

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 29, 2012

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

- I. Meeting called to order 9:00 am.
- A. Leonard Barrett, Chief Appraiser - present
 - B. Wanda Brown, Secretary - present
- I. **BOA Minutes:**
- a. Meeting Minutes February 22, 2011 – *The Board of Assessor's reviewed, approved and signed.*
- II. **BOA/Employee:**
- a. Assessors Office Budget: *The Board acknowledged the January 2012 Expenditure Report has not been received.*
 - b. Mail: *The Board of Assessor's received mail to be returned to the Personal Property Department.*
 - c. Time Sheets PE February 29, 2012 – *The Board reviewed, approved and signed.*
 - d. Vacation/sick leave: Question from the Board of Assessor's pertaining vacation time – *The Board instructed that any time less than an hour will be counted as an hour in the case of sick leave (time used as needed). Vacation time can only be taken in no less than two hour periods.*
- III. **BOE Report:** *The Board of Assessor's acknowledged the report submitted on the Board of Equalization updates.*
- IV. **Pending Appeals, letters, covenants & other items:**
- a. **Mount Vernon Mills:** Leonard contacted the Board of Equalization and spoke with Debbie Faulkner informing them of value determined for textile equipment as the Board of Assessor's instructed on 2/22/1012. *The Board acknowledged and discussed.*
 - 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.
 - c. **Map & Parcel: 00007-00000-0** Items b-d are on hold
Owner Name: Smith, Nancy Wilson
 - 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.
- The Board acknowledged items b-d above currently on hold.*

NEW BUSINESS:

V. **Appointments: County Attorney and County Commissioner for 9 a.m.**

- a. **Aladdin Mills Appeal:** Follow up with County Commissioner and the County Attorney pertaining to Aladdin Mills discussion in previous Board meeting 2/22/2012. Email forwarded to the Board of Assessors. *The Board acknowledged, discussed and then determined that the discussion should include the County Commissioner and County Attorney who could not be present at this meeting.*

VI. **Appeals and Appeal Status:**

- a. **Total appeals taken: 234**
 b. **Total appeals reviewed by the Board: 158**
 c. **Pending Appeals: 76**
 d. **Processing: 5**

The Board acknowledged the appeal report and discussed this aspect of the timeline being behind. The chief appraiser discussed attempting to reach completion of the appeal process before the 2012 assessment notices are mailed out to property owners. To achieve this goal it would be necessary to present at least seven appeals a week to the Board. Leonard Barrett, chief appraiser also discussed that all the incoming data for present tax year 2012 needs to be maintained in the system and up-to-date in order for the upcoming digest preparation to be accurate. This would take precedence over the appeal process especially since there was no mandated appeal completion date given.

- a. **Map & Parcel: 50-86**
Owner Name: Floyd, Deborah Ann
Tax Year: 2011

Contention: Appealing Value

Determination:

- 1) The subject building value is \$91,478 with total fair market value of \$117,878 including 8 acres.
- 2) The average building value of comparables is \$71,774 with a average total fair market value of \$93,231 including an average acreage of 5.85.
- 3) The subject building price per sq. ft. is \$61.85 and the average building value of comparables at \$50.32. The average sales price per sq. ft. of comparables is \$58.88
- 4) The study indicates that the high end of comparables is \$61.35 price per sq.ft. for the building only. This comparable is a higher grade and physical than the subject and has less square footage.

Recommendation: Lower subject value to **\$81,345** from \$91,478. This would put the subject at \$55.00 per sq. ft. to be more in range with comparables including grade, physical and square feet of the house.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Ms. Crabtree

Vote: all in favor

VII. **Invoices and Information Items:**

- a. **Tax Assessor's Website:** qpublic: Invoice #120157: Service Period: March 2012 – Amount Due \$625.00 – *The Board reviewed, approved and signed.*

VIII. **Mobile Home Property Reviews:**

a. **BARRETT, BERTIE; 2012; 14 x 70 All American by All American Homes**

- CONTENTION: HOME DESTROYED PRIOR TO 01/01/2012
- FINDINGS:
 - 1) On 02/01/2012 Ms. Wanda Hames reported this home sold "for scrap" sometime during March / April of 2011.
 - 2) Field Visit of 02/08/2012 confirmed MH is no longer on property.
- RECOMMENDATION:
 1. Void 2012 MH bill 00098.
 2. MH deleted from Future XXXX mobile home digest 02/21/2012

Motion to accept recommendation
Motion: Mr. Richter
Second: Mr. Bohanon
Vote: all in favor

b. **WILLIAMS, MATTIE R; 2011 10 x 53 1968 Frontier MH by Commodore**

Contention: Appealing MH fair market value of \$ 1,555.

