

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of April 4, 2012

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

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- I. Meeting called to order 9:14 am.
- A. Leonard Barrett, Chief Appraiser - present
  - B. Wanda Brown, Secretary - present
- I. **BOA Minutes:**
- a. Meeting Minutes March 28, 2011 – *The Board of Assessors reviewed, approved and signed.*
- II. **BOA/Employee:**
- a. Assessors Office Budget: February 2012 budget expenditure emailed to the Board for review – *The Board acknowledged.*
  - b. Board member Ms. Crabtree received check.
  - c. Board member Mr. Bohanon received mail.
- 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*The Board acknowledged.*
- IV. **Sales study updates:** Leonard discussed the status with the Board.
- V. **Time Line:** Leonard will be forwarding updates via email. *The Board acknowledged.*
- VI. **Pending Appeals, letters, covenants & other items:** *The Board acknowledged 3 appeals 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. New appointment to be set week of April 9, 2012 for sales ratio presentation. The Board will check scheduling and instructed requesting the meeting room in the Commissioner's Office. The Board instructed emailing them updates on scheduling.

**VIII. Appeals and Appeal Status: *The Board acknowledged 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 reviewed, approved and signed covenants as follows:**

- a. **Map/Parcel: 7-7-W**  
**Property Owner: Massey, Leroy Mrs.**  
**Tax Year: 2012**  
Applying for covenant renewal on 190 acres for timber land - **APPROVED**
- b. **Map/Parcel: 7-7**  
**Property Owner: Massey, Leroy Mrs.**  
**Tax Year: 2012**  
Applying for covenant renewal on 259 acres for pasture land - **APPROVED**
- c. **Map/Parcel: 9-4**  
**Property Owner: Massey, Leroy Mrs.**  
**Tax Year: 2012**  
Applying for covenant renewal on 70 acres for pasture land - **APPROVED**
- d. **Map/Parcel: 29-74-A**  
**Property Owner: Collet Enterprises, Defined Benefit Pension**  
**Tax Year: 2012**  
Applying for new covenant on 62.09 acres for producing plants, trees and wildlife - **APPROVED**
- e. **Map/Parcel: 9-56-A**  
**Property Owner: Alpine Valley Farms, LLC**  
**Tax Year: 2012**  
Applying for continuation of covenant on 126.18 acres for livestock and plants, trees and wildlife - **APPROVED**
- f. **Map/Parcel: 26-1**  
**Property Owner: Menlo Valley Farm, LLC**  
**Tax Year: 2012**  
Applying for continuation of covenant on 152.02 acres for crops, trees and wildlife - **APPROVED**
- g. **Map/Parcel: 43-51**  
**Property Owner: Thurston, Donna**  
**Tax Year: 2012**  
Applying for renewal covenant on 36.70 acres for producing trees and wildlife - **APPROVED**

**h. Map/Parcel: 13-61-D****Property Owner: Green, Dewayne****Tax Year: 2012**

Applying for continuation of covenant on 53.48 acres for producing trees -

**APPROVED***Motion to accept and approve covenant items a-h listed above**Motion: Mr. Richter**Second: Mr. Calhoun**Vote: all in favor***X. Exempt Property:****a. Map/Parcel: T15-15****Property Owner: Trion City Schools****Tax Year: 2011****Property Review Request:** The property was granted tax exemption for tax year 2012 - Requesting exemption status for tax year 2011.**Determination:** Per letter from Phil Williams, Superintendent; the property was purchased on January 4, 2011 – Deed was recorded after the first of the year. The property must remain as it is as of January 1<sup>st</sup> of any given tax year**Substantive Rules and Regulations****560-11-10.09(1)2**

Code Section 48-5-10 provides that each return by a property owner shall be for property held and subject to taxation on January 1 of the tax year. The appraisal staff shall base their decisions regarding the taxability, uniform assessment, and valuation of real property on the circumstances of such property on January 1 of the tax year for which the assessment is being prepared. When real property is transferred to a new owner or converted to a new use, the circumstances of such property on January 1 shall nevertheless be considered as controlling.

**Recommendation:** Deny request for exemption for tax year 2011 based on O.C.G.A. § 48-5-10 and notify property owner of basis of denial.**Reviewer:** Wanda Brown      **Date:** 4/2/2012*Motion to accept recommendation:**Mr. Calhoun**Mr. Richter**Vote: all in favor***XI. Invoices and Information Items:****a. Emails:**

- i. 2011 Department Audits Ratio Study: Bank Sales Question for Brad Brown – Leonard relayed to the Board what he received from Brad Brown pertaining to the questions on the Department of Audits and the in house sales ratio studies.*
- ii. Scheduling Meeting: Email correspondence attempting to schedule a meeting with the Board, County Commissioner and school superintendents. The Board acknowledged and discussed rescheduling 2<sup>nd</sup> or 3<sup>rd</sup> week of April.*

