

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 25, 2012

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

- I. Regular Meeting called to order 9:00 a.m.
 - A. Leonard Barrett, Chief Appraiser - present
 - B. Wanda Brown, Secretary - present
 - C. Kathy Brown, Tax Commissioner - present
- I. BOA Minutes:
 - a. Meeting Minutes April 18, 2011 – *The Board of Assessors reviewed, approved and signed.*
 - b. Applicants – *The Board instructed receiving by email the applicant's resumes that were chosen for interviews. The interviews will be 30 minutes per applicant beginning Wednesday, May 2, 2012.*
- II. BOA/Employee:
 - a. Assessors Office Budget: *The Board reviewed the March Expenditure and instructed verifying with Ms. Martha the revisions for line item Technical Services-Computers and line item Miscellaneous have been inverted.*
 - b. CAVEAT: *Board members, William Barker, Hugh Bohanon and Richard Richter have registered for CAVEAT. The Board acknowledged that Leonard requested holding his registration until the first week of May before making a final decision to attend.*
 - c. Time Sheets PE April 25, 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
The Board acknowledged no changes in the Board of Equalization report.
- IV. Sales study updates: Leonard to be forwarding email updates to the Board. *The Board acknowledged the email correspondence between Zachary Young and Leonard Barrett pertaining to Bank Sales. The Board instructed Leonard to set an appointment for a Department of Revenue Representative to meet with the Board of Assessors.*

V. **GEMA Meeting:** *Leonard discussed the GEMA meeting with the Board of Assessors.*

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

VII. **Pending Appeals, letters, covenants & other items:** *The Board instructed Roger completing these three appeals before continuing mobile home appeals.*

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:

VIII. **Appointments:** No appointments for April 25, 2012. *The Board instructed receiving date, time and place from Leonard when the Department of Revenue Representative will meet with the Board. The board instructed setting an informal meeting for discussion pertaining to bank sales and foreclosures used in the sales study that indicates a significant decrease in property values.*

IX. **Appeals and Appeal Status:** *The Board instructed completing the 70 appeals remaining before continuing mobile home appeals.*

Appeals taken: 234

Total appeals reviewed by the Board: 164

Pending appeals: 70

Number of appeals in process: 5

X. **Mobile Home appeals:**

1) **PORTER, THOMAS ; 2012;** 10 x 40 Duke Manufactured Home by Zimmer yr model 1964; located on S07-4

a) **CONTENTION:** Reports Manufactured Home torn down during fall of 2010.

b) **FINDINGS:**

- o 2011 & 2012 tax bills are outstanding.
- o Field visit of 04/18/2012 confirms Home has been removed.
- o There is no photo of Home on record
- o Satellite image (2009) shows Home present
- o Satellite image (2010) is inconclusive.

c) RECOMMENDATION:

- o VOID 2011 & 2012 bills.
- o Home was deleted from Tax Office records on 04/19/2012.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

2) **CHAMBLESS, MAX M & LINDA HANCOCK; 2012; 12 x 55 Safeway Manufactured Home, 1968 year model by Commodore; located on S18-8**

a) **CONTENTION:** Mr. Chambless reports there is no Manufactured Home on this property.

b) **FINDINGS:**

- o 2011 & 2012 tax bills are outstanding.
- o Field visit of 04/18/2012 confirms Home in question still located at 79 North Street.
 - Lelia C Ward and Angela L Veitch are listed as owners of parcel S18-8.
 - Ms Ward and Ms. Veitch also own the adjoining parcel – S18-9.
 - As the Chattooga cadastral maps for this area are currently laid out, this Home sits across the property line dividing these two parcels.
- o Per the Georgia Dept of Driver Services, this Home is still titled in the names of Chambless and Hancock.
- o Occupant of Home reports that Ms. Ward collects rent on the Home, but states she collects it “for someone else”.

c) RECOMMENDATION:

- o Forward 2011 & 2012 bills to Mrs. Ward
- o Request ownership confirmation from Ms. Ward
- o Correct billing for 2013 to send bills “care of” Ms. Ward

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

3) **STANFIELD, MARIA G; 2012; 8 x 30 Starcraft Camper, 1999 year model; located on 67-11**

a) **CONTENTION:** Camper has been removed from property – replaced with house.

b) **FINDINGS:**

1. 2011 & 2012 tax bills are outstanding.
2. Field visit of 01/30/2012 verifies no camper on property.
 - Camper reported sold in 2009
 - 2010 bill was voided 04/15/2010

- Apparently camper account was not deleted from tax records.

c) RECOMMENDATION:

- o Void 2011 & 2012 bills
- o Camper account was deleted from tax records 04/23/2012.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

XI. Refund Request:

a. Map/Parcel: 8-2

Property Owner: Cloudland Properties LLC

Tax Year: 2011

Contention: Requesting the covenant exemption be applied to the original refund as set by the Board of Assessors during appeal ruling.

Determination: According to research, the covenant credit was not applied to the initial refund. The covenant credit should have been included due to the ruling of the Board of Assessors as notified to the property owner on January, 10, 2012.

Recommendation: Approve the refund allowing the covenant credit for tax year 2011

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

Meeting adjourned – 10:00 a.m.

William M. Barker, Chairman

Hugh T. Bohanon Sr.

David A. Calhoun

Gwyn W. Crabtree

Richard L. Richter
