

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 28, 2012

Attending: William M. Barker, Chairman
Hugh T. Bohanon Sr.

Richard L. Richter
Gwyn Crabtree

- I. Meeting called to order 9:05 am.
- A. Leonard Barrett, Chief Appraiser - present
 - B. Wanda Brown, Secretary - present
 - C. Jason Winters, County Commissioner - present
- I. **BOA Minutes:**
- a. Meeting Minutes March 21, 2011 – The Board discussed the motion pertaining to Mr. Barker’s request to attend the GAAO Jekyll course. The Board discussed the issue with County Commissioner, Jason Winters. The following was determined:
 - i. Commissioner Winters will adjust the education budget as necessary when the Board of Assessor’s makes a decision and votes as a whole in favor of meetings and courses that they see is needed or beneficial. The Commissioner discussed with the Board the importance of taking precaution as the budget is a guide that should be followed as closely as possible.
 - ii. *The Board of Assessor’s reviewed, approved and signed the minutes.*
- II. **BOA/Employee:**
- a. Assessors Office Budget: The Board instructed contacting the Commissioner’s Office to correct the accounts Miscellaneous, Technical Services-Computers and Employee Education. A request for these corrections was forwarded to Ms. Martha in the Commissioner’s Office on March 15, 2012. Ms. Martha responded by phone call on March 21, 2012 - Email pertaining to changes forwarded to the Board. *The Board acknowledged.*
 - b. Postage: Budget: Amount budgeted for postage \$3,000; Amount used in 2011 \$7,425 – Requesting the Board acknowledged GSI postage invoice and other postage amounts submitted by Leonard.
 - c. Time Sheets: PE 3/28/2012: *The Board of Assessor’s reviewed, approved and signed.*
 - d. Employee Group Session: *The group session called for discussion of any concerns, comments or suggestions of the Board or office staff was positive.*
- III. **BOE Report:** Roger to forward via email an updated report for Board’s review.
- a. **Total Certified to the Board of Equalization – 50**
Cases Settled – 47
Hearings Scheduled – 1
Hearing NOT scheduled as of this report – 2
Remaining Appeals – 3
No changes or updates to report – The Board acknowledged.

IV. **Sales study updates:** Leonard will be forwarding updates via email and discussing the report with the Board. *A sales study presentation was given by chief appraiser, Leonard Barrett with the Board of Assessor's and the County Commissioner present. The Board instructed sending a CD of the sales study report to the County Commissioner, Chattooga County School Superintendent, Trion City School Superintendent and the Mayor of Trion.*

V. **Time Line:** Leonard will be forwarding updates via email. *The Board acknowledged.*

VI. **Pending Appeals, letters, covenants & other items:** *The Board of Assessor's acknowledged the items a-c to be 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.
- d. **Map & Par 50-58B, 50-57-B01, 39E-48**
Owner Name: ALADDIN MANUFACTURING CORP.
Tax Year: 2010, 2011 and tentative value for 2012

Owner's Contention:

1. Owner contends value is too high.
2. The current value indicated on the 2010 assessment notices did not take into consideration the downturn in industrial real estate and the economic obsolescence resulting from the downturn. See appeal letter dated 08/10/2012 and BOA appeal review approved 03/27/2011.

Determination: property records indicate the following:

1. Property records indicate Ernst & Young LLC appealed on 08/10/2010 the original estimation of value notified for tax year 2010.
2. The Board of Assessors examined the appeal review on 02/27/2011 and upheld the value originally notified for tax year 2010.
3. The appeal was forward to the Board of Equalization. The Board of Equalization upheld the action of 02/27/2011 leaving the value as originally notified for tax year 2010 in their action dated 08/16/2011.
4. Charlton & Glover, Attorneys for Aladdin, appealed the Board of Equalization action in a letter dated 09/09/2011.
5. Per e-mail of 02/26/2012 from the County Attorney, he had previously discussed with the Board of Assessors resolving this case by hiring an appraiser with both sides consenting to the appraiser selected and the appraisers' estimation of value. Also, according to the e-mail the Board of Assessors was to consider an offer of settlement in their meeting of 02/29/2012.

