

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 2, 2012

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

Regular Meeting called to order 9:05 a.m.

- A. Leonard Barrett, Chief Appraiser - present
- B. Wanda Brown, Secretary - present

I. **BOA Minutes:**

- a. Meeting Minutes April 25, 2011 – *The Board of Assessors reviewed, approved and signed.*

II. **BOA/Employee:**

- a. Assessors Office Budget: The March budget expenditure line items in question as follows:
 - i. Technical Services Computers
 - ii. Miscellaneous

These line items were verified with Ms. Martha as correct – See the 2012 **Total Amended Budget** column: Technical Services Computer now shows the amount that was showing in Miscellaneous for February. *The Board acknowledged as correct.*

- b. **CAVEAT:** Mr. Barker, Mr. Bohanon, Mr. Richter and Leonard Barrett are registered. Leonard's registration may change as discussed with the Board of Assessors in the meeting of April 25, 2012. *The Board acknowledged that Leonard will not be attending the course and Mr. Bohanon may not be attending.*
- c. Checks: *Board members received checks.*
- d. *Mr. Barker instructed adding Monday to his next time sheet.*

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. *Requesting the Board acknowledge.*

- a. **Motion to accept the 25% reduction in values for real property as suggested by the Chief Appraiser, Leonard Barrett**
- b. *Motion: Mr. Richter*
- c. *No Second to the motion and no vote*
- d. *Table Motion until next meeting: Mr. Barker, Chairman*

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 and inquired as to when these could be completed.*

- 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:** Interviews:
- a. The applicant for the 9:30 appointment may reconsider applying. *The Board acknowledged.*
 - b. *The Board acknowledged the 10 a.m. interviewee did not show.*
 - c. Jolyn Lowry Wells called April 27, 2012 to let the Board know she has found employment but she does appreciate being considered. *The Board acknowledged.*

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. **Mobile Home appeals:**

- a. **Map/Parcel: 64E-44 (1971 12x51 Manufactured Home)**

Property Owner: Ola McWhorter (represented by Ralph McWhorter – the owner of the real estate)

Tax Year: 2012

Contention: Home is not livable

Determination:

- Home on record in Ms McWhorter's name since 1994.
- Only current bill (2012) is outstanding
- For 2012 the home was valued at \$2,154
- Field inspection of 4/26/2012 indicates that the house is below livable condition – but still structurally sound.
- Home is listed at 16% physical (residual).

Recommendation:

- Put home at \$500 salvage value for tax year 2012
- Adjustment has been made for 2013

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

X. Covenants:**a. Map/Parcel: 32-38**

Property Owner: Rowlls, JP & Mary

Tax Year: 2012

Contention: Applying for conservation covenant on 19.42 acres of wildlife habitat and production of animals and livestock

Motion to accept covenant application approve and sign

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

XI. Invoices and Information Items:**a. Qpublic: Invoice # 15641: Service Period for May 2012: Balance Due \$625.00 –**
*The Board of Assessor's approved and signed.***b. The Summerville News: 3 invoices were delivered to our office from the Tax Commissioner****i. The January invoice is for the 2012 State and County Tax Advertisement mailed to Chattooga County Tax Commissioner – *Requesting verification from the Board of Assessors if this should be paid from the Assessor's office budget***

1. *The Board instructed checking last year's records to see how the bill was paid.*

2. *The Board discussed that the Tax Commissioner's budget is technically responsible for homestead/exemption advertising.*

ii. The March invoice was pre-approved by the Board on the actual billing statement for advertising Field Representative Trainee and Notice to Property Owners – *The Board reviewed, approved and signed.***c. Courses:****i. Cindy Finster completed and passed Course III – Valuation of Personal Property – *The Board acknowledged that Cindy Finster successfully completed and passed Course III.*****ii. *Georgia Assessment Administration:* Leonard suggested this course in compliance with the position held as Secretary to the Board.**

- *Wanda has reviewed the course material – It would be very helpful toward the administration aspect of her job and a tremendous help to understanding Valuation, Digest, Sales Ratio, etc.*

- *According to a prerequisites list obtained from Goldine Shaw, this course does not count toward Appraiser II. The course will be held July 16-20 in Dallas, GA. This is during the appeal process, a bad time to be gone from the office. **The Board acknowledged.***

2. Valuation of Urban Land (IVA): Wanda Brown is requesting to attend the next Course available this year allowing credits toward the Appraiser II certification. That course is Valuation of Urban Land, June 4-8, 2012 held in Statesboro Georgia.

Motion to approve request to attend Course IVA

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

XII. Refund Request:

a. **Map/Parcel:** 10-10

Property Owner: Yarbrough, Deborah

Tax Year: 2011

Contention: 2011 Valuation Appeal – Value adjustment by the County Board of Equalization

The board signed and approved.

XIII. ADDENDUM:

a. **MADDUX LARRY R JR; 2012; 36-39**

a) **CONTENTION:** Mr. Maddux requests that “Mobile/Modular Home” charged to home be removed – there is no “Mobile/Modular Home” on property.

b) **FINDINGS:**

o “Mobile/Modular Home” is listed with NO value.

- Item is not coded as a “Manufactured Home” -- an “MH”; rather it is coded as a “97”.
- This is an obsolete accessory bldg code which was used prior to the county acquiring GSI’s manufactured home valuation program.
- “09” placed in the “year” field may indicate this item was placed as a flag rather than an actual component of the property.

o A 12 x 67 Tidwell Manufactured Home had been listed on this property, but the home was removed and the account deleted for 2008.

o The 12 x 67 Tidwell, mentioned above is clearly visible in the 2007 satellite image of this property; likewise it is clearly no longer on the property on the 2009 satellite image.

o Field Visit of 04/26/2012 confirms no improvements of any kind on this parcel.

c) **RECOMMENDATIONS:**

o No action is necessary on the part of the Board of Assessors

o This item was deleted from the accessory screen of this parcel on 04/30/2012.

The Board of Assessor’s acknowledged that there is no Board action necessary

b. **MILLICAN, DANNY; 2012; 31-6** (27 x 48 Chandeaur by Chandeaur Homes; 1995 year model)

a) **CONTENTION:** Home has been reported as salvage.

b) **FINDINGS:**

- o Home is currently occupied.
 - Talked to both tenant and land owner during field visit of 04/26/2012.
 - Neither party seemed to be aware of this contention having been made.
- o This contention may be considered as "withdrawn".

b) **RECOMMENDATIONS:** No action is necessary on the part of the Board of Assessors
The Board of Assessor's acknowledged that there is no Board action necessary

c. **RAGLAND, WILLIAM; 2012; 12x55** Camelot Manufactured Home by Guerdon, 1980 year model; located on 30-60C

a) **CONTENTION:** Mr. Ragland reports that he dismantled this Home in October of 2011.

b) **FINDINGS:**

- o Home is titled in the name of Ray Burke, but in the possession of Mr. Ragland, on Mr. Ragland's property.
- o All taxes (including 2012) are paid
- o This Home has been on the tax rolls in the name of Burke since 1995.
- o Field Visit of 04/26/2012 confirms Home is no longer on property.
- o Satellite imagery is not pertinent in this review as Home was reported destroyed at a date *later* than our most recent imagery

c) **RECOMMENDATION:**

- o Refund Mr. Ragland for 2012 taxes paid on this home.
- o Home deleted from tax rolls on 4/30/2012.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

Meeting adjourned – 11:40 a.m.

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








