

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 08, 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
- I. Mr. Barker, chairman stated to let the record show his apology for being late for the meeting.
- II. **BOA Minutes:**
- a. **Meeting Minutes February 1, 2011** – *The Board of Assessor's reviewed, approved and signed.*
- III. **BOA/Employee:**
- a. Assessors Office Budget: *The Board acknowledged the December and January budget has not been received.*
 - b. Checks: *Board members received checks*
- IV. **BOE Report:** The Board acknowledged updates.
- a. **Total Certified to the Board of Equalization** – 47
 - Cases Settled – 36
 - Hearings Scheduled – 6
 - Hearing NOT scheduled as of this report – 5
 - Remaining Appeals - 11
- V. **Pending Appeals, letters, covenants & other items:**
- The Board acknowledged the following items a through d are hold.*
- a. **Map & Parcel:** 63B 25
Owner Name: Judith Payton
Tax Year: 2011

HOLD

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.

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

HOLD

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.

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

HOLD

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.

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

HOLD

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.

e. **S15-25: Flood, Kenneth:** Information requested in Board previous board meeting. The Board of Assessor's made decision on January 25, 2012 – Notice has not been mailed.

Requesting the Board's instruction to hold or mail notices. The Board instructed sending the notices.

NEW BUSINESS:

VI. Appointments:

- a. **Kathy Brown, Tax Commissioner:** Requested Monday, February 6, 2012 to attend the Board meeting Wednesday, February 8, 2012: Pertaining to the Board's decision on July 13, 2011 for appellant James M. Phillips.

Motion to instruct the chief appraiser to further research Ms. Brown's concerns for unpaid bills for tax years 2008, 2009 and 2010.

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

VII. **Appeals and Appeal Status:** *The Board acknowledged there are no changes in appeal status for week of February 8, 2012 meeting.*

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

VIII. Appeals and Waivers:

- a. **52-32-C: Todd, Jeff & Cynthia: Requesting the chairman's signature.**
The Board approved and signed the waiver.

IX. Billing Corrections:

- a. **PAUL WADE; 2012; S07-28 (MANUFACTURED HOMES)**

CONTENTION: Receiving MH tax bills on Homes that are not his and are not on his property

FINDINGS:

Homes are listed in the name of Paul Wade c/o Charles Wade. Charles filed this contention.

- a. 12 x 46 UNKNOWN make and model – estimated yr blt – 1980
 - b. 14 x 76 UNKNOWN make and model – estimated yr blt – 1986
- o There are outstanding bills on these Homes back to the 2009 Mobile Home Digest
 - o Mr. Wade provided no other information than “there are no mobile homes on this property”.
 - o 2009 & 2010 Satellite imagery indicates at least 1 Home on parcel
 - o Field visit of 12/12/2011 confirmed there is only wreckage remaining on this parcel

RECOMMENDATIONS

- 1) Void the 2012 MH bills
- 2) If Tax Commissioner requests, void years 2009 to 2011 as “non-collectible.

Motion to accept recommendation to void the 2012 mobile home bill and request a letter from the Tax Commissioner, Kathy Brown if she request the 2009 to 2011 bills be voided.

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

- b. Map & Parcel: 00035-000000-005-000**
Owner Name: George Edward & Nancy Jean Lee
Tax Year: 2011-2012

Owner’s Contention: Owner contends she has been paying on to many acres. Owner request a refund.

Determination: This property is currently being taxed with 34.85 acres. According to plat book 10 page 54 and deed book 372 page 268 this property should only have 32.85 acres.

Recommendations: Chad recommends that we change the acres from 34.85 to 32.85 for tax year 2012. Chad also recommends that since the 2011 tax bill has not been paid we correct that bill to reflect the change in acreage. Chad also recommends that we refund Mrs. Lee for tax years 2008 - 2010 for paying on to many acres.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

- c. Map & Parcel: 49-81A**
Owner Name: DOWDY FREDDY
Tax Year: 2011

Owner’s Contention:

1. Map 49-81A is a duplication of map 49-81B.
2. Tax billings for the years 2009 through 2011 for map 49-81A is duplications of tax billings for map 49-81B.
3. Owner requests tax records be corrected to reflect property described in deed book 553 page 568 encompasses property described in deed book 270 page 508 and has been titled in the name of Freddy Dowdy from October 2008 and taxed in his name from tax year 2009 to present.

Determination: property records indicate the following:

1. Map 49-81A was deeded to Nelda D. Campbell 05/18/1994 recorded in deed book 270 page 508. Tax records were created for tax year 1995 but the property was not mapped on the tax maps.
2. Map 49-81B was deeded from Nelda D. Campbell to Freddy Roy Dowdy 10/29/2008 in deed book 553 page 568. This property was mapped based on the deed description and plat.
3. Because map 49-81A was not drawn on the tax map the mapper at that time, the fact map 49-81B encompassed map 49-81A was not evident. Therefore, the tax record for map 49-81A became a duplication of the newly created tax record for map 49-81B.

