

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 29, 2010

Attending:

Hugh T. Bohanon (Chairman)
William Barker

Gwyn Crabtree

- 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 22, 2010 - Board approved and signed.
- II. **BOA/Employee:**
 - a. Board members received checks
 - b. Mr. Bohanon received mail
- III. **Assessors Office Budget:** Report monthly after receiving monthly printout from Jason Winters, Commissioner. –
- IV. **Appeal Report: No Update**
 - a. Appeals Filed – 100
 - b. Appeals Reviewed by BOA – 71
 - c. Appeals Remaining – 29
- V. **BOE Report:**
 - a. Total cases certified to the Board of Equalization – 36
 - b. Cases Reviewed – 12
 - c. Total Cases Remaining For Review – 24
- VI. **Employee Group Session:** Next session due March 2, 2010.
- VII. **Employee Reviews:** Roger Jones review revised – Board reviewed
- VIII. **Pending Appeals, letters and other items:**
 - a. 16-29D: Roy, Raymond & Gina M.: 2010 tax year:
 - i. Contention: Owner filed an appeal and received notice of appeal denied. The owner disagrees with the Board's decision and request further action. Cover letter prepared for owner to be reviewed by Board as follows: Board reviewed and revised.

Raymond & Gina Roy
22301 Albany Avenue
Port Charlotte, Florida 33952

RE: 2010 Appeal Concerns

Dear Property Owner,

The Board of Assessors previously reviewed your application of appeal for the property described as tax map 16-29D. According to minutes of meeting December 15, 2010 the Board reached a decision for parcel 16-29D as follows:

- 1) No grounds for appeal exist due to no return of value being filed for tax year 2010
- 2) No grounds for appeal exist due to no change in value for this parcel in 2009 to 2010.

- 3) Therefore no assessment notice was sent on this account.

The Board of Assessors understands your concerns on this decision to be as follows:

- 1) You contacted our office in 2009 and were never informed about filing a return.
- 2) You then contacted our office in 2010 to file an appeal in response to notice.
- 3) You filed an appeal on parcel 16-29C and parcel 16-29D.
- 4) One parcel value was adjusted and the other was not.
- 5) Upon receipt of your notices of the Board's decision you contacted our office to achieve understanding of why 16-29D was denied appeal status.

Attached is a copy of the minutes with the Board's decision according to GA law O.C.G.A. § 48-5-311e2A along with the 2011 property tax return form you requested. Please sign, date and fill out all highlighted areas. This file will be re-submitted before the Board upon receipt of your appeal letter to the Board of Assessors.

Thank you,

Leonard Barrett,
Chief Appraiser
The Assessors Office
Secretary's Initials _____

NEW BUSINESS:

IX. Appeals:

29-12C: Durham, Keith: 2010 appeal:

Contention: owner contends value estimate of property is too high.

Findings: subject property is a 21.62 acre tract on Owens Dairy Road. It is a new parcel split out of Edward Durham's property map 29-12 for tax year 2010. The property is valued at a total value of \$60,536 (\$2,800 per acre) for tax year 2010. A list of 12 properties in the area of the subject is valued in a range from \$2,800 to \$3,707 per acre with a median of \$3,246. In the year 2009 approximately 42 vacant tracts less than 25 acres sold. The median sale price per acre of these sales was \$4,226 and the median sale assessment ratio was 0.3831. While the owner of the subject property feels the property tax value estimate is too high, the sales and assessment data indicates the property is valued less than the median of both the tax value estimates of comparables and the median of sales of similar size tracts. Also, the subject property is under covenant.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

X. **Conservation Covenants:** No items to present

XI. **Exempt Properties:** No items to present

XII. Information Items & Invoices:

- a. Mr. Richter called and said he wouldn't be attending this week's meeting.
- b. Mr. Calhoun called and said he wouldn't be attending this week's meeting.
- c. Mr. Calhoun's registration for Assessor Recertification has been faxed.
- d. Email: Planners from Short Course: BOA requesting planners normally received while attending short course – Board members did not attend due to expenditure cuts – Board acknowledged request for planners has been sent.
- e. Email: Information and Georgia Law pertaining to adjustments in value made by BOE – Board acknowledged

