

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 11, 2012

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

- I. Meeting called to order 9:05 am.
- A. Leonard Barrett, Chief Appraiser - present
 - B. Wanda Brown, Secretary - present
- I. **BOA Minutes:**
- a. Meeting Minutes April 4, 2011 – *The Board of Assessors reviewed, approved and signed.*
- II. **BOA/Employee:**
- a. Assessors Office Budget: The March Expenditure report has not been received – *The Board acknowledged.*
 - b. Time Sheets PE: April 11, 2012 – *The Board reviewed, approved and signed.*
- 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 to be forwarding email updates to the Board – *The Board acknowledged.*
- 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. Requesting the Board's approval to schedule the meeting with the School Superintendents, Town of Trion Mayor and County Commissioner on April 18, 2012. *The Board agreed that April 18 would be the best time to set the meeting and instructed sending an email to the County Commissioner and forward to Mr. Lenderman, Mr. Ingle and Mr. Williams.*

VIII. Appeals and Appeal Status: Tthe Board acknowledged.

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

b. Mobile Home appeals:

i. DENSON, WAYNE; 2012; 12 x 53 Sportcraft Manufactured Home – 1967 yr model

- a) CONTENTION: Manufactured Home has no marketable value.
- b) FINDINGS:
- o Outstanding bills 2005 to 2012.
 - o Mr. Denson has returned this home at NO value for the last several years.
 - o Office records had indicated this Home was on Mr. Denson's property when, in fact Home is located on the property of Joseph Martin. Due to this confusion, Field Appraiser (Jones) had not located Home to verify return.
 - o On 03/21/2012 Mr. Denson accompanied Field Appraiser to the correct location of this home.
 - o As photos indicate, this home is in very poor condition. Cost to repair would far exceed purchase price.
- c) RECOMMENDATION:
- o Set Home value at -0- for tax years 2005 to 2012.
 - o Home value was set at -0- in future year (04/09/2012).

Motion to place a value of \$500 on the mobile home

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

ii. HALL, JAMES A; 2012; 10 x 48 Great Lakes Mobile Home by Guerdon; 1964 yr model

- a) CONTENTION: Manufactured Home destroyed prior to 01/01/2012.
- b) 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.

- Field visit of 04/04/2012 discovered evidence of a destroyed Home (approximate location shown on attached map).

- All taxes are up to date except for the 2012 tax bill (000992)

c) RECOMMENDATION:

- Void 2012 Manufactured Home bill 000992.

- Home was deleted from the tax rolls for 04/05/2012 (Future Year).

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

iii. TRAMMELL, MARK A; 2012; 14x70 1994 Palmetto II by Bellcrest Homes.

a) CONTENTION: Mr. Trammell has reported this home repossessed for 2012.

b) FINDINGS:

- Field visit of 03/22/2012 verifies MH still on property as of that date.

- Title report (per Department of Driver Services) dated 03/28/2012 indicates home still titled to Trammell as of that date.

- Home is listed on the REAL PROPERTY digest NOT the Manufactured Home digest.

- Home is incorrectly listed as a Heatherwood by Bellcrest Homes – per title report this home is a Palmetto II by Bellcrest Homes.

- Home is incorrectly listed as 14 x 70 – per field visit 03/22/2012 home is 14 x 66.

- Home has a 12 x 12 Screened Porch and a 12 x 12 1-Story Addition which are not listed on the tax records.

- Home is listed as a quality grade 7 – NADA schedule may indicate that Home should be listed as a quality grade 11.

c) RECOMMENDATIONS:

- Leave Home on the REAL PROPERTY digest for 2012.

- Correct MH data as indicated above for 2012.

- Check title report for 2013 for ownership and field check property to see if home is still located there for 2013.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

Board member Ms. Crabtree instructed forwarding above information to Kathy Brown.

IX. Covenants: *The Board reviewed, approved and signed covenants as follows:*

- a. Map/Parcel: 19-12**
Property Owner: Hawkins, Robert & Mary Jane
Tax Year: 2012
 Applying for covenant renewal on 55.19 acres of agricultural use – **APPROVED**
- b. Map/Parcel: 43-2**
Property Owner: Nichols, John F
Tax Year: 2012
 Applying for covenant renewal on 14.03 acres of timber land - **APPROVED**
- c. Map/Parcel: 25-080**
Property Owner: Haynes, Wayne & Bonnie
Tax Year: 2012
 Applying for covenant renewal on 86.25 acres of agricultural & timber -
APPROVED
- d. Map/Parcel: 38-108**
Property Owner: Brinkley, William
Tax Year: 2012
 Applying for covenant renewal on 39.70 acres of agricultural use property -
APPROVED
- e. Map/Parcel: 63-1-B**
Property Owner: Fowler, David & Debbie
Tax Year: 2012
 Applying for a new covenant on 22.51 acres of timber land - **APPROVED**
- f. Map/Parcel: 38-107**
Property Owner: Brinkley, Randy
Tax Year: 2012
 Applying for new covenant on 15 acres of agricultural use property - **APPROVED**
- g. Map/Parcel: 13-76-D**
Property Owner: Mile Marker 80
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 a new covenant on 2.18 acres which he is combining with the
 adjoining tracts of 182 and 146 acres as indicated on the map attached to the covenant
 application. - **APPROVED**
- i. Map/Parcel: 15-92**
Property Owner: Croy, Nora
Tax Year: 2012
 Applying for a new covenant on 14.42 acres of agricultural and wildlife property -
APPROVED