Conclusion:

1. The tax records and billings for map 49-81A are duplications of map 49-81B for tax years 2009 through 2011.

Recommendations:

- a. Delete current tax record for map 49-81A which is a duplication.
- b. Delete tax billings for map 49-81A for tax years 2009 through 2011.

Reviewer's Signature: Leonard Barrett Date: 02/02/2012

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

X. Covenants:

- a. **Map/parcel: 15-39** Property Owner: Ballard, Tommy & Sammy
Applying for new covenant on 20.40 acres
The Board instructed getting clarification on the dates listed on the application from the property owner. The application is approved if the property owner understands the covenant application date begins in 2012.

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

- b. **Map/parcel: 15-41** Property Owner: Ballard, Tommy & Sammy
Applying for new covenant on 21.50 acres
The Board instructed getting clarification on the dates listed on the application from the property owner. The application is approved if the property owner understands the covenant application date begins in 2012.

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

The Board instructed obtaining the information required on the questionnaire page of each covenant that was not completed.

The Board approved all the covenants listed below items c through s.

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

- c. **Map/parcel: 20-3** Property Owner: Dotson, Jeff
Applying for new covenant on 22.04 acres
- d. **Map/parcel: 35-101** Property Owner: Cook, Larry & Susan
Applying for new covenant on 15 acres
- e. **Map/parcel: 79-15** Property Owner: Tucker, D.L.
Applying for new covenant on 15 acres
- f. **Map/parcel: 55-123** Property Owner: Clements, Charles F.
Applying for new covenant on 36 acres
- g. **Map/parcel: 69-35-E** Property Owner: Ingram, James D
Applying for new covenant on 18.26 acres
- h. **Map/parcel: 29-60-A** Property Owner: Rast, Philip R.

- Applying for new covenant on 97.94 acres
- i. **Map/parcel: 63-33** Property Owner: Blackmon, Richard
Applying for new covenant on 28.50 acres
- j. **Map/parcel: 47-1-F** Property Owner: Keith, Travis Russell
Applying for 2006 continuation covenant on 91.74 acres
- k. **Map/parcel:28-2** Property Owner: Wood, Rodney A
Applying for new covenant on 19.14 acres
- l. **Map/parcel:65-21** Property Owner: Kinsey, Kenneth Lee & Gordon L.
Applying for new covenant on 40 acres
- m. **Map/parcel:65-23** Property Owner: Kinsey, Gordon Lee
Applying for new covenant on 19.6 acres
- n. **Map/parcel: 64-29** Property Owner: Hall, James
Applying for new covenant on 26.504 acres
- o. **Map/parcel: 66-53** Property Owner: Houston, David & Sue
Applying for new covenant on 32 acres
- p. **Map/parcel: 57-37** Property Owner: Blansit, Sylvia, Brandon & Waymon
Applying for 2006 continuation covenant on 105.96 acres
- q. **Map/parcel:47-101** Property Owner: Hardeman, Willie Paul
Applying for renewal from year 2002 on 46 acres
- r. **Map/parcel:24-3-A** Property Owner: Watts, Ronnie
Applying for new covenant on 17.43 acres
- s. **Map/parcel:26-72** Property Owner: Hutchins, Patricia Ann
Applying for renewal covenant from year 2002 on 18.5 acres

XI. Covenant Concerns:

- a. The following covenants were due for renewal in tax year 2011. The original covenant date for each one is 2001.
 - i. **Map/parcel:28-3-C** Property Owner: Ellis, Tommy J & Zula B
 - ii. **Map/parcel:26-83** Property Owner: Hutchins, W A & Ethan
 - iii. **Map/parcel:32-38** Property Owner: Rowlls JP & Mary, Trust
 - iv. **Map/parcel: 60-40** Property Owner: Stephens, Charles
 - v. **Map/parcel: 60-90** Property Owner: Stephens, Charles D.

The following research applies:

- vi. **Original covenants** were verified in the clerk of courts website as being recorded
- vii. **No new or renewed covenants** were found on the website
- viii. All the covenants were entered into an electronic file before April 2010 as being received (this indicates the applicants filed an early covenant)
- ix. **No physical paper copies** were found in any of the files back to 2008. *Files researched were covenant files, appeal files and homestead files.*
- x. Some of these applicants have covenants recorded in the past few years including tax year 2011, however; *none of which are the map/parcels listed above.*

Requesting the Board's instructions on removing the covenant values or sending the property owners a letter to see if they would like to renew.

The Board instructed removing the covenant exemptions and notifying the property owners.

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