Determination:

- Appeal was filed 10/03/2011
- Bill was generated 01/04/2011 – assuming mail date of 30 days thereafter, the deadline to file this appeal would have been March 3, 2011.
- Appeal filed approx 127 days past deadline

RECOMMENDATION:

Deny appeal status due to appeal not being filed in a timely manner.

Motion to accept recommendation

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

c. **JENNINGS, KENNETH R SR & DEBORAH; 2012; 70-78**

APPRAISER REQUESTING A REDUCTION IN VALUE -- HOUSE & GARAGE

- House was "Sound Valued" @ \$ 4,320 for 2008, and has remained at that value since.
- Garage (30 x 20, grade 70) has been listed @ 70% physical condition back to 2007 (no accessory bldg detail is available prior to 2007).
- Last documented field inspection of property was 02/19/2008.

b) RECOMMENDATIONS:

- Put House @ \$ 500 salvage value
- Put Garage @ 40% physical (results in value reduction from \$ 6,355 to \$ 3,632 for 2012)

Motion to accept recommendation

Motion: Mr. Calhoun
Second: Mr. Richter

Vote: all in favor

IX. Refund Request:

**a. CREWS, MARY E; 2011; 68-99-L9A: REFUND OF TAX OVERPAYMENT
2011 bill 003125.**

- 2011 appeal – BTA decision of 11/16/2011 lowered assessment by \$ 7,868.
- The Tax Commissioner’s office was unable to locate the 2011 bill; therefore the Assessors Staff was unable to correct it.
- Bill was paid 12/21/2011 – the Assessors’ Staff is unaware if the original bill was found or a new one generated for payment purposes.

Bill was paid on original assessment of \$ 52,336 – estimated amount of refund is \$ 201.26

RECOMMENDATION: Approve refund request for 2011 over-payment

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

X. Addendum:

a. 2012 PROPOSED COVENANT VALUES

- i. Moratorium on value increases (O.C.G.A. § 48-5B-1) has expired for the 2012 digest.**
 - For 2011 the Department of Revenue had determined that the “freeze” also applied to covenant values.
 - This resulted in the county having to maintain 3 different valuation schedules for properties under the Land Use covenant.
 - For 2012 the Department of Revenue has provided a valuation schedule for properties under the Land Use covenant:
 - To apply this valuation schedule to those properties “frozen” at the 2010 values would result in value increases from 5.82% to 6.06%. To apply this valuation schedule to those properties “frozen” at the 2009 schedule would result in value increases from 8.81% to 9.22%.
 - This degree of increase is strictly forbidden by the DoR’s Substantive Rules and Regulations. (highlighting has been added)

560-11-6-.07

(i) Except as otherwise provided, the total current use valuation for any property, including qualified improvements, whose qualifying use is as bona fide conservation use property for any year during the covenant period shall not be increased or decreased by more than three percent from the current use valuation for the immediately preceding tax year or be increased or decreased during the entire covenant period by more than 34.39 percent from its current use valuation for the first year of the covenant period. The limitations imposed herein shall apply to the total value of all the conservation use property that is the subject of an individual covenant including any improvements that meet the qualifications set forth in O.C.G.A. § 48-5-7.4(a)(1); provided, however, that in the event the owner changes the use of any portion

of the land or adds or removes there from any such qualified improvements, the limitations imposed by this subsection shall be recomputed as if the new uses and improvements were in place at the time the covenant was originally entered. This limitation on increases or decreases shall not apply to the current use valuation of residential transitional property.

○ However, failure to apply the 2012 schedules to those 2010 covenant values will result in violations of both Market Value (the 2012 schedules state the fair market values of these soil types as of 01/01/2012), and Uniformity of Assessment (Covenants entered for 2011 & 2012 will be valued at 40% of their fair market value ... covenants entered 2010 at 37%, and 2009 and prior will be valued at approx 36% of their fair market value).