- j. **Map/Parcel: 13-69-A**
Property Owner: Osborne, James R (Mountain Cove Property)
Tax Year: 2012
 Applying for a new covenant on 283.92 acres for harvesting soy bean crops and producing plants, trees and animals. - **APPROVED**
- k. **Map/Parcel: 39-12-A**
Property Owner: Cordell, Eugene & Peggy
Tax Year: 2012
 Applying for a new covenant on 16.58 acres of timber use property - **APPROVED**
- l. **Map/Parcel: 5-18-TR-4**
Property Owner: Welch, Charla
Tax Year: 2012
 Applying for a new covenant on 10 acres of agricultural use property –
APPROVED
Motion to approve above covenants
Motion: Mr. Richter
Second: Mr. Calhoun
Vote: all in favor

X. Homesteads:

- a. **Map/Parcel: T17-85**
Property Owner: Houser, Evelyn
Tax Year: 2012

Contention: Requesting acceptance of application filed on April 4, 2012. The property owner came in to inquire about applying for exemptions about the end of February of 2012. She did not fill out the application the day she came by because she was told to come back and bring her 2011 income documentation by April. She became ill shortly afterward for several weeks and could not obtain her income statement nor return to the office.

Determination: The procedure is normally to have the applicant go ahead and sign an application the day they come in so that it's dated as soon as possible. Sometimes they may choose to wait in an attempt to cover everything at once if they don't have all their documentation. Ms. Houser had a clear recollection of her conversation with an office staff member. She stated that he discussed the local school tax exemption requirements and told her what she would need to submit with the application.

Note: According to tax records she is receiving the local school tax exemption but not the local county exemption. According to her age, fair market value, income and acreage; she should be getting 100% of all the exemptions.

Recommendation: Approve local county exemptions for the property owner.

Reviewer: Wanda Brown **Date:** 4/5/2012

Motion to approve recommendation:

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: 3 in favor Mr. Barker, Mr. Calhoun and Mr. Richter – motion adopted

XI. Invoices and Information Items:

a. Emails:

- i.** Sales – Using bank foreclosures: Email correspondence between Brad Brown, Department of Audits & Accounts and Leonard Barrett, Chattooga County Chief Appraiser – ***Forwarded to the Board April 9, 2012 for review – The Board of Assessor’s acknowledged.***
- ii.** 2011 Property Sales: Email to Commissioner Winters, the School’s Superintendents and Mayor of Trion, Johnny Ingle – ***Forwarded to the Board on April 5, 2012 - The Board of Assessor’s acknowledged.***
- iii.** Timber OCGA 48-5-7.5: Email to Jason Espy, The Summerville News – ***The Board of Assessor’s acknowledged..***

b. Education:

- i.** Employee: Chad Bierkamp
Item: Continuing education

Chad is requesting the board’s approval of him attending course1: certification for assessors in Savannah, GA on June 4-8 2012. This class is required in ordered to take the appraiser 1 exam.

Motion to approve

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

c. Invoices:

- i.** Tax Payer: Susan Baker
Tax Year: 2012
Item: Land Lot Shape File

Contention: Susan Baker is a local title examiner and works with our online mapping website very frequently. She is requesting that we add the land lot shape file to our online mapping site.

Determination: This addition to our website would be a one time fee of \$200

Recommendations: Chad recommends that we add the shape file to our online mapping for a one time fee of \$200.

Motion to approve recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

- ii.** April GSI Backups: GSI: Invoice #8853: Invoice Date 4/2/2012: Amount Due \$40.00 – ***The Board reviewed, approved and signed.***

d. Applicants: New applications have been received as follows:

- i.** Djuana Adams
- ii.** Clint Agnew
- iii.** Jonathan “Erick” Housch
- iv.** Kevin M. Skelton
- v.** Jon Edward Skelton
- vi.** Laura W. Stricklin
- vii.** Nathan Lee Thompson
- viii.** Andrew Hamilton

The Board of Assessor’s acknowledged.

e. Refund requests for tax year 2011 appeals: Values adjusted by the Board of Equalization *The Board approved and signed refund forms as for the following:*

- i. Map/parcel: 40-61, Property Owner: Wilson, Opal
- ii. Map/parcel: T06-28, Property Owner: Thomas, Anna
- iii. Map/parcel: 68-62-H, Property Owner: Jett, Elise
- iv. Map/parcel: 39E-48, Property Owner: Aladdin Manufacturing
- v. Map/parcel: 50-57-B01, Property Owner: Aladdin Manufacturing
- vi. Map/parcel: 50-58-B, Property Owner: Aladdin Manufacturing

XII. Addendum:

a. **Governing Editorial Team:** GOVERNING Policy Breakfast on Infrastructure and Sustainability: April 18, 2012 from 8:30 to 10:30 a.m. in Lafayette Square, Washington, D.C. – Requesting the Board of Assessor’s acknowledge the invitation to Leonard Barrett, chief appraiser and consider approval to attend. *The Board acknowledged with no instructions or approval for Leonard to attend.*

b. **Sales data emailed:** Leonard discussed the sales data sent to Johnny Ingle, Mayor of Trion and Phil Lenderman, School Superintendent with the Board.

c. **Additional Item:**

- i. **Map/Parcel: 63A-46 – Property Owner: Martin, Gene** – Mobile home bills – Roger recommended voiding the 2012 MH bill #001548, void 2009 through 2011 bills upon Tax Commissioner’s request.
- ii. *Motion to accept recommendation*
- iii. *Motion: Mr. Calhoun*
- iv. *Second: Mr. Bohanon*
- v. *Vote: all in favor*

Meeting adjourned – 10:05 a.m.

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

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