- f. **Invoice: RJ Young: Copies/Meter Readings/Maintenance: 12/27/2010: Invoice #181966:**
Amount Due \$233.17 – Board approved and signed

XIII. Personal Property:

- a. **S11 PP:CF 11: Wofford, Greg DBA, Wofford Heating & Air: Tax year 2010:**
 - i. **Contention:** Owner contends he received a tax bill showing fair market value in the amount of \$200,000.00. A value of \$100,000.00 was placed on inventory and \$100,000.00 was placed on furniture, fixtures and equipment. Owner contends he operates his business out of his home and purchases material as needed for the current job he is doing therefore he has no inventory.
 - ii. **Determination:** Mr. Wofford contends he has \$832.00 in furniture, fixtures and equipment (see attached list). Owner is asking the BOA to approve the removal of the \$200,000.00 and replace it with \$823.00
 - iii. **Recommendation:** Cindy Finster is recommending the approval of this request.

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

XIV. Public Utilities:

- a. **2010 Public Utility Values – 16 Utilities:** Item information attached to agenda for Board to review and sign by Chairman – Board reviewed and Mr. Bohanon signed.
 - i. Motion to accept recommendations on utilities
 - ii. Motion: Ms. Crabtree
 - iii. Second: Mr. Barker
 - iv. Vote: all in favor

XV. Refund Request and Billing Errors:

- a. **68-96: Jenkins, Lester G. 2010 tax billing:**

Contention: Mr. Jenkins wrote letter postmarked 10/22/2010 indicating he had applied for conservation covenant on map 68-96. No credit is on the 2010 tax bill.

Findings: owner sent an e-mail dated April 2, 2010 asking were the conservation application form was he was supposed to receive in the mail. A letter was mailed to owner with an application form on April 8th, 2010. The letter had a note at the end requesting the owner indicate if “the covenant application is to include all the owner’s property on the Tidings-Silver Hill Road or only a portion”. The signed and notarized application was sent back but no information is with the file indicating the owner’s response to the question about “all or only a portion” of the property to be included in the application. The owner received the tax bills and sent the letter of 08/22/2010 indicating he thought he applied for the covenant on all the property. The original application for map 68-94F has already been recorded. It did not include map 68-96 an adjoining parcel.

Recommendation: owner indicates both parcels were part of the application even though parcel 96 is not written on the application form. Send application form for notarized signature on map 68-96.

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

- b. **58-24-L04: Gurley, Joseph: 2009 & 2010 tax year: Refund request/bill correction**

- i. **Contention:** Owner contends his homestead exemption was left off for 2009 and 2010
- ii. **Findings:** Field reps determined that someone is living in the home, however, they left the house SV. Appears house cannot be sold – Johnny Pledger and Anissa Grant
- iii. **Suggestion:** Approval of refund for tax year 2009 and correct billing for 2010.

Motion to accept suggestion:
 Motion: Mr. Barker
 Second: Ms. Crabtree
 Vote: all in favor

3?

— NO —

XVI. Meeting voted into Executive Session at 9:40 a.m. to discuss Employee Reviews
Motion: Mr. Barker
Second: Ms. Crabtree
Vote: all in favor

XVII. Meeting returned to regular session at 10:25 a.m. after short 5 minute break

XVIII. Additional agenda item presented to the Board by Leonard Barrett – A comp study pertaining to the Jack Roberson appeal previously requested by the Board. – Board acknowledged

- XIX. Additional items from Ms. Crabtree
- i. Need Assessor’s Timeline enlarged for Board room.
 - ii. A requests of goals for the upcoming New Year by Office Staff
 - 1. Classification upgrades and revisions
 - 2. Add photos to website of houses for each property map
 - 3. Mr. Barker instructed establishing ownership for remaining unknown properties in about three months time – Leonard to assign one unknown property a week to the mapping department – to be reported on to the Board weekly

Meeting adjourned by Mr. Bohanon at 10:40 a.m.

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

W.M. Barker

William M. Barker

David A. Calhoun

