

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 7, 2012

Attending: William M. Barker, Chairman
David Calhoun
Richard L. Richter

- I. Meeting called to order 9:02 am.
 - A. Leonard Barrett, Chief Appraiser - present
 - B. Wanda Brown, Secretary - present
 - C. Chris Corbin, County Attorney - present
 - D. Jason Winters, County commissioner - present
- I. **BOA Minutes:**
 - a. Meeting Minutes February 29, 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. Checks: *Board member Mr. Richter received his check.*
 - c. Mail: Georgia Property Tax News: GAAO: *Board members received mail.*
 - d. Employee Reviews: Leonard preparing and processing – to submit to the Board for review. *The Board reviewed, approved and signed employee reviews for Chad Bierkamp, Wanda Brown, Cindy Finster and former employees Anissa Grant and Johnny Pledger.*
- III. **BOE Report:** *The Board acknowledged the BOE report.*
 - a. **Total Certified to the Board of Equalization – 44**
 - Cases Settled – 42
 - Hearings Scheduled – 5
 - Hearing NOT scheduled as of this report – 1
 - Remaining Appeals - 6
- IV. **Sales study updates:** Leonard will be forwarding updates via email. *The Board acknowledged that the sales study is still being processed.*
- V. **Time Line:** Leonard will be forwarding updates via email. *The Board of Assessor's acknowledged.*
- VI. **Pending Appeals, letters, covenants & other items:** *The Board acknowledged that 3 appeals items a-c below are on hold.*
 - a. **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.
 - b. **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.

- c. Map & Parcel: 00015-00000-016-000**
Owner Name: Smith, Nancy Wilson
Tax Year: 2011 - Owner's Contention: Owner contends property value is too high.

NEW BUSINESS:

VII. Appointments:

- a. **County Attorney and County Commissioner** to meet with the Board of Assessors at 9 a.m. pertaining to the Aladdin appeal. Chris Corbin, County Attorney and Jason Winters, County Commissioner attended the meeting and discussed with the Board of Assessor's the 2010 Aladdin appeals for real property.

Motion to accept Aladdin's 1.9 million proposed value per parcel on three parcels appealed for a total of 5.7 million.

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

- b. **Mr. Barker** to discuss with the County Commissioner and the Board the matter concerning hiring a replacement employee for the Field Representative position. – *The advertisement for this position was reviewed and revised by the Board and approved to send to the Summerville News.*

VIII. Appeals and Appeal Status: *The Board acknowledged appeal status.*

- a. Appeals taken: 234
- b. Total appeals reviewed by the Board: 160
- c. Pending appeals: 74
- d. Number of appeals in process: 5

IX. Appeals for Mobile Homes:

- a. **Map & Parcel: 3-36**
Owner Name: PHILLIPS, JAMES M
Tax Year: 2010
Owner's Contention:

1. Tax Commissioner concerned about back year mobile home bills unpaid.
2. 2011 mobile home bill value was adjusted to \$0 by BOE action. It was then included in tax digest to be billed with other buildings and land. Therefore, Tax Commissioner feels owner will not pay mobile home bills for tax years 2008 through 2010 because he did not have to pay the 2011 mobile home bill due to BOE action.

Determination:

1. Owner has bills for mobile home for tax years 2008 through 2010.
2. 7 other buildings are also located on property. 4 of which were not listed in the property record.
3. Only record in computer for mobile home was a listing as a non-homestead mobile home.
4. Owner had credit for homestead exemption for years in questions. Homestead exemption was credited based on building #2 valued at \$16,184 for tax year 2010 (no description was in record for building, only a value). This building was in the portion of the records for houses not in the accessory section were mobile homes are valued.
5. The mobile home was valued at \$4,582 for tax year 2011 as a non-homestead mobile home.
6. The 3 buildings on the record for tax year 2010 were valued at a total of \$23,909 and the land valued at \$119,680. The total property value was \$143,589.

- 7. The 7 buildings not including the mobile home for tax year 2011 were valued at a total of \$35,418 and the land valued at \$96,995. The total property value was \$132,413 (land values decreased for tax year 2011).

