

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 15, 2012

Attending:

Hugh T. Bohanon Sr.
David Calhoun
Gwyn W. Crabtree
Richard L. Richter

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 August 8, 2012 – *The Board of Assessors reviewed, approved and signed.*
- b. Affidavit of Presiding Officer: Requesting the Chairman, Mr. Barker review and sign two affidavits. *Mr. Barker is currently in Oklahoma; the Board instructed bringing this item back to the chairman next meeting on Wednesday, August 22, 2012.*

II. BOA/Employee:

- a. Assessors Office Budget: The July Expenditure has not been received. *The Board of Assessor's acknowledged.*
- b. Time Sheets PE: 8/14/2012: *The Board reviewed, approved and signed.*
- c. Vacation/Sick Time Report: Total hours remaining for each employee - semi annual report for the Board of Assessor's to review. *The Board reviewed and discussed acknowledging remaining hours for each employee.*
- d. Mail: Forest Management: Mike McKenstry advertising timber management. – *The Board acknowledged.*

III. BOE Report: Roger to forward via email an updated report for Board's review.

- a. **Total Certified to the Board of Equalization – 54**
Cases Settled – 50
Hearings Scheduled – 0
Hearing NOT scheduled as of this report – 4
Remaining Appeals – 4
The Board of Assessor's acknowledged updates.

IV. Time Line: Leonard will be forwarding updates via email. *The Board acknowledged there are no new updates at this time.*

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

- a. **2011 Appeals taken: 234**
Total appeals reviewed by the Board: 183
Pending appeals: 51
- 2012 Appeals taken: 106**
Total reviewed by the Board: 18 through today
Pending appeals: 88

- b. **Map & Parcel: 00007-00000-010-000 - Owner Name: Smith, Nancy Wilson**
Tax Year: 2011 - Owner's Contention: 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 appeal forms in the office.

The Board acknowledged these appeals are still on hold.

NEW BUSINESS:

VI. 2011 Appeals:

- a. **Map & Parcel: 29-57**
Owner Name: PARKER, WILLIAM H
Tax Year: 2011

Owner's Contention: 1) LAND IS NOT WORTH \$ 1,800 / ACRE
 2) HOUSE IS NOT WORTH \$ 80,000

Determination:

1. 2011 Total FMV = \$ 294,491
 - a) Land = \$ 204,780 for 108 acres (averages \$ 1,896 / acre).
 - b) House = \$ 87,745 for 1,674 SqFt (\$ 52.42 / SqFt)
 - c) Outbldgs = \$ 1,966 for 28x20 UTB & 22x20 Carport

2. LAND
 - a) Used for pasture, growing hay, and timber – is under CLU covenant.
 - b) As GOOD access along Dovers Cut Road, GOOD access along Weems Road, and GOOD access along Parker Road.
 - c) Topography is rolling with no major rough or steep areas.
 - d) The majority of the soil on this property is of AVERAGE or better quality.
 - e) Has a 4-5 acre pond which is not on record.
 - f) Of 5 neighboring parcels (4 adjacent to the Subject), 4 were valued at a higher average value per acre than the Subject.
 - g) Of Eight 2010 sales of large acreage land (35.7 to 152.02 acres) 5 sold for per acre values higher than the Subject's 2011 per acre value. (Sales indicate a value in excess of \$ 2,000 per acre).

CONCLUSIONS:

- ✓ The property has no major defects that would adversely affect its value.
- ✓ The property was not appraised excessively in relation to neighboring properties.
- ✓ The property was not appraised higher than sales of similar properties can support.

3. HOUSE

- a) Appellant indicated that \$ 70,000 would be maximum value of the House. (\$ 41.82 / SqFt).
- b) A study of ten 2010 comparable house sales seems to indicate a market value of approx. \$ 66 / SqFt (\$ 64 median and \$ 68 average).

- c) Using the land values of these sales as the land component for the subject, its indicated FMV appeared to be approx \$ 58 / SqFt.
- d) Applying the Subject's per acre value to 3 acres (a midrange number of acres in relation to the sales) and adding that to the \$ 87,745 house value, returns a unit value of \$ 55.81 / SqFt.

CONCLUSIONS:

- ✓ The major defect of the Subject (in relation to the sales) appears to be location; which seems to be allowed for in its 2011 appraised value.
- ✓ The Subject was not appraised higher than sales of similar properties can support.