6. Per minutes of 02/29/2012, the Board of Assessors had discussed this issue with the County Commissioner and County Attorney during the Boards' meeting of 02/22/2012. The Board postponed action during the meeting of 02/29/2012.
7. Per minutes of Board of Assessors meeting of 03/07/2012, the Board accepted an offer to settle the 2010 property value appeal. The offer accepted was \$1,900,000 for each of the three parcels appealed for a total value for all three properties of \$5,700,000 for tax year 2010.
8. Per minutes of 03/14/2012 the Board of Assessors was informed of a request by Rash and Associates for the value settled upon for tax year 2010 (a total of \$5,700,000 for the three properties) be the tax value for tax years 2011 and 2012 as well. The Board took action that the value would be the same for tax years 2011 and 2012 as settled upon of tax year 2010 per O.C.G.A. 48-5-299(6).

Conclusion:

1. The Board of Assessors by action in meeting of 03/07/2012 settled the Aladdin 2010 appeal filed 08/10/2010.
2. The Board of Assessors by action in meeting of 03/14/2012 settled the Aladdin 2011 appeal filed 07/27/2011.
3. The Board of Assessors by action in meeting of 03/14/2012 set a tentative total value of \$5,700,000 for the Aladdin properties for tax year 2012.

Recommendations:

- a. Prepare refund forms for Tax Commissioner Office for tax years 2010 and 2011.
- b. Send notice of value indicating Boards' action on pending appeal for tax year 2011.
- c. Correct tax records to tentative value set by Board action for tax year 2012.

Reviewer's Signature: Leonard Barrett Date: 03/22/2012

The Board of Assessor's approved and signed.

NEW BUSINESS:

VII. Appointments:

- a. County Commissioner, Jason Winters requested that he, the School Superintendent Mr. James Lenderman and the Trion School Superintendent Mr. Phil Williams meet with the Board of Assessor's at 9 a.m. *The county commissioner attended and reviewed the sales study with the Board – presented by chief appraiser, Leonard Barrett. The Board instructed rescheduling a meeting when all members and interested parties can be present. Commissioner Winters requested an email from Leonard on what the state department of audits and accounts sales study is based on.*

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

- a. Appeals taken: 234
Total appeals reviewed by the Board: 164
Pending appeals: 70
Number of appeals in process: 5

IX. Covenants: The Board of Assessor's reviewed, approved and signed the following covenants:

- a. **Map/Parcel: 78-23-A – Dover, Thomas – Tax Year: 2012**
Requesting a new covenant on 8.54 acres of timber use – the property owner has provided pictures of the timber that will be harvested. **APPROVED**

- b. **Map/Parcel: 42-41-TR1 – Jennings, Phillip Daniel – Tax Year: 2012**
Requesting a new covenant on 9.86 acres of pasture use – the property owner has provided pictures, receipts and a statement as additional documentation for under 10 acres. **APPROVED**
- c. **Map/Parcel: 46-7 – Grindstaff, James A. III & Patti – Tax Year: 2012**
Requesting a continuation of covenant on 79 acres of livestock, producing plants, trees and wildlife use **APPROVED**
- d. **Map/Parcel: 24-58, 24-59 and 24-58-T18 – Flammer, William and Joan – Tax Year: 2012**
Requesting a new covenant on total of 37.33 acres of timber use – parcel 24-58 is approximately 3.32 acres not adjoining the other two parcels
APPROVED
- e. **Map/Parcel: 73-31 – Taylor, Randall & Laura – Tax Year: 2012**
Requesting a new covenant on 52.29 acres of producing plants, trees and wildlife **APPROVED**
- f. **Map/Parcel: 36-83 – Bryan, Ronald – Tax Year: 2012**
Requesting a new covenant on 45 acres of producing plants, trees and wildlife
APPROVED
- g. **Map/Parcel: 48-41-L17 – Compton, Richard K & Melissa – Tax Year: 2012**
Requesting a new covenant on 12.17 acres of producing plants and trees
APPROVED
- h. **Map/Parcel: 73-46 – Crouch, Elaine High – Tax Year: 2012**
Map/Parcel: 60-11 - Crouch, William & Elaine – Tax Year: 2012
Requesting a renewal covenant on 156 acres of harvesting crops and 160 acres for map 60-11 **APPROVED**
- i. **Map/Parcel: 47-56 – Lawson, Dempsey – Tax Year: 2012**
Requesting a continuation covenant on 51.50 acres of managing livestock
APPROVED
- j. **Map/Parcel: 1-12 – Walraven, Hansell Jr – Tax Year: 2012**
Requesting a new covenant on 164 acres of producing plants and trees
APPROVED
- k. **Map/Parcel: 36-1 – Hemphill, David – Tax Year: 2012**
Requesting a renewal covenant on 61.754 acres for managing livestock
APPROVED
- l. **Map/Parcel: 38-121 – Devier, James – Tax Year: 2012**
Requesting a renewal covenant on 74 acres for wildlife habitat **APPROVED**
- m. **Map/Parcel: 47-1-C – Reece, Janet – Tax Year: 2012**
Requesting a continuation covenant on 32.27 acres for raising and managing livestock **APPROVED**

