. The house value was reduced from \$122,688 in tax year 2009 to \$98,832 (\$47.86 per square foot) for tax year 2010. The land remained unchanged. The owners' list of 8 comparables has a range from \$28.39 to \$40.11 per square foot with a median of \$ 36.27. The reviewer compiled a list of 18 including the owners' 8) that has a range from \$28.39 to \$50.88 per square foot with a median of \$36.52. The reviewer also compiled a list of tax values for sold properties. This list of 6 properties sold having a tax value range from \$31.23 to \$41.93 per square foot with a median of \$38.47. These same 6 properties have sale prices per square foot ranging from \$35.27 to \$66.33 with a median of \$43.75. The reviewer indicated the following: "the subject house physical condition is somewhat high compared to the sales comparables and Ms. Mann's comparables. The physical condition of the subject has been lowered (for 2011). The reduction in the percentage physical condition on the subject house results in a reduction of house value from \$98,832 to \$89,608 which reduces the total value from \$102,712 to \$93,488 if applied to tax year 2010 as well as tax year 2011. This estimate of value is between the purchase price from the estate in the amount of \$73,500 and the insured value of \$104,000.

Recommendation: adjust the subject to the total value of \$93,488 for tax year 2010.

Ms. Mann presented her case to the BOA with comparables of other properties in her neighborhood and surrounding area. Noted: Christopher Guice and Shea and Kevin Walker properties being most comparable as presented on spreadsheet Ms. Mann provided – also submitted to each Board member a port-polio of research by Ms. Mann to assist in explanation of her contentions.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: All in favor

- a. **81-28: Southern Development Seven, Inc.:** 2010 tax year: Appeal and Covenant Request:
- i. Owner contends that no assessment notice was sent/received
 - ii. Findings: According to our records no notice was sent. Our records indicate that there was no code in place for an assessment notice after the transfer was entered. The address was verified on the PT-61 form as the same address of the bill.
 - iii. Owner requests an appeal based on these findings and would like to know if this opens the opportunity to file for covenant.
 - iv. Suggestion: Board decide if this is an appeal, if so allow covenant (239 acres)
 1. NOTE: Corporations other than family farm corporations do not apply.

Motion to send assessment notice

Motion: Mr. Barker

Second: Mr. Richter

Vote: All in favor

X. **Conservation Covenants:** No covenants to present at this time

XI. **Exempt Properties:** No items to present at this time

XII. **Information Items & Invoices:**

- a. **Attorney Corbin correspondence:** Jack Roberson appeal: BOA reviewed email
- b. **Backup Billing:** GSI: July 2010 through December 2010: Amt. \$240.00 – Board approved and signed
- c. **Tax Assessor's Website:** qpublic.net: December 2010 Invoice #101228: Amount Due \$625.00 – Board approved and signed
- d. **Mail:** Mr. Bohanon has mail from Duff & Phelps – Add back to next week's agenda
- e. **Christmas Lunch:** Office Staff and BOA Members: December 17, 2010:
 - i. Office Employees exact time period for Christmas lunch was 2 ½ hours.
 - ii. The time approved was approximately 2 hours give or take.
 - iii. BOA acknowledged

XIII. **Personal Property:** No items to present

XIV. **Refund Request and Billing Errors:** No items to present

- a. **15-16: Smith, Nancy Wilson: 2010 billing:**

Contention: owner indicated value on billing does not reflect the value set by the BOE

Findings: BOE set value on property for tax year 2009 in hearing on 07/12/2010. Action did not get into computer records before assessment notices for tax year 2010 were generated and mailed. Owner requests value for tax year 2010 adjusted to value set by BOE.

Recommendation: corrected 2010 tax year value to that set by BOE.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: All in favor

2011 Computer Software support: Governmental Systems Inc.: 2011 billing:

Contract is for 2011 software support. The billing is in the amount of \$5,199 for support on Assessors and Tax Commissioner Tax System software. Of this billing the breakdown is as follows: \$990 Tax accounting system, \$396 Mobile Home system, Tax appraisal system \$1,958, Personal property appraisal system \$545, Linux software system \$500, Appraisal picture viewer \$210, Field system \$600. The Tax accounting system is the Tax Commissioner's portion, one half of the Linux software system is the Tax Commissioner's portion and all other is the Assessors portion.

Recommendation: pay Assessors Office portion from the 2011 budget.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: All in favor

36-14A: Gilreath, Tammie: 2007, 2008, 2009 & 2010 request for refund:

Contention: Owner feels value is too high. Property does not have good access or road frontage. Access code in tax record indicates good access.

Findings: Chad made an access code correction for this property. Before access code was corrected the value was \$9576 – after correction was made the value is \$5544.

Recommendation: approve refund

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: All in favor

10-23: Shields, Charles & Regina: 2009 request for refund:

Contention: owner said they filed for request for refund due to payment of taxes on too many acres.

Findings: owner filed request for refund in conjunction with appeal for tax year 2009 (see appeal form filed 08/12/2009). Owner currently in tax year 2010 has approximately 35.48 acres. In tax year 2008, 2007 & 2006 owner had 13 acres more (portion sold to Roy Hunnicutt in 2008) for a total of 48.48 acres. Owner requests a refund for the difference in acres (0.26 acres) for tax years 2008, 2007 and 2006. Owner was sent a request form for their signature 03/17/2010. Owner indicated they did not get the form and office was waiting for its return.

Recommendation: approve refund.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: All in favor

Additional Refund Requests added to Agenda as follows:

43A-11: Brison, Roger: Tax year 2008

Purpose: It was determined that building #2 had incorrect measurements

Determination: Mr. Brison had paid taxes in 2008 on property and building 2 while the measurements were incorrect.

Recommendation: Anissa Grant recommends the approval of this refund, due to clerical error.

Motion to accept recommendation

Motion: Mr. Richter
Second: Mr. Calhoun
Vote: All in favor

43A-11: Brison, Julia: Tax year 2008

Purpose: It was determined that building #2 had incorrect measurements

Determination: Mr. Brison had paid taxes in 2009 and 2010 on property and building 2 while the measurements were incorrect.

Recommendation: Anissa Grant recommends the approval of this refund, due to clerical error.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: All in favor

XV. Request to Combine Property:

a. 0039E-00000-040-000: Thomas E. & Martha: 2011: Property Combine:

Owner would like to have their property combined into one parc. Owner currently owns map & parc. 0039E-00000-040-000, 0039E-00000-043-000, 0039E-00000-039-00A. All parcels together equal 14.31 acres. If all parcels were combined into one, highway 100 would run through the middle of the property. Chad recommends that we combine all of the mentioned parcels into one.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: All in favor

16. Timberline Special Mobile Home: Liberty Mobile Home: Agenda Item Per Roger Jones follows on page 4 – Copy of signed agenda items attached to minutes

For Board's review and signature

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: All in favor

Additional item to agenda: Board okayed part of office staff leaving early on December 22, 2010 upon receipt of their checks.

Meeting adjourned: 10:10 a.m.

Motion to adjourn: Mr. Barker

Second: Mr. Richter

Vote: all in favor

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

HTB
William M. Barker
Hugh T. Bohanon Sr.