Recommendations:

1. Leave the property valued at \$ 294,491 for 2011.
2. Add the pond to the account for 2013.

Motion to accept recommendations

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

VII. 2012 APPEALS:

a. APPEAL WAIVERS:

- i. Map/parcel: 40-110 - Property Owner: Ramsey, William D.
Tax Year: 2012**

Contention: Signed appeal waiver and release

Recommendation: Requesting the Board's review and signature of chairman

The Board instructed returning this item to the next agenda of August 22, 2012.

- ii. Map/parcel: 40A-8A - Property Owner: Ramsey, William D.
Tax Year: 2012**

Contention: Signed appeal waiver and release

Recommendation: Requesting the Board's review and signature of chairman

The Board instructed returning this item to the next agenda of August 22, 2012.

- b. Map/parcel: 58-34-L03
Property Owner: Neighbors, Ronald R.
Tax Year: 2012**

Contention: Owner contends he meets the income requirements – said he would bring supporting documentation.

Determination:

- 1) The property owner came in on 7/30/2012 to appeal the Board decision to deny his state school tax and double homestead exemptions.
- 2) The net income requirement is \$10,000 to qualify for state exemptions.
- 3) A tax summary provided by the property owner indicates the Federal adjusted gross income to be \$59,950 and the Federal taxable income to be \$36,100.
- 4) This was a tax summary not the actual tax return

Recommendation:

- 1) Request the federal and state tax return as income documentation – if tax return income meets requirements, and then approve exemptions.
- 2) If the tax return income is not submitted or doesn't meet requirements leave Board decision of May 9, 2012 as is for tax year 2012.

Motion to send letter informing the property owner of the income documentation that has been received and reviewed by the Board and request additional income documentation such as the Federal and Georgia tax return information.

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

c. **Map/parcel: 66-37**

Property Owner: Ingram, Danny Lee

Tax Year: 2012

Contention: Owner contends the homestead was removed in error – camper burned but owner moved another camper to site and continued residence on property.

Determination:

- 1) The property owner came in on 7/6/2011 and said house burned in 2009.
- 2) A fire report was requested and received on 7/11/11.
- 3) The RV camper and truck camper were removed from our records then the homestead was removed on 7/11/11.
- 4) According to 911 records there is a camper presently located at 126 Mountain Side Lane and is occupied by Danny Ingram.
- 5) According to aerial photography research there are structures visible on the property map/parcel 66-37 verified as 126 Mountain Side Lane.
- 6) Research in the white pages indicates Danny Ingram having the 126 Mountain Side Lane address.

Recommendation: Requesting the Homestead exemption is re-applied for 2012.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

d. **Map/parcel: 35-5-C**

Property Owner: Weaver, Steven

Tax Year: 2012

Contention: Filing for 2012 covenant in lieu of an appeal on 36.44 acres.

Determination:

- 1) The property is used for timber.
- 2) The aerial photography shows woodland – see photo on file.
- 3) The property is to be transferred from Katherine Ledford to Steven Weaver once the deed is recorded and 2012 transfers begin.

Recommendation: Requesting the Board of Assessor's approve and sign the covenant application.

The Board instructed sending this item back to be processed as a 2013 application. The covenant for property owner can only be applied to the owner of the property as of the first of the year and this property wasn't purchased until 2012.

VIII. Covenants:

- a. **Map/parcel: 33-6**
Property Owner: Millwood, Lamar
Tax Year: 2011

Contention: Filing release of covenant for 2011 and 2012.

Determination:

- 1) Mr. Millwood sold the property to Mark Pickett.
- 2) An NOD was prepared and sent to the Tax Commissioner.
- 3) A bill was made for the NOD and the penalty has been paid for breach of covenant.

Recommendation: Requesting the Board of Assessor's approve and sign the release of covenant.

Motion to accept recommendation

Motion: Mr. Ricther

Second: Mr. Calhoun

Vote: all in favor

- b. **Map/parcel: 81-27**
Property Owner: Riggs Land LLC
Tax Year: 2009

Contention: Filed for Forest Land Conservation

Determination:

- i. The Board approved the covenant
- ii. The property owner signed at the bottom on the wrong line
- iii. A new application was prepared and the property signed in the correct box

Recommendation: Requesting the Board acknowledge and sign the corrected application.

The Board reviewed, approved and signed the corrected application.

IX. Homestead Exemptions:

- a. **Map/parcel: m03-12**
Property Owner: Mitchell, Dewey C
Tax Year: 2012

Contention: Filing for homestead exemptions.

Determination:

- 1) Property owner filed an application only for local exemptions.

