

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 01, 2012

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

- I. Meeting called to order 9:00 am.
- A. Leonard Barrett, Chief Appraiser - present
 - B. Wanda Brown, Secretary - present
 - C. Chris Corbin, County Attorney - present

I. Executive Session:

- a. **Motion to enter into executive session**
- b. **Motion: Mr. Bohanon**
- c. **Second: Mr. Richter**
- d. **Vote: all in favor**

Meeting returned to order for regular session by William Barker, chairman at 9:11 a.m.

II. BOA Minutes:

- a. **Meeting Minutes January 25, 2011** – *The Board of Assessor's reviewed, approved and signed.*

III. BOA/Employee:

- a. **Assessors Office Budget:** *The Board acknowledged the December and January budgets have not been received.*
- b. **Time Sheets PE February 1, 2012:** *The Board reviewed, approved and signed.*

IV. **BOE Report:** The Board of Assessor's acknowledged updates.

- a. **Total Certified to the Board of Equalization** – 42
Cases Settled – 36
Hearings Scheduled – 6
Hearing NOT scheduled as of this report – 0
Remaining Appeals - 6

V. **Pending Appeals, letters, covenants & other items:** No pending items.

NEW BUSINESS:

VI. **Appointments:** Nancy Wilson Smith appellant and their representative Steve Baker will meet the Board at 10:30 a.m.

- a. **Steve Baker, representative for Nancy Wilson Smith;** gave his presentation to the Board pertaining to the properties appealed as shown in items below under VI. Appeals and Appeal Status, items c and d.

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

- i. Total appeals taken: 233
- ii. Total Appeals Reviewed by the Board: 155
- iii. Pending Appeals: 78
- iv. Processing: 6

a. Map & Parcel: 63B 25
 Owner Name: Judith Payton
 Tax Year: 2011

Owner's Contention: Owner contends neighborhood has gone down and there are several vacant houses. Also, garbage transfer station that stores garbage smells and is a health hazard and draws rats. Homes have been broken into and items stolen. Owner also contends that there are no buyers for property in this area.

Determination: Subject house seems to be in good condition and is located on Old Hwy 27 in Trion. Owner does not live in the house. Subject house has a grade of 80. Comps/subjects have an average grade of 83.58. The price per square foot on subject is \$26.00 and the average price per square foot on comps/neighborhood is also \$26.00. The transfer station is located approximately 1.5 to 2 acres behind subject property and has been there for several year. Some of the homes which are vacant are also behind subject property and are in need of repair. The transfer station does smell throughout the neighborhood however, no other property owner in this neighborhood has filed an appeal due to economic obsolescence. There is a home beside subject property which is being remodeled. The recent sales in this neighborhood have been two family sales and one bank sale.

Recommendations: Subject house is in line in price per square foot and also the neighborhood factor. There have been no appeals filed in this area due to the transfer station or the fact that homes are being broken into. Recommendation for this appeal is to leave the value and ask home owner contact the county commission about the transfer station problems and have owner make sure Sheriff's department is aware of the problem of break ins in this area.

This item was returned to reviewer on February 1, 2012 for corrections and will be returned to the agenda at a later date.

b. Map & Parcel: S23 6
 Owner Name: Ragland Oil
 Tax Year: 2011

Owner's Contention: Owner contends the property is overvalued and is in flood zone.

Determination: Subject property has a land value of \$66,375 and the five comps used in this study have an average land value of \$108,332.00 (\$41,957.00 difference). The value per acre on the subject is \$127,644.00 (.52 acres) the average value per acre on the comps range from \$2,928.00 per acre to \$138,650.00 and all properties are in the flood zone ranging in size from .51 acres to 20.38 acres. Four of the comps have commercial buildings on the property and is land only. The subject property located at 455 Highway 114 floods and is subject to severe wetness as is surrounding properties. All comps and the subject property are still in business even though they are in the flood zone. Owner was aware of the flooding when the property was purchased.

Recommendations: Even though this property is in the flood zone the business is still in operation and does not seem to hinder the owner's ability to operate. Since the values are in line according to price per acre the recommendation is to leave the value as it is.

This item was returned to reviewer on February 1, 2012 for corrections and will be returned to the agenda at a later date.

c. 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 acre is \$1,106. After comparing this property to 6 other properties, the average price per acre of all the comparable properties is \$1,795.

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 instructed contacting the property owner to set meeting for 10:30 a.m. on Wednesday, February 1, 2012.

Mr. Baker's presentation as follows:

- 88.6 acre tract has approximately 20 acres of pasture
- Trees previously harvested
- No current timber replanting
- The largest portion of the tract is rolling and steep with rocks and scrub pine
- Contends \$600 per acre for fair value
- No road access makes this property undesirable for buyers
- Comparables for this type of property are currently non-existent

The Board of Assessor's instructed returning this appeal to the reviewer to review with Mr. Baker's contentions. The Board instructs the reviewer to determine how much of the property is wooded and how much is pasture, to include maps/breakdowns with close comparison study.