Motion to approve covenants a-m

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

X. Invoices and Information Items:

- a. Emails: County Attorney Chris Corbin: BOE decision: Mt. Vernon Mills personal property: Pertaining to refund – *The Board acknowledged.*
- b. Letter from Commissioner Winters: Penalties: Mohawk Industries – *The Board reviewed and discussed.*

- c. Applicants are responding to the ad for Field Rep. trainee. The cut-off date to receive applications was decided by the Board to be April 6, 2012. This will be advertised in the Summerville News in the paper of March 29, 2012. ***The Board acknowledged the following applicants in item d.***
- d. Incoming Applicants:
 - i. Justin Alvin Rogers
 - ii. Kelly J. Tinney
 - iii. Michael Mack
 - iv. Peggy Evans
 - v. Danny F. Hales
 - vi. Lauren Hedrick
 - vii. Gary Dean Sweatman
 - viii. Ed Hise
 - ix. Lisa Watson
 - x. Emily Hampton

XI. Mapping

- a. **Map & Parcel: 00085-00000-003-000 & 00085-00000-001-00B**
Owner Name: Hank & Patricia Toole
Tax Year: 2012

Owner's Contention: Property was put up for tax sale and was assumed to be a duplicate account.

Determination: Chad researched deed book 476-351 & 479-314 and discovered that the amount of property described in said deeds matched what the property owner is currently being taxed on. The only issue that was discovered was the maps were not drawn correctly. This issue has been corrected.

Recommendation: Chad recommends leaving the property as is since no taxing error or duplicate account was found.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

XII. Refunds:

- a. Map/Parcel: T06-28 – Property Owner: Thomas, Anna Elizabeth – Tax Year: 2011 – ***The Board signed the refund based on the Board of Equalization change in value.***
- b. Map/Parcel: 40-61 – Property Owner: Wilson, Opal – Tax Year: 2011 – ***The Board signed the refund based on the Board of Equalization change in value.***
- c. Map/Parcel: 68-62-H – Property Owner: Jett, Eleasa – Tax Year: 2011 – ***The Board signed the refund based on the Board of Equalization change in value.***

XIII. Addendum

- a. **QUILLEN, BILLY JOE; 2012; 12 x 60 Capella by Midland Co. 1973 yr model.**

CONTENTION: Manufactured Home destroyed October 2011.

FINDINGS:

- i. Reported 01/27/2012 by Linda Quillen.
- ii. 2012 bill (MH bill 2006) only outstanding bill
- iii. Field Visit of 03/22/2012 verifies this Manufactured Home is no longer on property.
- iv. 1990 satellite image may indicate that this home originally was located where the Quillen's double-wide now sits.

- v. Satellite images for 2007 & 2009 are inconclusive as far as the location of this home.
- vi. Home was used as a "storage building" for years 2002 through 2011.
- vii. Home appears to have been moved a short distance to the south from its original location when the double-wide was moved in.

RECOMMENDATIONS:

- 1. Void 2012 MH bill 2006
- 3. Home has deleted in Future Year on 03/22/2012.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: Motion carried

b. Map/Parcel: 6-16

Property Owner: LaGrange, Michael

Tax Year: 2012

Property Review Request: Request assessment of newly purchased foreclosure.

Several outbuildings have been removed.

Mr. LaGrange was advised by his attorney to request his property be reassessed before the notice go out this year.

Determination: Mr. LaGrange just recently acquired this property and made changes such as removing the buildings. He was informed he could file a return and opted not to file a return on March 26, 2012.


Note: The building changes did not take place before tax year 2012 began.

Recommendation: Make no change in value until the procedure is followed to file an appeal after the assessment notices are mailed.

The Board acknowledged the review request and instructed following office procedure pertaining to new property owner's reporting changes.

XI. Meeting adjourned – 11:05 a.m.

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



 HTB

 DAC

