

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 1, 2012

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

Regular Meeting called to order 9:04 a.m.

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

I. **BOA Minutes:**

- a. Meeting Minutes July 25, 2012 – *The Board of Assessors reviewed, approved and signed.*

II. **BOA/Employee:**

- a. Assessors Office Budget: The July Expenditure has not been received. *The Board of Assessor's acknowledged.*
- b. Times Sheets: *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 – 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. Leonard added assessment notices being sent out to the time line updates. *The Board acknowledged.*

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

- a. 2011 Appeals taken: 234
Total appeals reviewed by the Board: 178
Pending appeals: 56
Number of appeals in process: 11

- 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.

Mr. Smith visited the office several times over the 2011 appeal period. He also visited the office again on July 18, 2012 inquiring as to why his appeals have not been completed.

Note: These were among the appeals placed on hold during the preparation for tax year 2012 records and assessments. The appeal process has just recently begun to pick back up. Mr. Smith took 2 appeals forms with him to appeal the same property for tax year 2012. Mr. Smith did not fill out or sign the 2012 appeal forms in the office.

NEW BUSINESS:

VI. 2012 Appeals and Appeal Status: *The Board reviewed and acknowledged.*

- a. 2012 Appeals taken: 54
 Total appeals reviewed by the Board: 9
(9 Pending the approval of covenants and homesteads submitted below as appeals)
 Pending appeals: 45
 Number of appeals in process: 9 on this agenda
- b. **Map/parcel: 28-2-A**
Property Owner: Fisher, Shirley
Tax Year: 2012
Contention: Covenant was previously denied on 55 acres
Determination: In accordance with O.C.G.A. 48-5-7.4 the covenant can be accepted during the appeal period.
 1) The covenant was previously denied by the Board on April 18, 2012.
 2) The denial was due to the covenant being filed on April 11, 2012 past the April 1, 2012 deadline.
 3) The property owner received a letter informing her that she could re-apply during the appeal period within 45 days of receiving his assessment notice.
 4) In accordance with O.C.G.A. 48-5-7.4 the covenant can be accepted during the appeal period.
Recommendation: Approve the covenant for tax year 2012.
Motion to accept recommendation
Motion: Mr. Calhoun
Second: Mr. Richter
Vote: all in favor
- c. **Map/parcel: 48-40H**
Property Owner: Moore, Gene and Gladys
Tax year: 2012
Contention: Filing for a new covenant in lieu of an appeal on 45.12 acres for agricultural use in producing plants, trees and wildlife.
Determination: In accordance with O.C.G.A. 48-5-7.4 the covenant can be accepted during the appeal period.
Recommendation: Approve the covenant for tax year 2012.
Motion to accept recommendation
Motion: Mr. Richter
Second: Mr. Bohanon
Vote: all in favor

d. **Map/parcel: 29-26****Property Owner: Moore, Gene and Gladys****Tax year: 2012****Contention:** Filing for a new covenant in lieu of an appeal on 34.50 acres for agricultural use in producing plants, trees and wildlife.**Determination:** In accordance with O.C.G.A. 48-5-7.4 the covenant can be accepted during the appeal period.**Recommendation:** Approve the covenant for tax year 2012.**Motion to accept recommendation****Motion: Mr. Richter****Second: Mr. Bohanon****Vote: all in favor**e. **Map/parcel: 25-73-B****Property Owner: Keen, Jeff****Tax Year: 2012****Contention:** Covenant was previously denied on 15.12 acres**Determination:** In accordance with O.C.G.A. 48-5-7.4 the covenant can be accepted during the appeal period.

1) The covenant was previously denied by the Board on April 18, 2012.

2) The denial was due to the covenant being filed on April 9, 2012 past the April 1, 2012 deadline.

3) The property owner received a letter informing him that he could re-apply during the appeal period within 45 days of receiving his assessment notice.

4) In accordance with O.C.G.A. 48-5-7.4 the covenant can be accepted during the appeal period.

Recommendation: Approve the covenant for tax year 2012.**Motion to accept recommendation****Motion: Mr. Richter****Second: Mr. Calhoun****Vote: all in favor**f. **Map/parcel: 3-26****Property Owner: Phillips, James****Tax Year: 2012****Contention:** Letter from property owner as follows:**Dear Sir:**

This property at Cloudland is and has been for 43 years my primary residence. Homestead was left off in error. I will appreciate you correcting this for the tax bill. Tax bills and insurance bills, etc. go to my sons address in Florida so they get paid. I am getting old and tend to forget about things sometimes. Thanks

Sincerely, Jim Phillips • HC 655 Box 150 • Menlo, GA 30731

Determination: The homestead may have been removed due to the address change. According to 911 records, James (Jim) Phillips lives on the property of which his homestead has been removed.**Recommendation:** Approve re-applying the homestead exemption to property/map 3-26 for tax year 2012.**Motion to accept recommendation****Motion: Mr. Calhoun****Second: Mr. Richter****Vote: all in favor**

g. **Map/parcel: 72-34-12****Property Owner: Lecker, Charles****Tax Year: 2012****Contention:** Property owner does not want the homestead exemption**Determination:** Exemptions were applied for and approved. The property owner decided that they do not want the exemptions. The property owner signed an appeal form stating they do not want the exemptions.**Recommendation:** Remove exemptions as requested by the property owner.**Motion to accept recommendation****Motion: Mr. Richter****Second: Mr. Bohanon****Vote: all in favor**h. **Map/parcel: 8-79****Property Owner: Woodcock, Edward****Tax Year: 2012****Contention:** Property owner contends he picked up an exemption form to take home and later mailed in to the office.**Determination:** There was no record on file of an exemption application for Edward Woodcock. There is no electronic copy in the homestead exemption file. Mr. Woodcock is filing for single homestead only (they moved here this year).**Recommendation:** Requesting the Board's instructions**Motion to send property owner a letter that there was no record of an application for tax year 2012 and inform the property owner that the application filed in July 2012 will be accepted for tax year 2013.****Motion: Ms. Crabtree****Second: Mr. Bohanon****Vote: all in favor**i. **Map/parcel: 77-17****Property Owner: Cordle, Max****Tax Year: 2012****Contention:** Local exemptions weren't applied before assessment notice was sent**Determination:**