Conclusion:

- 1. Mobile home was not taxed twice. It was taxed as a non-homestead mobile home even though it was the owners dwelling.
- 2. 4 of the 7 buildings on the property were not listed. Therefore, they were not taxed.
- 3. Because the mobile home was listed as non-homestead, it did not have the advantage of the local school tax exemption.
- 4. However, the 4 buildings not taxed would have been covered by the school tax exemption but would have also been subjected to county taxes. The difference in building value from tax year 2010 to 2011 resulting from the inclusion in the record of the 4 buildings not previously listed is \$11,509. The savings in school tax exemptions on the mobile home value of \$4,582 is less than the county taxes not collected on the \$11,509 for the additional buildings. For the tax year 2011 the school tax saving would have been \$26.57 ($\$4,582 \times 0.40 = 1,832 \times 0.0145 = \26.57) and the county taxes not levied on the \$11,509 for the buildings not listed would have been \$49.85 ($\$11,509 \times 0.40 = 4,603 \times 0.01083 = \49.85).
- 5. Because of the value differences between the mobile home and the buildings not listed, not listing the mobile home as homesteaded did not result in overpayment of taxes by the property owner for the tax year 2010 or any prior year back to and including tax year 2008.

Recommendations:

- a. Reaffirm Board decision of 07/13/2011 leave value as notified and correct for next year.
- b. Reaffirm Board decision of 07/20/2011 that mobile home bills are valid.

Reviewer's Signature: Leonard Barrett Date: 02/28/2012

Motion to accept recommendation and notify Kathy Brown these are valid tax bills to collect on

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

- b. **NEWTON, AUBREY G JR;** 2011 & 2012; 1991 14x76 Fleetwood by Fleetwood

- i. MH reported sold and removed from parcel.
- ii. Home has outstanding 2011 & 2012 bills
- iii. Findings:

- o Field inspection of 02/27/2012 confirms MH no longer on property.
- o Satellite imagery indicates prior to 2008.

RECOMMENDATION:

- 1) Void outstanding 2011 & 2012 bills
- 2) MH was deleted from County Tax Records (Future XXXX) on 02/27/2012

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

- c. **2012 ADJUSTMENT IN MANUFACTURED HOME SCHEDULES**

- i. BROOKWOOD MH BY BRIGADEIR INDUSTRIES 14 FEET WIDE
BROOKWOOD MH BY SUNSHINE HOMES 14 FEET WIDE

- Currently in Chattooga system as a class 8 home
- NADA valuation indicates a grade or class of 10.
 - ✓ Will effect THREE homes in the county
 - ✓ Average FMV reduction per Home - \$ 2,000
 - ✓ Approximated overall reduction in FMV - \$ 6,000
- BROOKWOOD MH by SUNSHINE HOMES 16 FEET WIDE
- Currently in Chattooga system as a class 9 home
- NADA valuation indicates a grade or class of 10.
 - ✓ Will effect TWO homes in the County
 - ✓ Average FMV reduction per Home - \$ 1,750
 - ✓ Approximated overall reduction in FMV - \$ 3,500

Recommending adjustment grade/class indicated by the NADA guide.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