Motion to return to reviewer

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

d. 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 acre is \$1,200. After comparing this property to 6 other properties, the average price per acre of all the comparable properties is \$2,063.

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 instructed contacting the property owner to set meeting for 10:30 a.m. on Wednesday, February 1, 2012.

Mr. Baker's presentation as follows:

- 31.25 acre tract is mostly grass and rocks
- Not very good farmland
- Contends \$600 per acre for fair value
- Comparables for this type of property are currently non-existent
- Property owner is not appealing the house value

The Board of Assessor's instructed returning this appeal to the appraiser to review with Mr. Baker's contentions. The Board instructs the appraiser to determine how much of the property is wooded and how much is pasture, to include maps/breakdowns with close comparison study.

Motion to return to reviewer

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

VIII. **Billing Corrections:**

a. **REECE, FRANK A & CAMMIE E; 2012; 30A-34 & 30A-35**

APPRAISER REQUESTING TO COMBINE ACCOUNTS

Property Information:

Parcels are adjacent.

- Instruments transferring both parcels are in the names "Reece, Frank A & Cammie E".
- GSCCCA.org search indicates no security deeds or UCCs filed in these names – this seems to indicate there are no separate encumbrances, or interests in these parcels.
- For 2012 owners have installed a manufactured home in such a way that is situated so as to occupy both parcels.

The appraiser is recommending combining parcels in a single account for the tax year 2012 and notifying the property owners.

Motion to accept appraiser's recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

b. **HARTLINE, JAMES VERNON; 2012; P09-47 (MANUFACTURED HOME)**

CONTENTION: Home burned during 2011

FINDINGS:

- E-911 Confirms Fire Department was dispatched to this property in July of 2011.
- Field Visit of 01/25/2012 confirms Manufactured Home no longer on property; only debris remains.
- 2012 MH Bill 001051 reflects a FMV of - 0 –

RECOMMENDATION: NO action needed for 2012. Account has been deleted from digest for 2013. **The Board acknowledged.**

c. KINSEY, GORDON LEE; 2012; 65-23A (MANUFACTURED HOME)

CONTENTION: Mobile Home removed from property prior to Jan 1 2012.

FINDINGS :

- Property was visited JULY of 2011. At that time it was verified that the Mobile Home was no longer on this property.
- 2011 MH tax bill 001346 was voided, but apparently Home was not deleted in Future Year

RECOMMENDATION: Void 2012 MH bill 001348 (MH *has* been deleted from Future Year.)

Motion to accept appraiser's recommendation and research where the mobile home was moved to.

Motion: Mr. Calhoun

Second: Ms. Crabtree

Vote: all in favor

d. MOHAWK CARPET CORP; 2011; S16-7

a) CONTENTION:

1. Tax rep (Ernst & Young LLP) contends client show not have to pay penalty and interest on wrongly addressed bill
2. (Per follow up e-mail dated 01/31/2012) Since the 2011 Annual Notice of Assessment was also wrongly addressed, Ernst & Young LLP requests they be allotted the 45 day review period and right to appeal the 2011 valuation as required by O.C.G.A § 48-5-306 and § 48-5-311.

b) DETERMINATION:

In 2010 the real estate account for the Mohawk facility located in Summerville was erroneously deleted and was not included in the 2010 property tax digest.

- Also in 2010, Mohawk engaged Ernst & Young LLP as their tax reps (formerly Mohawk was represented by Thomson Reuters Tax Accounting.
- During January of 2010 notification was received that Mohawk had changed it's *personal property* tax compliance provider, and that "all future personal property tax correspondence should be addressed" to the new provider. Per the accompanying e-mail, Ernst & Young contends that the intention was to inform the county that ALL Mohawk accounts would be handled through Ernst & Young.

1) All Mohawk accounts, with the exception of S16-7, were changed to the new address.

2) When S16-7 was re-entered for 2011, it was listed with the Thomson Reuters mailing address. This resulted in the 2011 Annual Notice of Assessment and the 2011 bill being mailed to the wrong address.

o During a phone call on 01/26/2012, a representative of Ernst Young was informed that per O.C.G.A. § 48-5-242 only the County Commissioner and the County Tax Commissioner have the authority to waive penalty and/or interest on unpaid tax bills.

1) O.C.G.A. § 48-5-242(a) : Upon written approval by the governing authority of the county in accordance with subsection (c) of this Code section, the tax collector or tax commissioner may waive, in whole or in part, the collection of any amount due the taxing authorities for which taxes are collected, when such amount represents a penalty or an amount of interest assessed for failure to comply with the laws governing the assessment and collection of ad valorem taxes, when the tax collector or tax commissioner reasonably determines that the default giving rise to the penalty or interest was due to reasonable cause and not due to gross or willful neglect or disregard of the law or of regulations or instructions issued pursuant to the law, and when the interest to be waived accrues on or after July 1, 2002.

2) When contacted by Ernst & Young in regards to this matter, the Tax Commissioner referred to matter to the Board of Assessors.

c) RECOMMENDATION:

Note that the issues of appeal rights and penalty accrual are separate issues and any Board action concerning appeal rights does NOT necessarily affect the question of penalty and interest.

