

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of June 27, 2012

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

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Regular Meeting called to order 9:00 a.m.

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

I. **BOA Minutes:**

- a. Meeting Minutes June 20, 2012 – *The Board of Assessors reviewed, approved and signed.*

II. **BOA/Employee:**

- a. Assessors Office Budget: The June Expenditure Report has not been received. *The Board of Assessor's acknowledged.*
- b. Checks: *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 – 50**  
**Hearings Scheduled – 0**  
**Hearing NOT scheduled as of this report – 0**  
**Remaining Appeals – 0**  
*No changes or updates to report – The Board acknowledged.*

IV. **Time Line:** Leonard will be forwarding updates via email.  
*The Board acknowledged no changes in status according to Leonard.*

V. **Pending Appeals, letters, covenants & other items:**

- a. **Map & Parcel: 00007-00000-010-000**  
**Owner Name: Smith, Nancy Wilson**  
**Tax Year: 2011 - Owner's Contention: Owner**

**2 Smith appeals  
are on hold**

value is too high.

- b. **Map & Parcel: 00015-00000-016-000**  
**Owner Name: Smith, Nancy Wilson**

**Tax Year: 2011 - Owner's Contention: Owner contends property value is too high.**  
**The Board of Assessor's questioned the reason the appeals have not been completed.**  
Leonard explained that when the appeals process was interrupted by the time line restrictions and the progress toward assessment notices and the digest, these were appeals already on hold for further research. *The Board instructed checking with Chad for status.*

## NEW BUSINESS:

VI. **Appointments:** No appointments.

VII. **Appeals and Appeal Status:** *The Board of Assessor's acknowledged.*

- a. Appeals taken: 234  
Total appeals reviewed by the Board: 173  
Pending appeals: 62  
Number of appeals in process: 11

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

- a. **Map/Parcel: 28-52**  
**Property Owner: Morgan, Charles, Milford**  
**Tax Year: 2011**  
**Contention:** Filing for new covenant on 167.12 acres for forestry, producing plants, trees and wildlife. - APPROVED
- b. **Map/Parcel: 17-21**  
**Property Owner: Morgan, Charles, Milford**  
**Tax Year: 2011**  
**Contention:** Filing for new covenant on 222.08 acres for forestry, producing plants, trees and wildlife. - APPROVED
- c. **Map/Parcel: 71-5**  
**Property Owner: Morgan, Charles, Milford**  
**Tax Year: 2011**  
**Contention:** Filing for new covenant on 40 acres for forestry, producing plants, trees and wildlife. - APPROVED
- d. **Map/Parcel: 22-16**  
**Property Owner: Morgan, Charles, Milford**  
**Tax Year: 2011**  
**Contention:** Filing for new covenant on 160 acres for forestry, producing plants, trees and wildlife. - APPROVED
- e. **Map/Parcel: 17-7A**  
**Property Owner: Morgan, Charles, Milford**  
**Tax Year: 2011**  
**Contention:** Filing for new covenant on 28.62 acres for forestry, producing plants, trees and wildlife. - APPROVED
- f. **Map/Parcel: 16-38-T12 & 16-38-T20**  
**Property Owner: Morgan, Charles, Milford**  
**Tax Year: 2011**  
**Contention:** Filing for new covenant on 20.90 and 2.95 adjoining acres for forestry, producing plants, trees and wildlife. - APPROVED
- g. **Map/Parcel: 36-37-B and 36-17**  
**Property Owner: McConnell, Gary & Diane**  
**Tax Year: 2011**  
**Contention:** Filing for new covenant on 12.99 acres and a new covenant on 10 acres for managing livestock, producing plants, trees and wildlife. - APPROVED

**h. Map/Parcel: 40-115-F**

**Property Owner: Richardson, Charles and Gayle**

**Tax Year: 2011**

**Contention:** Filing for renewal covenant on 26.20 acres for livestock and producing plants and trees. - APPROVED

**Motion to approve covenants a-h above:**

**Motion: Mr. Calhoun**

**Second: Mr. Richter**

**Vote: all in favor**

**IX. Homestead Exemptions:**

Previous letters were sent to these applicants requesting additional documentation and/or income documentation for local exemptions – These are the remaining applicants that did not respond.