- b. Invoices:
- i. Office Depot: Invoice #595437284001: Personal Property Binder: Invoice Received by our office 3/22/2012: Amount Due \$5.15 – ***The Board reviewed, approved and signed.***
  - ii. Office Depot: Invoice #595437284002: Personal Property Binder: Invoice received by our office 3/22/2012: Amount Due \$5.15 – ***The Board reviewed, approved and signed.***
  - iii. Office Depot: Invoice #603109144001: Homestead application folders: Invoice received by our office 4/3/2012. Amount Due \$18.49 – ***The Board reviewed, approved and signed.***
  - iv. Office Depot: Invoice #601661522001: Copier Paper, Business Cards, Post it Notes: Invoices received by our office 4/3/2012. Amount Due \$80.44 – ***The Board reviewed, approved and signed.***
- c. Applicants: New applications have been received as follows:
- i. Jeffrey R. Hill
  - ii. Brandy P. Bennett
  - iii. Lonnie Smith
  - iv. Deborah Loveless
  - v. Jeremy William Hardy
- The Board acknowledged and discussed. The Board will wait until the Wednesday meeting after April 6, 2012 deadline to receive all applications to determine a starting date to set up interviews.***

## XII. ADDENDUM:

### a. Mobile Homes:

#### 1) HOWELL, TOMMY; 2012,; 12 x 65 American by DMH 1973 yr model

##### a) CONTENTION: Manufactured Home “torn down” 01/23/2012) FINDINGS:

- o Due to heavy tree cover, there is no clear indication on our satellite images (1990 to 2010) as to location of this Home.
- o Field visit of 03/22/2012 discovered evidence of a destroyed Home (approximate location shown on attached map).
- o Home is listed on the REAL PROPERTY digest, NOT the manufactured home digest.

##### c) RECOMMENDATION:

- o According to Owner, home was destroyed *after* the first of the year. Therefore, under the Substantive Rules and Regulations of the Georgia Department of Revenue, this Home should remain on the Tax Digest for the 2012 tax year.

- o Home can be deleted from the tax rolls for 2013.

***Motion to accept recommendation***

***Motion: Mr. Richter***

***Second: Mr. Bohanon***

***Vote: all in favor***

2) **MONEY, JERRY; 2012; 12 x 66 Parkhouse Manufactured Home** – 1974 yr model

- a) **CONTENTION:** Manufactured Home destroyed and therefore not taxable.
- b) **FINDINGS:**
- Outstanding bills 2010 to 2012.
  - Satellite image indicates Home on property for 2009 but not 2010.
  - Field Visit of 03/22/2012 confirms Home removed from property; condition of site seems to indicate it was not removed recently.
- c) **RECOMMENDATION:**
- Void MH bills 1719 (2010), 1716 (2011), and 1717 (2012).
  - Home deleted from tax records 03/27/2012
- Motion to accept recommendation*  
*Motion: Mr. Richter*  
*Second: Mr. Calhoun*  
*Vote: all in favor*

3) **CORBIN, JACKIE (THOMAS PORTER – REPRESENTING); 2012; 12x66 1973 yr model Deep South Manufactured Home by Deep South Homes, Inc.**

- a) **CONTENTION:** Owner contends that Home is in salvage condition.
- b) **FINDINGS:**
- MH is titled in the name of “Jackie Corbin”, however the Home is in the possession of Thomas Porter.
  - Home was listed as a Champion by Champion Homes, was discovered to be a Deep South by Deep South Homes, Inc – quality class was maintained as a “10”; year built maintained as 1973.
  - Home was listed as 12 x 74 – actual size is 12 x 66.
  - Home has 184 SqFt of deck/landing; 160 SqFt of open porch; and a central heat/air system not included in 2012 valuation. These OPTS would add \$ 1,137 in value to this home for the 2012 tax year.
  - Field inspection of 03/22/2012 seems to indicate that the Home is still in use; perhaps as a tenant dwelling.
  - NADA indicates that the base value of a 1973 12 x 66 Deep South MH in average condition should be approximately \$ 1,500. 2012 Valuation is \$ 2,557.
  - Corrected total FMV of the home (for 2012) would be \$ 2,637.

c) RECOMMENDATION:

- o Leave value unchanged for 2012.
- o Make corrections noted above for 2013.

**Motion to accept recommendation**

**Motion: Ms. Crabtree**

**Second: Mr. Calhoun**

**Vote: all in favor**

**Additional Items:**

1) "Bank Sale" Review – *Leonard discussed with the Board.*

2) Education: Cindy Finster Course III

To: Board of Assessors

From: Cindy Finster

For Your Information

As approved by the BOA I will be attending Course III VALUATION OF PERSONAL PROPERTY in Hapeville during the week of April 16 – 20. The class fee was \$60.00 and has been sent in to DOR by the commissioner's office and also the hotel cost is \$539.95 for the week. Please sign if meeting your approval.

**Motion to approve**

**Mr. Bohanon**

**Mr. Calhoun**

**Vote: all in favor**

3) Education: Mr. Barker GAAO Summer Conference – Forms have been emailed to Sharon for the hotel and the conference fees – Hotel is \$99 and the Conference Fee is \$275 – Total Cost \$374 – *The Board discussed the education budget further and instructed that the this item is not approved due to the funds not being available in the budget. Mr. Barker informed the Board that he is resigning his position on the committee for the GAAO.*

4) Invoices:

a. RJ Young: Equipment and Service: Invoice period 2/27/12 to 3/27/12: Amount Due \$176.61 – *The Board reviewed, approved and signed.*

b. RJ Young: Color Copies: Invoice period 12/27/11 to 3/27/12: Amount Due \$247.15 - *The Board reviewed, approved and signed.*

**Meeting adjourned – 11:05 a.m.**

William M. Barker, Chairman

Hugh T. Bohanon Sr.

David A. Calhoun

Gwyn W. Crabtree

Richard L. Richter

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