1) Therefore it is recommended that the Mohawk Carpet Corp be allotted its 45 day review period and subsequent appeal rights per O.C.G.A. § 48-5-306 and § 48-5-311.

Per § 48-5-242, the County Board of Tax Assessors has no authority or power to act concerning waivers of penalty / interest. Nor does there appear to be any provision in the Tax Code for the Assessors Office to change / adjust the due dates of any existing bills whether or not the properties are under appeal.

2) Therefore it is recommended that the County Board of Tax Assessors notify the Appellant / Appellant's Representatives that, the Board has no authority or power to waive the penalty and/or interest. Therefore the Appellant / Appellant's Representatives should contact the County Commissioner and County Tax Commissioner formally requesting a waiver of any penalty / interest based on "reasonable cause".

Motion to accept appraiser's recommendation to forward this request to the County Commissioner and send a letter to the property owner notifying them that the Board of Assessor's has no authority or power to waive the penalty and/or interest.

Motion: Mr. Bohanon

Second: Calhoun

Vote: all in favor

e. LUTHER, PEGGY S; 2012; M06-30 & M06-33

a) CONTENTION: Property owner requests

- o Name change on accounts
- o to combine properties.
- o David W Luther (son) requesting on behalf of Peggy S Luther

b) FINDINGS:

- Property was transferred from Thomas J Luther Jr. aka T.J. Luther Jr. to Thomas J. Luther Jr & Peggy J Luther per DB 300 PGs 331-332 (recorded 12/10/1996 – copy enclosed). Deed is a warranty deed with Right of Survivorship.
- Per Death Certificate (Luther; 11/04/2011; State File Number 2011GA00052166 – copy enclosed) Mr. Thomas Luther died in November of 2011.
- Check of paid status indicates NO outstanding taxes on either account (see enclosed page from Tax Commissioner’s paid status web page)
- Properties are NOT contiguous. (See enclosed map)
 - a. Parcels are separated by an unopened section of 9th Avenue
 - b. Deed description of M06-33 has property line running “North 1 degree 30 west along the east side of 9th Avenue 200 feet”.
 - c. Deed description of M06-30: “each lot being 25 front feet and fronting on 9th Avenue.”

c) RECOMMENDATIONS:

- 1) Transfer both properties to Peggy J Luther for 2012 per DB 300 PGx 331-332
- 2) Maintain separate accounts.

Motion to accept appraiser’s recommendation**Motion: Mr. Calhoun****Second: Mr. Bohanon****Vote: all in favor**

3)

IX. Invoices and Information Items:

- a. **Fair Market Value Agreement:** Letterhead of Hearing Officer: Forwarded copies to the Board for review. **The Board acknowledged.**
- b. **Office Depot Invoice:** Invoice Date 1/6/2012; Due Date: 2/11/2012; Amount Due: \$97.36 – **The Board reviewed, approved and signed.**
- c. **County Attorney:** Chris Corbin: Certified Mail forwarded to the Board for review. **The Board acknowledged.**

9. Addendum:

- a. **Map & Parcel: 6-34**
Owner Name: HAWKINS LILLIAN ESTATE
Tax Year: 2010

Owner’s Contention:

1. There are no buildings on property.
2. There were no buildings on property as of January 1st, 2010.
3. Buildings were indicated with value on the 2010 tax bill #5724.
4. Owner indicated they had visited Assessors office January 2010 about this issue.
5. Owner requests current tax record corrected.
6. Owner requests tax record for tax year 2010 corrected.

Determination: property records indicate the following:

1. Property is 29 acres in land lot 263 district 13, section 4.
2. According to photo maps subject property is vacant in summer of 2010 and has been vacant since 1999.
3. Property was visited in April 1999 and a building was added to the record in error. The building added is in fact located on map 6-34D according to the photo map.
4. Tax record was corrected for tax year 2011.
5. Current tax year tax record is correct.

Conclusion:

1. Subject property map 6-34 was valued in error to include a building value for tax year 2010.
2. The building value should have been on map 6-34D for tax year 2010 and was not.

Recommendations:

- a. Correct the 2010 tax bill #5724 to reflect the removal of the building value for tax year 2010.
- b. Advise what to do about the building value deleted from 2010 tax bill #5724 that should have been on map 6-34D.

Reviewer's Signature: Leonard Barrett

Date: 01/30/2012

Motion to accept recommendation item a. and instructed no further action for tax year 2010.

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

XI. Additional Items:

- i. The Board discussed the overall status and education level of office staff.

Motion to retain all current employees

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

- ii. The Board discussed the courses required for all employees to obtain Appraiser level 1.

1. One employee has not obtained the appraiser 1 due to the timing of course scheduling and the Department of Revenue's cancellation of the courses required to obtain Appraiser 1.

The Board will waive the employee's deadline and instructs scheduling immediately for the next available course needed to obtain the Appraiser 1 level.

Motion to waive the deadline

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

XII. Meeting adjourned – 11:00 a.m.

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