***The Board approved exemption denial letters for the following applicants:***

1. Map/parcel: S41-24, property owner: Fulton, Margaret – Tax year 2012
2. Map/parcel: 13-17, property owner: Chadwick, Billy – Tax year 2012
3. Map/parcel: S21-62, property owner: Edenfield, Edna – Tax year 2012
4. Map/parcel: 19-12, property owner: Hawkins, Robert – Tax year 2012
5. Map/parcel: 40-8, property owner: Hogue, Frances – Tax year 2012
6. Map/parcel: 50A-4, property owner: Johnston, Shirley – Tax year 2012
7. Map/parcel: 74-16, property owner: Long, Michael – Tax year 2012
8. Map/parcel: M01-18, property owner: Money, Doris – Tax year 2012
9. Map/parcel: 63-69-K, property owner: Ratcliff, Dale – Tax year 2012
10. Map/parcel: 47-77, property owner: Rodgers, Johnny – Tax year 2012
11. Map/parcel: 68-101, property owner: Sanford, Ruby Dozier – Tax year 2012
12. Map/parcel: 64-81-L08, property owner: Shafer, Brenda & Johnny – Tax year 2012
13. Map/parcel: S33-83, property owner: Shropshire, Randolph – Tax year 2012
14. Map/parcel: S08-43, property owner: Siffles, Betty & Leon – Tax year 2012
15. Map/parcel: 8-23, property owner: Smith, Marie – Tax year 2012
16. Map/parcel: 78-23, property owner: Sweatman, Ellis – Tax year 2012
17. Map/parcel: 47A-90, property owner: Tudor, Alice – Tax year 2012
18. Map/parcel: 47A-79, property owner: Turnipseed, Jakie – Tax year 2012
19. Map/parcel: 52-11, property owner: William, Danny – Tax year 2012
20. ap/parcel: 63-26-A, property owner: Wooten, RL – Tax year 2012

***Motion to send denial letters***

***Motion: Mr. Calhoun***

***Second: Mr. Bohanon***

***Vote: all in favor***

***The River's exemption was discussed and Leonard agreed to follow up on the concerns pertaining to this property owner no longer residing on the property.***

**X. Invoices and Information Items:**

- a. **Invoice:** Heartland Construction Group: 2012 Construction Guide: Invoice # S 20120620-6: Invoice Date 6/20/2012 - Amount Due: \$90.00 – ***The Board of Assessor's reviewed, approved and signed.***

**XI. Refund Request:**

- a. **Map/parcel: 40-121**  
**Property Owner: Reynolds, Stacy Dwight**  
**Tax Year: 2011**

**Contention:** Property owner should have received the single homestead exemption. He signed up on time for 2011 tax year but the exemption was not applied.

**Determination:**

- 1) Property owner applied for single homestead on map/parcel 40-121 listed under Stacy Dwight Reynolds, c/o Donald Reynolds. Stacy is the owner and resides at 3830 Hwy 100 where he is requesting homestead - Verified through research in 911 records, our tax records and a phone call to his father Donald Reynolds.
- 2) The property for which the exemption was applied was map/parcel 40-122 which is actually the father's property Donald Reynolds.

**Conclusion:** Donald should have kept his elderly exemptions on map/parcel 40-122 and Stacy, his son should have received single homestead on map/parcel 40-121.

**Recommendation:** Requesting the Board review, approve and sign refund request for tax year 2011 for over taxes paid due to the property owner not rightfully receiving his exemption.

**Motion to accept recommendation:**

**Motion: Mr. Calhoun**

**Second: Mr. Bohanon**

**Vote: all in favor**

**XII. Personal Property:**

- a. Requesting the Board's signatures on two previously approved Freeport applications from last week. *The Board of Assessor's reviewed and signed.*

**XIII. Addendum:**

- a. Mr. Barker questioned updates on the Ballard/Clark status – *Leonard informed the Board that records requested by attorneys are being sent to the County Commissioner's conference room by the end of the week.* Copies of missing reviews were discussed with Attorney Chris Corbin
- b. **DIGEST YEAR: 2013**  
**DIGEST ITEM: REASON FOR CHANGE CODES**  
**EFFECTED ASPECT: 2013 ASSESSMENT NOTICES**

**Background:**

1. For 2013 the official Reasons for Change required to appear on the county's annual notice of assessment were updated.
  - a) Categories of changes were grouped together.
  - b) Duplications were deleted.
  - c) Reason codes used as "flags" and "notations" were deleted.
  - d) Attempt was made to clarify ambiguous descriptions.
  - e) The new "Reasons" list has been in use since fieldwork began for 2013.

