

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 18, 2012

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

- I. Special Meeting Presenting Values and Bank Sales – Began at 8:05 a.m.
- II. Regular Meeting called to order 9:20 a.m.
 - A. Leonard Barrett, Chief Appraiser - present
 - B. Wanda Brown, Secretary – present
 - C. Kathy Brown, Tax Commissioner – present
 - D. Jason Espy, Summerville News Reporter – present
 - E. Johnny Ingle, Town of Trion Mayor – present
 - F. Jim Lenderman, Chattooga County School Superintendent – present
 - G. Lanny Thomas, Trion Councilman Representing Trion City School – present
 - H. Jason Winters, Chattooga County Commissioner – present
- I. **BOA Minutes:**
 - a. Meeting Minutes April 11, 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. Board members received checks.
- 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 to be forwarding email updates to the Board. *The Board acknowledged the sales study updates through the discussion in the special called meeting.*
- 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.** The Board of Assessors met with the County Commissioner, Tax Commissioner, Superintendent of Chattooga County Schools, Town of Trion Mayor and Trion Councilman for Trion City Schools to discuss the possible property value decrease.
 - i.** Leonard Barrett, chief appraiser gave a presentation on the Chattooga County 2011 Sales Study for 2012 Tax Digest.

 - ii.** Concerns discussed:
 - 1.** After the legislature passed Senate Bill 346, the bank liquidations and bank sales are to be applied when determining the fair market value of property.
 - 2.** Other counties using bank sales or foreclosures indicate little change in their values. This is in part due to the surrounding counties being larger and having large subdivisions with foreclosures to allow for the subdivision to be an isolated percentage.
 - 3.** The Board of Assessor's is obligated to the property owner and by law to make a decision within the guidelines of the law. The job of the Assessor's is to set values based on any or all sales including the bank sales due to the Senate bill 346 being passed.
 - 4.** The County Commissioner and Representatives of the School's are under a different obligation to the property owner/tax payer.
 - 5.** The Board of Assessor's instructed Leonard to request the Department of Revenue get involved in the study for Chattooga County before a decision is made.

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

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

IX. Covenants: Requesting the Board review, approve and sign covenants as follows:

- a. Map/Parcel: 6-9**
Property Owner: Stephens, Charles
Tax Year: 2012

Contention: Filing for covenant on 115 acres of producing plants, trees and wildlife

Determination: The covenant application came to the Board previously on February 20, 2012 and was marked and dated approved. However, there is only one board member's signature...may have gotten mixed in another file and skipped.

Recommendation: Approve the conservation covenant according to acres and land use (map attached).

The Board reviewed, approved and signed.

- b. Map/Parcel: 28-2-A**
Property Owner: Fisher, Shirley R
Tax Year: 2012

Contention: Filed covenant application past the April 1st deadline.

Determination: The covenant was filed April 11th, 2012 for 55 acres. The application must be filed within the guidelines according to O.C.G.A. 48-5-7.4. The property owner brought the application with the covenant reminder letter mailed January 27, 2012.

Recommendation: Inform the property owner that the deadline to renew was April 1, 2012. She may file in lieu of or conjunction with an appeal within 45 days of receipt of her assessment notice.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

- c. Map/Parcel: 25-73-B**
Property Owner: Keen, Jeff
Tax Year: 2012

Contention: Filed covenant application past the April 1st deadline.

Determination: The covenant was filed April 9th, 2012 for 15.4 acres. The application must be filed within the guidelines according to O.C.G.A. 48-5-7.4.

Recommendation: Inform the property owner that the deadline to renew was April 1, 2012. She may file in lieu of or conjunction with an appeal within 45 days of receipt of her assessment notice.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

d. *The Board of Assessor's reviewed, approved and signed the conservation covenants listed as follows:*

Map/Parcel: 12-2-C

Property Owner: Moseley, Kenneth & Gloria

Tax Year: 2012

Applying for a new covenant on 51.24 acres for plants, trees and wildlife -

APPROVED

Map/Parcel: 21-4

Property Owner: Rackley, Betty Joyce

Tax Year: 2012

Applying for a new covenant on 22.50 acres for producing plants and trees -

APPROVED

Motion to approve covenants for map/parcel 12-2-C and map/parcel 21-4 above

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

X. Homesteads:

a. **Map/Parcel: 64-100**

Property Owner: Dunn, Nathan

Tax Year: 2012

Contention: Filed homestead application

Determination: According to deed research attached to the application, the property was transferred after January 1st. The deed was recorded on March 9, 2012.