X. Covenants: *The Board of Assessor's approved the agricultural covenants as follows:*

- a. **Map/Parcel: 55-73-TR4: Property Owner: Rosser, James: Tax Year: 2012 –** Property owner requesting covenant on approximately 8 acres. Mr. Rosser is managing livestock and has provided additional documentation with pictures of his cows. – *Requesting the Board approve covenant*
- b. **Map/Parcel: 32-25: Property Owner: Wiggins, Merial (Etal): Tax Year: 2012 –** Property owner requesting covenant on 37 acres for raising and harvesting crops and trees – *Requesting the Board approve covenant.*
- c. **Map/Parcel: 26-75: Property Owner: Hutchins, W.A. & Ethan B.: Tax Year: 2012 –** Property owner requesting covenant on 448.73 acres of recently combined parcels that were previously in covenant for raising and harvesting crops and managing livestock.
- d. **Map/Parcel: 5-25: Property Owner: Pritchett, Charles.: Tax Year: 2012 –** Property owner requesting to renew covenant on 40 acre timberland
- e. **Map/Parcel: 15-57: Property Owner: Hurley, Karen & Hammonds, Chuck.: Tax Year: 2012 –** Property owner requesting new covenant on 34 acre livestock use
- f. **Map/Parcel: 55-40: Property Owner: Richardson, Jimmy.: Tax Year: 2012 –** Property owner requesting to renew covenant on 28.96 acre tract
- g. **Map/Parcel: 49A-29: Property Owner: Humphrey, Jackie.: Tax Year: 2012 –** Property owner requesting new covenant on 18.140 acres for raising & harvesting crops, producing plants & trees for wildlife.
- h. **Map/Parcel: 37-36-B: Property Owner: McGraw, Ralph & Susie.: Tax Year: 2012 –** Property owner requesting new covenant on 14.98 acres for managing livestock and raising crops
- i. **Map/Parcel: 63-24: Property Owner: Black, Charles Tax Year: 2012 –** Property owner requesting new covenant on 57 acres to raise & harvest crops
- j. **Map/Parcel: 63-69-F: Property Owner: Black, Charles.: Tax Year: 2012 –** Property owner requesting new covenant on 11.16 acres to raise and harvest crops

Motion to approve items a-j agricultural covenants above

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

XI. Emails:

- a. **Grant Proposal:** Workshop: Zocklein & Associates: Registration Form available for the Board's review – *The Board acknowledged.*
- b. **Review of Income:** Class cancellation: Savannah, March 21-23: Class cancelled due to lack of enough people. *The Board acknowledged.*
- c. **Bankruptcy Noticing:** United States Bankruptcy Court: Forwarded to the Board from Northwest District of Georgia, Rome Division – *The Board acknowledged.*

XII. Invoices and Information Items:

- a. **March Backups:** GSI: Governmental Systems, Inc.; Invoice #8828: Invoice Due Date 3/31/2012: Amount Due \$40.00 – *The Board of Assessor's reviewed, approved and signed.*
- b. **Course III Valuation of Personal Property:** *Cindy Finster request to the Board as follows:*

To: Board of Assessors
From: Cindy Finster

I am asking for approval to attend Course III Valuation of Personal Property for the week of April 16-20 in Hapeville, Georgia. I was scheduled to take this course at the University of Georgia in November 2011 however, the cost was going to be approximately \$600.00 just for the course alone. I canceled that class to attend the one in Hapeville since the cost is only \$60.00 for the course.

The Board reviewed, approved and signed. The Board instructed checking see if there is a pre-requisite before attending Course III.

XIII. Refund Request:

- a. **Map/Parcel: 68-99-L9A: Property Owner: Crews, Mary:** Value adjusted by the Board of Assessors 11/16/2011- *The Board approved and signed.*
- b. **Map/Parcel: T12-PP:IF-61: Property Owner: Mount Vernon Mills, Inc:** Valuation adjustment by the Board of Equalization: *The Board approved and signed.*
- c. **Map & Parcel: 50-1**
Owner Name: Black, Charles
Tax Year: 2011

Contention: Requesting a refund for property map/parcel 50-1 for tax years 2008 to 2011 because the building has been gone since 2007.

Determination:

Verified by aerial photography - the building was gone in tax year 2007, 2008, 2009, 2010 and 2011.

Recommendation: Requesting the Board review, approve and sign the refund request form approving refund for taxes paid up to 36 months prior to date of request according to O.C.G.A. 48-5-300.1 (b).

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

XI. Addendum:

**i. Letter from Eddie Henderson, Director
Chattooga County EMA/E911**

Good Morning Leonard,

I would like to include your agency in the Local Emergency Operations Plan as part of the Damage Assessment Plan.

Your people are uniquely qualified for this and after speaking with other EMA Directors I found that their Assessors and Inspectors perform this task during emergencies and disasters.

I need your input on this. If you agree, I will have a GEMA Damage Assessment Class setup and taught here in the near future. The class is 6 hours long and would be taught on a weekday.

Thanks,
Eddie

The Board reviewed and agreed to participate. The Board instructed contacting Mr. Henderson to inform him that the Assessor's Office is interested in participating.

XII. Meeting adjourned – 10:25 a.m.

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









