

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 25, 2012

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

- I. Meeting called to order 9:05 am.
- A. Leonard Barrett, Chief Appraiser - present
 - B. Wanda Brown, Secretary - present
- I. **BOA Minutes:**
- a. **Meeting Minutes January 18, 2011** – *The Board of Assessor's reviewed, approved and signed.*
- II. **BOA/Employee:**
- a. Assessors Office Budget: *The Board acknowledged the December budget has not been received.*
 - b. Checks: *Board received checks.*
- III. **BOE Report:** Updated report available for the Board's review.
- a. **Total Certified to the Board of Equalization – 42**
Cases Settled – 29
Hearings Scheduled – 7
Hearing NOT scheduled as of this report – 6
Remaining Appeals – 13
The Board acknowledged and discussed the BOE updates. The Board acknowledged the Mount Vernon Mills BOE hearing is at 4:30 Wednesday, January 25, 2012.
- IV. **Pending Appeals, letters, covenants & other items:**
- a. **Map/parcel: 37-107**
Owner: Garrett, Patricia
Tax Year: 2011
Appeal Waiver and Release: *The Board approved and the chairman, Mr. Barker signed the waiver.*

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

b. Map/parcel: 36-16B**Owner: Wesson, Syble Pearl**

Tax Year: 2011

Photos available for Board's review and corrections made to the review approved by the Board in last meeting 1/18/2012.

The Board signed and approved corrections to be made on the review.

NEW BUSINESS:

V. Appeals and Appeal Status: *The Board acknowledged the updated appeal report.*

- i. Total appeals taken: 233
- ii. Total Appeals Reviewed by the Board: 153
- iii. Pending Appeals: 80
- iv. Processing: 8

a. Map & Parcel: 00007-00000-010-000**Owner Name: Smith, Nancy Wilson****Tax Year: 2011**

Owner's Contention: Owner contends the property value is too high.

Determination: Currently the value on this property is \$97,998. The value per sqft is \$0.03. After comparing this property to 6 other properties, the average price per sqft of all the comparable properties is \$0.04.

Recommendations: Chad recommends leaving the value as is. Compared to the other properties, this property is valued less per sqft than the average of the other properties.

Note to the Board: This property owner would like to meet with the Board to discuss their appeal. The appeal file is with Leonard to be reviewed - Requesting meeting day and time from the Board to let property owner know when to come in.

The Board will meet with the property owner in next meeting of February 1, 2012 at 10:30 a.m. upon the appraiser's corrections to the review.

b. Map & Parcel: 00015-00000-016-000**Owner Name: Smith, Nancy Wilson****Tax Year: 2011**

Owner's Contention: Owner contends the property value is too high.

Determination: Currently the value on this property is \$187,560. The value per sqft is \$0.03. After comparing this property to 6 other properties, the average price per sqft of all the comparable properties is \$0.05.

Recommendations: Chad recommends leaving the value as is. Compared to the other properties, this property is valued less per sqft than the average of the other properties.

Note to the Board: This property owner would like to meet with the Board to discuss their appeal. The appeal file is with Leonard to be reviewed - Requesting meeting day and time from the Board to let property owner know when to come in.

The Board will meet with the property owner in next meeting of February 1, 2012 at 10:30 a.m. upon the appraiser's corrections to the review.

c. Map & Parcel: 43 2
Owner Name: John Nichols
Tax Year: 2011

Owner's Contention: Owner is appealing the uniformity and taxability of this property.

Determination: It is determined that subject property has a grade of 95 with all comps having the same grade. There are three neighborhood houses one has a 95 grade and the other two have a 100 grade. Subject house has a price per square foot of \$49.00. The comps and neighborhood houses have an average price per square foot of \$45.00. The neighborhood factor of the subject house is 1.44 and the average of the comps and neighborhood houses is 1.48 which is uniform to the other properties. Subject property has an unfinished basement which the comps and neighborhood houses does not have also the square footage of the subject house is 1653 and the average of the comps and neighborhood houses has an average of 1473 which makes it uniform to the other properties. As for the taxability of the house all residential houses are taxed according to Georgia law. Since the owner lives in this home there is homestead exemption. This property is located beside another piece of property owned by the same individual and there is also an appeal filed on it.

Recommendations: Subject house has the same grade (.95) and is also in line with the price per square foot (\$49.00) and with a neighborhood factor (1.44) being the same as the comps and neighborhood houses the recommendation is that the value be left as it is. The subject house is larger and does have an unfinished basement which will increase the value of the home. Also the recommendation is to continue taxing this property since it is residential and is uniform with the other properties.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

d. Map & Parcel: 43 1
Owner Name: John Nichols
Tax Year: 2011

Owner's Contention: Owner is appealing the uniformity and taxability of this property.

Determination: It is determined that subject property has a grad of 100 with comps having the same value and the neighborhood grade at 97. Subject house has a price per square foot of \$37.00. The comps/neighborhood houses have an average price per square foot of \$45.00. Neighborhood factor of subject house is 1.44 the average of comps/neighborhood houses is 1.42. All the above is uniform with the subject house. Square footage of subject house is 1482 the average for the comps/neighborhood is 1496. This also is uniform to the subject house. As for the taxability of the house all residential houses are taxed according to Georgia law. Since the owner does not live in this house there are no exemptions. This property is located beside another piece of property owned by the same individual and there is also an appeal on it for the same reason of uniformity and taxability.