2. Additionally for 2013, changes in the appraisal software were necessary to comply with the expiration of the states partial valuation freeze.
  - a) Changes to the programming were made by the software firm Governmental Systems, Inc.
  - b) Application and update of software changes were also done by Governmental Systems, Inc.
3. In the process of making these updates and changes, the new "Reasons" list was partially overwritten by the original list used for 2012 and previous.
  - a) The error was not discovered for approx 2 weeks after its occurrence.
  - b) Local backups are not kept that long.
  - c) Off-site backups were not working properly during that period.
  - d) It appears that for 2013 this error is not "fixable".
4. The effect on the 2013 Annual Assessment Notices is that many of our accounts can receive notices that include erroneous or non-applicable reasons for change.
  - a) Example: Instead of "Open Porch converted to Screen Porch" notice will read "Correct Land Neighborhood Factor".
  - b) **NOTE:** Should not affect codes dealing with:
    - i. Properties coded as 2012 sale prices
    - ii. Removal of "frozen" values
    - iii. Properties losing 1-year sales price value.

**Recommendations:**

1. Add a new "Reason" to print on all 2013 notices stating: Due to computer error "Reason for Change" may not be correct.
2. Notify media outlets of error.
3. Put notification on website

***Motion to accept recommendation***

***Motion: Mr. Richter***

***Second: Mr. Bohanon***

***Vote: all in favor***

- c. **CATEGORY: Disabled Veterans' (& Surviving Spouse) Exemption**  
**DIGEST YEAR: 2011, 2010, 2009**  
**ISSUE: CHANGE IN EXEMPTION AMOUNT**

**Background:**

5. On Thursday 06/21/2012, this office received notice that the exemption amount accruing to recipients of the Disabled Veterans' Exemption should be \$ 63,780.
6. The new exemption amount was entered into the system 06/25/2012.
7. Included with the above notification, was a second document indicating that this change in exemption actually took place years previously:
  - a) In 2008 – changed from \$ 50,000 to \$ 60,000.
  - b) In 2009 – changed from \$ 60,000 to \$ 63,780.
  - c) For the tax years 2008 through 2011, qualified recipients of this exemption in Chattooga County have been receiving a \$ 50,000 exemption.
8. This would indicate that for those years qualified recipients of this exemption, whose gross assessments exceeded \$ 50,000, have not been receiving their full exemptions.

- a) For 2011 this would constitute 4 accounts
- b) For 2010 this would constitute 9 accounts
- c) For 2009 this would constitute 11 accounts
- d) For 2008 this would constitute 7 accounts

**Recommendations:**

1. Refund any tax overpayments applicable to the indicated accounts for the appropriate tax years back to 2009.
2. No refunds should be considered for 2008 as the deadlines for applying for a refund on these accounts (per O.C.G.A. §48-5-380) have expired.
3. As those receiving this exemption that are 70+ years of ages may qualify for additional exemptions, for 2013 those property owners receiving a homestead "5" should be contacted and informed of additional exemptions.

*The Board of Assessor's instructed sending this to Attorney Chris Corbin for his review.*

d. **Map & Parcel:** N/A  
**Owner Name:** N/A  
**Tax Year:** 2012

**Concern: 2012 preliminary consolidation to 2011 consolidation comparison.**

**Determination:** Data base consolidation reports indicate the following decreases from 2011 to 2012.

1. Unincorporated.
  - a. Gross Taxable -17,089,582 - 40%.
  - b. Net Taxable -24,159,283 - 40%.
2. Incorporated.
  - a. Gross Taxable 7,328,179 - 40%.
  - b. Net Taxable -13,383,194 - 40%.
3. County School.
  - a. Gross Taxable -19,675,074 - 40%.
  - b. Net Taxable -26,533,113 - 40%.

**Conclusion:**

1. Please find attached a spread sheet showing property categories decreasing and increasing.
2. Preliminary numbers above and in spread sheet reflect value adjustments based on market adjustments to residential and commercial buildings and land as adopted by the Board on 05/30/2012.
3. Preliminary numbers above do not include all covenant adjustments, local exemption adjustments, etc.
4. Most of the covenants and local exemptions, however, are included in the above numbers.
5. The 37,542,477 reduction in Net Taxable represents approximately 6.76% of the 555,277,949 Gross total digest for tax year 2011.

**Recommendations:**

- a. Examine attached spread sheet.
- b. Give instructions for further action if needed.