- 2) The income requirements to qualify for local exemptions were not met.
- 3) A letter was sent to the property owner to request regular/state exemption application be completed.
- 4) The property owner has returned the correct application and meets the requirements to receive state exemptions.

Recommendation: Requesting the Board of Assessor's approve the state/homestead exemptions for tax year 2012

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

X. Invoices and Information Items:

a. Invoices:

- i. Summerville Tire and Alignment:** Chattooga Assessor's Auto: Invoice #032964; Acct. # 10-1550-52-2240: Amount \$36.00 – **The Board reviewed, approved and signed.**
- ii. Office Supplies:** Office Depot: Account # 1100 – Invoice #609569835001: Invoice Date 5/11/2012- Due 6/16/2012: Amount Due \$84.80 – **The Board reviewed, approved and signed.**
- iii. Office Supplies:** Office Depot: Account # 1100 – Invoice #609570034001: Invoice Date 5/11/2012- Due 6/16/2012: Amount Due \$1.94 – **The Board reviewed, approved and signed.**
- iv. Office Supplies:** Office Depot: Account # 1100 – Invoice #614588201001: Invoice Date 6/18/2012- Due 7/20/2012: Amount Due \$65.43 – **The Board reviewed, approved and signed.**
- v. Office Supplies:** Office Depot: Account # 1100 – Invoice #617017452001: Invoice Date 7/16/2012- Due 8/18/2012: Amount Due \$60.82 – **The Board reviewed, approved and signed.**

b. Information Items:

- i. Auto Insurance Membership:** ACCG-IRMA: County liability coverage: **The Board of Assessor's acknowledged.**

XI. Refunds:

- a. Map & Parcel: 8-2-L10**
Owner Name: RHODES JOSEPH & MARY
Tax Year: 2010

Owner's Contention:

1. Owner did not get refund on Board of Assessors adjustment of value for tax year 2010.

Determination: property records indicate the following:

1. Owner purchased property 10/22/2008.
2. Property value estimated for property taxes for tax year 2009 at \$150,000.
3. Notice of value sent for tax year 2010 reducing value from \$150,000 to \$139,500. Owner returned value for tax year 2010 at \$80,000.
4. Owner appealed value for tax year 2010 on 07/19/2010 through agent Steve Baker.
5. Board of Assessors action of 12/15/2010 set value at \$95,000.

6. Owner paid taxes based on 85% of the notice value of \$139,500 ($\$139,500 \times 0.85 = \$118,575$).
7. Records do not indicate refund of overpayment was made to owner.

Conclusion:

Owner did not get refunded for overpayment of taxes based on Board of Assessors action of 12/15/2010.

Recommendations:

Refund overpayment of taxes.

Reviewer's Signature: Leonard Barrett Date: 08/13/2012

Motion to accept recommendation to refund overpayment of taxes

Motion: Mr. Richter

Second: Ms. Crabtree

Vote: all in favor

XII. Addendum Items:

- a. **Map/parcel: 81-35**
Property Owner: Mitchell, William
Tax Year: 2012

Contention: Filing for covenant in lieu of an appeal on 70.52 acres.

Determination:

- 1) The property owner did not complete the questionnaire a part of the application – later completed by phone
- 2) The property is 70.52 acres of woodland located just west of Haywood Valley Rd.
- 3) According to aerial photo 2011 there is completely full woodland then in the 2012 aerial photo there is cutting activity showing large rows of timber cut down

Recommendation: Requesting the Board review, approve and sign covenant.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Ms. Crabtree

Vote: all in favor

- b. **Ragland Oil Map/parcel S23-6 Refund Form**

- i. Value previously set by the Board of Assessors
- ii. Value change resulted in a refund
- iii. Requesting the Board review and sign refund form

Motion to accept and sign refund form

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

c. Stubbs, John: Forest Land Protection

- i. Family of deceased to apply in their name
- ii. Applications completed as required
- iii. Requesting the Board review, approve and sign

Motion to accept Forest Land Covenants for Stubbs, John estate Map/parcel 25-12-10 at 72.26 acres and map/parcel 25-13-10 at 541.75 acres.

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

XIII. Additional Items:

a. Carports being taxed differently:

- i. Ms. Crabtree inquired about the subject of how carports are to be entered into the database and taxed
- ii. Some residences with carports are taxed and some found not to be taxed.

The Board instructed picking up the carports as they are found during field work to correct the tax records that should have carports.

XIV. Meeting adjourned – 10:00 a.m.

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

[Signature]

HTB

DAC

[Signature]