- 1) The local exemptions which Mr. Cordle applied for have been approved by the Board.
- 2) The approved exemptions did not get keyed in before the assessment notices went out.
- 3) The exemptions were, however; correct by the time Mr. Cordle came in to file an appeal after receiving his notice.

Recommendation: Requesting the Board sign acknowledgement that the local exemptions have been entered for map/parcel 77-17.**The Board signed acknowledgement.**j. **Map/parcel: S21-62****Property Owner: Edenfield, Edna****Tax Year: 2012****Contention:** Filed for local school and local county exemptions in November 2011.**Determination:**

- 1) The application was processed for the 2012 tax year.

2) The property owner received a letter requesting her income documentation in order to complete the application process.

3) The Board denied the exemptions on June 27, 2012 when no response or income documentation came from the property owner.

4) The property owner submitted the income documentation on July 27, 2012 and filed an appeal requesting the exemptions.

Recommendations: The property qualifies for the local exemptions. Requesting the Board approve for tax year 2012.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

k. **Map/parcel: 48-69-L15**

Property Owner: Cox, Clytie

Tax Year: 2012

Contention: Local exemptions weren't applied before assessment notice was sent

Determination:

1) The local exemptions which Ms. Cox applied for have been approved by the Board.

2) The approved exemptions did not get keyed in before the assessment notices went out.

3) The exemptions were, however; correct by the time Ms. Cox called our office inquiring about her notice.

4) We took an appeal form over the phone in order be sure the property owner could file as an appeal if necessary

Recommendation: Requesting the Board sign acknowledgement that the local exemptions have been entered for map/parcel 48-69-L15.

The Board signed acknowledgement.

VII. **Covenants:**

a. **Map/parcel: 75-25**

Property Owner: Dawson, Kenneth and Rebecca

Tax Year: 2012

Contention: Filing covenant application for continuation on 40.18 acres

Determination: The property owner added his wife Rebecca Dawson to his property deed. This would require her to sign a continuation covenant.

Recommendation: Requesting the Board review, approve and sign.

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Calhoun

Vote: all in favor

VIII. **Invoices and Information Items:**

a. **Georgia Code:** Official Code of Georgia annotated: Volume 36: Invoice #3419231X: Amount Due \$14.22 – ***The Board reviewed, approved and signed.***

b. **Georgia Code:** Official Code of Georgia annotated: Volume 37: Invoice #3419231X: Amount Due \$14.22 – ***The Board reviewed, approved and signed.***

- c. **Map Layers: Qpublic: Addition of Land Lots: Invoice #120232: One Time Fee Amount Due \$200.00 – *The Board reviewed, approved and signed.***
- d. **Emails:**
 - i. **Georgia Real Estate Appraisers Board:** Letter from the Georgia Real Estate Commissioner: *The Board acknowledged reviewing the letter.*
 - ii. **EEOC:** email to Board pertaining to mail received concerning the EEOC cases – *Leonard is requesting advice on how to proceed.*
Mr. Barker, chairman moved this item to the end of the agenda to discuss in executive session.

IX. Refund Request:

- a. **Map/parcel: 10-10**
Property Owner: Yarbrough, Deborah
Tax Year: 2011
Reason for refund: 2011 valuation appeal – Value adjusted by the County Board of Equalization March 26, 2012.
The Board reviewed and signed the refund.

X. Addendum: Appeals

- a. **Map/Parcel 28-2**
Property Owner: Rodney Wood
Tax Year: 2011

Contention: Appealing Value - Property owner states value to high.

Determination:

- 1) Our subject has 19.14 acres of land with a value of \$58,951 & a building value of \$37,062 and a total FMV of \$96,013
- 2) Subject's building value is \$37,062 with 2076 sq ft. Square foot value is \$17.85.
- 3) The comparables are all sales with physical depreciation ranging from 54 to 76%
- 4) The subject falls below these comparables at \$17.85 per sq. ft. After further inspection of house on 7-17-2012 noticed bad siding around foundation area that was sagging.
- 5) The physical damage on this house indicates house more resembles comparables with physical depreciation near 50%.

Recommendation: Lower physical depreciation from 60% to 51%. This would lower the building value from \$37,062 to \$33,356 and total FMV from \$96,013 to \$92,307 for 2011 tax year.

KL & JP

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

XI. Executive Session

Motion to go into executive session at 9:30 a.m.

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

Motion to come back to regular session at 9:35 a.m.

Motion: Mr. Bohanon

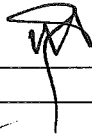
Second: Mr. Richter

Vote: all in favor

XII. Additional Item: *Mr. Barker instructed noting that a meeting is to be set with Mt. Vernon Mills.*

XIII. Meeting adjourned – 9:40 a.m.

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



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