*The Board of Assessor's reviewed and gave no further action.*

- e. **Map & Parcel: NA**  
**Owner Name: NA**  
**Tax Year: 2012**

**Concern: Board of Assessors had questions concerning small acres under covenant.**

**Determination:** 2011 property tax digest indicates the following:

4. There are a total of 1251 covenants in force on the 2011 property tax digest.
5. Of the 1251 covenants 139, (approx. 11%) are 10 acres or less. The 139 covenants range from beginning in 2003 through 2011.
6. Of the 139 covenants 10 acres or less, 74 are unimproved, 37 have homestead exemptions and the remaining 28 have non-homestead improvements located thereon.
7. For ease of calculation, the tax savings was estimated on the 74 unimproved covenants 10 acres and less. The total tax savings for tax year 2011 for these 74 unimproved properties was approximately \$15,428. The median savings for each of the 74 properties was \$208.50 and the average was \$209.09.
8. Accompanying this review is a spread sheet illustrating the above.

**Conclusion:** If tax savings data is needed on the 65 properties that have improvements, please advise.

**Recommendations:** After examination and discussion, please advise if any or what action is to be taken concerning the above issue.

***The Board reviewed, discussed and signed review acknowledgement.***

f. **Dear Board Members:**  
**Please find following preliminary information concerning the sale of property taking place in the year 2011.**

- I. Total transfers of unimproved residential tracts 5 acres or less.
  - a. 19 transactions including 1 "Bank Sale".
  - b. 18 transactions (non-Bank Sales) have the following statistics:
    - i. The 18 properties sold for a total of \$143,000.
    - ii. They have a total 2011 tax value of \$126,505.
    - iii. Median sale price = \$9,000.
    - iv. Median price per acre = \$3,625.
    - v. Median tax value = \$8,000.
    - vi. Median tax value per acre = \$3,138.
    - vii. Median ratio = 0.3416.
    - viii. Average sale price = \$8,418.
    - ix. Average sale price per acre = \$4,610.
    - x. Average tax value = \$7,441.
    - xi. Average tax value per acre = \$3,479.
    - xii. Average ratio = 0.3834.
  
- II. Total transfers of unimproved residential tracts 2 acres or less.
  - a. 10 transactions including 1 "Bank Sale".
  - b. 9 transactions (non-Bank Sales) have the following stats:
    - i. The 9 properties sold for a total of \$55,700.
    - ii. They have a total 2011 tax value of \$38,292.
    - iii. Median sale price = \$8,000.

- iv. Median sale price per acre = \$5,875.
- v. Median tax value = \$3,391.
- vi. Median tax value per acre = \$4,657.
- vii. Median ratio = 0.3074.
- viii. Average sale price = \$6,963.
- ix. Average sale price per acre = \$6,553.
- x. Average tax value = \$4,787.
- xi. Average tax value per acre = \$4,165
- xii. Average ratio = 0.3211

**III. Summary.**


- a. Based on the above data the category 5 acres and less residential unimproved is approximately 10% below the 38% target ratio.
- b. Based on the above data the category 2 acres and less residential unimproved is approximately 12% below the 38% target ratio.
- c. Residential unimproved includes rural, urban and city residential properties. There are several valuation tables for each of these areas. Some of the urban and city residential area are based on a value per front foot unit value which may be different from one subdivision to another. Those valuation tables that are based on land class include approximately 100 different land classes for 5 acres and less. For each acreage level 5 acres and less there is a base value for each of the 100 land classes. Therefore, there are approximately 500 entries in the valuation table that would be modified to adjust land values on 5 acres and less for the land class category only.
- d. The residential unimproved properties 5 acres and less account for approximately 2,791 parcels representing approximately 19.3% of the approximately 14,454 parcels in Chattooga County.
- e. The number of sales for this category (17) is less than 1% of the number of properties (2,791) that they represent.
- f. 12 of the 17 sales (or 70%) represent the land class category. Only 5 of the 17 sales (or 30%) represent values per front foot or "tract value" methods of valuation. The land class value tables represent the rural and urban unincorporated areas. In the unincorporated area there are approximately 1600 unimproved residential properties 5 acres of less that are valued by the land class method.
- g. The recommended time line for notices of value has already passed. The time frame for being able to mail tax bills so they will not be due after December is approaching.

V. **Recommendation:** Due to the amount of time required to modify and verify updates in approximately 500 valuation table base values and the time constraints with the 2012 property tax digest completion, it is recommended this issue be re-examined in conjunction with the sales of property during the year 2012 and appropriate adjustments be made for the tax year 2013.

- i. *Motion to accept recommendation*
- ii. *Motion: Mr. Bohanon*
- iii. *Second: Mr. Richter*
- iv. *Vote: all in favor*

XIV. Meeting adjourned – 9:50 a.m.

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

  
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