Recommendations: Since the subject house is in line with the comps/neighborhood houses and they are being taxed as they should be the recommendation is to leave the value as is and notify the owner of the findings and let him know that his house is uniform and that all residential properties are taxable according to Georgia law.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

- e. **Map & Parcel:** 52 32 C
Owner Name: Jeff Todd
Tax Year: 2011

Owner's Contention: Owner decided he no longer wants to appeal his property.
Appeal waiver signed and approved.

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

VI. Billing Corrections:

- a. **Map & Parcel:** 14-3-3-B01
Owner Name: SMITHSON, TOM & LORENA
Tax Year: 2011

Owner's Contention:

1. Tax Commissioner Kathy Brown during the February 2012 tax sale process, questioned an account per property owner's request.
2. Property owner indicated they had already paid taxes on all their property.
3. Tax Commissioner expressed concern that the account in question may be a duplication.

Determination: property tax records and maps indicate the following:

1. Tax map 14-3-3-B01 is for 7.8 acres in land lot 17 district 14 and being tract 17 of the T.D. Ballenger Estate.
2. Tax map 39A-49 is 8.8 acres in land lot 17 district 14 and being in tract 17 of the T.D. Ballenger Estate.
3. Tax map 14-3-3-B01 is incorporated in the land area shown as map 39A-49.
4. This duplication seems to have occurred when map 14-3-3-B01 was combined with map 14-3-3B under the old mapping system. The parcels were combined under parcel 3B but parcel 3-B01 was never deleted. When the mapping system was updated and the new map number for the combined parcels became 39A-49, the continued existence of the old number 14-3-3-B01 (then a duplication) was never questioned and rectified.

Conclusion:

1. Tax map 14-3-3-B01 is a duplication of map 39A-49 for tax years 2011 back through tax year 1990.

Recommendations:

- a. Delete account for tax map 14-3-3-B01.
- b. Delete unpaid tax bills for map 14-3-3-B01 for tax years 2011 back through tax year 2009.
- c. 2008 and prior years are all outside the time limit for refund under O.C.G.A. 48-5-380.

Reviewer's Signature: Leonard Barrett

Date: 01/19/2012

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

VII. Homesteads:

- a. Map & Parcel: T11-2-A**
Owner Name: Broyles, Calvin T
Tax Year: 2012

Contention: Opal Ruth Broyles is applying for single, state and local exemptions.

Determination: The property was transferred to Ms. Broyles by way of certificate of order of year's support – Prepared by Attorney Carlton Vines and recorded in clerk of court's records September 2006.

- 1) Certificate indicates property is awarded to Ms. Broyles (see O.C.G.A. 53-3-11 as follows):

§ 53-3-11. Awarding interest in real property

(a) When the probate court grants an order for year's support which awards an interest in real property located in this state, within 30 days after granting the order the court shall cause a certificate for the order to be filed with the clerk of the superior court in the county of this state where the real property or any part of the real property is located. The certificate shall:

(1) Identify in the manner provided in Code Section 53-3-5 those individuals receiving the interest;

(2) Identify the interest received;

(3) Contain a legal description sufficient under the laws of this state to pass title to the real property in which the interest was received, provided that the words "Also lands in County(ies)," which accurately identifies other counties within which the real property is located, shall be sufficient to describe real property located outside the county to which the order or a copy of the order was sent; and

(4) Contain a certification by the probate court that the information in the certificate is correct.

(b) The certificate to be filed under subsection (a) of this Code section shall be accompanied by the same fee required for the filing of deeds with the clerk of the superior court. The filing fee and any fee for the certificate shall be taxed as costs to the estate.

(c) The clerk of any superior court receiving the certificate provided in subsection (a) of this Code section shall file and record the certificate upon the deed records of that county. The certificate shall be indexed according to the names appearing on the certificate as follows:

(1) The grantor is the name of decedent; and

(2) The grantee is the name of the individual or individuals to whom the award was made.

(d) Upon the filing and recording as provided in subsection (c) of this Code section, the certificate shall be returned to the probate court from whom it was received, for inclusion in the probate court's permanent file. The probate court shall not be required to enter a certificate on the minutes

of the court after the return of a certificate recorded under subsection (c) of this Code section.

2) A copy of the death certificate of Mr. Calvin Broyles is attached.

I have researched the Georgia Code and prepared a question for the county attorney if the Board prefers the attorney's opinion. Question: Does this certificate mean that Ms. Broyles presently has a legal interest in the property?

Note: County Attorney, Chris Corbin came by and verified the certificate of year's support does in fact transfer title of this property to Ms. Opal Broyles.

Recommendation: *Requesting the approval of the Exemptions for Ms. Broyles.*
Motion to accept recommendation to approve exemptions

Motion: Mr. Calhoun

Second: Ms. Crabtree

Vote: all in favor

VIII. Invoices and Information Items:

a. Email – IAAO Course 402, March 5-9, 2012 – The Board acknowledged.

XI. Additional Item of Discussion:

- i. Property issues pertaining to values on deteriorating or declining homes**
- ii. Damaged homes by storms, trees and weather**
- iii. Discussed need to canvas the county to check all properties and to pick up these changes and keep tax records updated for digest submission**

XII. Meeting adjourned – 9:32 a.m.

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