○ Additionally, the opening paragraph of 560-11-6-.07 states, (highlighting added) "Annually, and in accordance with the provisions and requirements of O.C.G.A. § 48-5-269, the Commissioner shall propose and promulgate by regulation as specified by the Georgia Administrative Procedure Act, tables and standards of value for current use valuation of properties whose qualifying use is as bona fide conservation use properties. Once adopted by the Commissioner, these tables and standards of value shall be published and otherwise furnished to the boards of tax assessors and shall serve as the basis upon which current use valuation of such qualified properties shall be calculated for the applicable tax year."

Summarized: 1) The State Revenue Commissioner sets the values for properties under the Conservation / Land Use Covenant.

2) Those values are to be used by the counties for the valuation of covenanted properties.

c) The Department of Revenue has been contacted (please see attached e-mails) but has not responded to the specific question as to the BoA's authority to set valuation schedules for covenant properties when the DoR has not provided it's required valuation schedule.

Recommendations:

The schedules recommended for use in valuing covenanted properties for tax year 2012 are shown on charts for the Board's review. - *Requesting the Board of Assessor's signatures.*

The Board approved and signed.

Addendum Extended:

1. Covenants:

a. **Map & Parcel:** 6-9
Owner Name: Stephens, Charles & Barbara
Tax Year: 2011

Contention: Received letter that covenant values were removed and would like to remedy this issue.

Determination:

- 1) Property owners received a reminder letter to renew their covenant.
- 2) They misplaced and forgot about the letter (note: Mr. Stephens recently had surgery for a brain tumor an ongoing medical problem for the past two plus years).
- 3) The property owners then received the second letter informing them that the covenant values were removed per BOA decision. Mr. Stephen's is well enough at this point to be aware of and handle this and he ask his wife to bring him into the office.

Recommendation: Requesting the Board approve the 2012 covenant on 115 acres of timber and tree producing agricultural property. Technically the covenant renewal deadline was April 1, 2011 for the original covenant beginning in tax year 2001 and ending December 2010 – should the property owners repay the tax savings on their 2011 bill?

Motion to accept the covenant for tax year 2012 and the Board instructed documenting that the Assessor's Office was responsible for removing the covenant value for tax year 2011 and therefore would not penalize the property owner.

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: Mr. Bohanon opposed, Ms. Crabtree abstained, motion carried

b. Map/parcel: 68-41 –

Property Owner: High, Weymon –

Tax Year: 2012 – applying for renewal covenant on 3 acres adjoining the Board approved covenant on 278 acres of timber land

The Board of Assessor's instructed obtaining additional documentation for the 3 acre property. *A letter was mailed to the property owner and Mary High responded with a written statement. Leonard also talked with Mr. High per phone conversation about the 3 acre property. - Requesting the Board approve the 3 acre parcel that is located in the center area of the 278 acres already approved for covenant by the Board.*

Motion to accept covenant for parcel 68-41

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

2. Board Emails:

- a. **Sales study updates:** Forwarded 3rd draft 2011 sales study to the Board on February 28, 2012. *The Board acknowledged and discussed.*
- b. **Time Line:** Updates on time line status emailed to the Board on February 28, 2012. *The Board acknowledged and discussed with the discussion including possibly completing the 2011 appeals by May 15, 2012.*

3. Homesteads:

- a. **Map & Parcel:** S36 39
Owner Name: Samuel Gene Ely
Tax Year: 2012

Owner's Contention: Owner contends he is 100% service connection disabled.

Determination: Owner has brought in information showing that he is in fact 100% disabled due to service connection condition (see attached).

Recommendations: A copy of a letter from the Department of Veterans Affairs is attached indicating the 100% disability. Recommendation is to approve this request.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

XI. Additional Items Discussed:

- i. Mr. Bohanon informed the Board that he will not be attending the next scheduled meeting on March 7, 2012.
- ii. **Replacement of staff member** – The Board expressed their concerns about the timeline being kept. The appeal process is behind, however the digest is top priority. The Board reiterated the conversation they had with the County Commissioner back in December 2011 of his intention to do an amended budget somewhere in February or March. This would be an opportunity to hire a replacement for the field representative position.

Mr. Barker informed the Board that he would discuss this matter with the County Commissioner.

XII. Meeting adjourned – 10:05 a.m.

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