Recommendation: Deny the application for tax year 2012 in accordance with O.C.G.A. Section 48-5-40 and inform the property owner that he may file an appeal in accordance with O.C.G.A. Section 48-5-311.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: 4 in favor are Mr. Barker, Mr. Bohanon, Mr. Calhoun and Mr. Richter

b. **Map/Parcel: T16-34**

Property Owner: Welles, Richard C.

Tax Year: 2012

Contention: Filed homestead application on April 16, 2012 past the deadline for tax year 2012.

Determination: The homestead application must be filed on or before April 1, 2012 to be within the guidelines in accordance of O.C.G.A. 48-5-40.

Recommendation: Deny the application for tax year 2012 and inform the property owner that he may file an appeal in accordance with O.C.G.A. Section 48-5-311.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: 4 in favor are Mr. Barker, Mr. Bohanon, Mr. Calhoun and Mr. Richter

XI. Invoices and Information Items:**a. Emails:**

- i.** Tax Management Associates Inc: Email forwarded to the Board on Thursday, April 12, 2012 – *The Board acknowledged.*

b. Invoices:

- i.** Assessment Notices: Estimated Pre-bill: Invoice #8870: Invoice Date 4/10/2012: Invoice Amount \$7,321.00 – *The Board reviewed, approved and signed.*
- ii.** Advertising: The Summerville News: Balance as of 3/1/2012 \$56.00 – Add 3 advertisements of \$21.00 each – Total balance due \$119.00 – *The Board reviewed, approved and signed.*

XII. Property Review Request:**a. Map & Parcel: S16-72****Owner Name: JAMES & DOROTHY SIMMONS****Tax Year: 2011****Owner's Contention:**

1. Owner filed appeal for tax year 2011 dated 10/04/2011.
2. Board of Assessors took action 10/11/2011 to instruct owner that appeal was filed too late.
3. Owner was sent notification that the 2010 appeal was filed late.
4. Owner requests clarification on 2011 appeal. He did not receive notification of Board action for tax year 2011.
5. Request Board consider lowering house value for tax year 2012.
6. Owner filed return for tax year 2012 indicating house at no value. House is in very bad shape.
7. Owner stated he is using house to store lumber for repairs on the house he lives in.

Determination: property records indicate the following:

1. Owner filed appeal as indicated in his contentions.
2. Owner was informed his appeal was filed too late.
3. Year indicated on the notice about the appeal being too late was 2010 in error. It should have stated the year 2011.
4. Pictures of the house indicate it is in bad shape as stated by owner.
5. House is not occupied as indicated by pictures dated 10/14/2011.
6. House is currently at 42% physical condition (just above minimum livable condition) for tax year 2011.
7. House and lot are currently valued at \$17,422. The house portion of the value is \$13,971.

Conclusion:

1. House was in very bad shape for tax year 2011. However, owner filed appeal too late.
2. No repairs have been made. It has deteriorated from the prior year.
3. House is not livable in its current condition and material has little if any salvage value.

Recommendations:

- 1. Adjust house to a tentative "sound value" of \$1,000 (total property value of \$4,451) for tax year 2012 and revisit house for tax year 2013.

Reviewer's Signature: Leonard Barrett Date: 04/03/2012

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

XIII. Addendum:

a. **PAYNE, KENNETH C: TAX YEAR 2012**

12x58 Manufactured Home UNKNOWN make/model estimated 1965 year model; located on 37-30

CONTENTION: Manufactured home burned prior to January 1, 2012.

FINDINGS:

- Insurance Report indicates home burned June 8, 2012.
- Field visit of April 12, 2012.
 - 1. Actual home length is 36 ft.
 - 2. Home has a 12x16 1-story addition
 - 3. Interior gutted
 - 4. Home is not livable
 - 5. 1-story add'n is not livable
 - 6. Cost to repair would exceed reasonable selling price
 - 7. Cost to remove would exceed salvage cost.
- 2011 & 2012 tax bills are outstanding

RECOMMENDATION: Set the value of the home to -0- for tax year 2012.

Since the damage was sustained after January 1, 2011, the damage would not affect tax year 2011 value. Leave 2011 valuation unchanged.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

Meeting adjourned – 9:50 a.m.

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



