

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 19, 2012

Attending: William M. Barker
Hugh T. Bohanon Sr.
David A. 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 September 12, 2012 – *The Board of Assessors reviewed, approved and signed.*

II. **BOA/Employee:**

- a. *Board members received checks.*
- b. **Assessor Re-Certification:** Email forwarded to the Commissioner's office and to the Board pertaining to total cost per Board member to register for the Assessor Re-Certification Course in November, 2012.
 - i. *Motion to approve registration for Board members to take the Assessor Recertification Course November 12-14, 2012.*
 - ii. *Motion: Mr. Bohanon*
 - iii. *Second: Mr. Richter*
 - iv. *Vote: all in favor*
 - v. *The Board instructed proceeding with the registration forms and forwarding to the Commissioner's Office*
- c. **Certification for Field Representative Trainee** – Email forwarded to Ms. Martha in the Commissioner's office and to the Board with information pertaining to Course IA schedule and expense. *The Board instructed following up with the Commissioner to determine the status.*
- d. **Employee Group Session:**
 - i. *The Board of Assessor's and all the office staff attended the group session to discuss any concerns or ideas of the overall office function.*
 - ii. *The Board acknowledged the progress of Kenny Ledford, the field trainee and Johnny Pledger who is training the new field representative.*
 - iii. *Cindy Finster voiced her concerns about the office staff not being allowed to attend courses for the remainder of the year. Cindy was registered for a course and had to cancel. The Board acknowledged her concern. Board members Mr. Richter and Mr. Barker have discussed the need for training and courses with Commissioner Winters.*

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

- a. **Total Certified to the Board of Equalization – 58**
Cases Settled – 49
Hearings Scheduled – 3
Remaining Appeals – 6
The Board acknowledged and discussed.

IV. **Time Line:** Leonard will be forwarding updates via email. *The Board inquired about the status of the time line.*

- a. *Leonard Barrett, chief appraiser informed the Board that Kathy Brown, Tax Commissioner is in the processing of printing the digest for our office.*
- b. *Mr. Barker inquired about the date being changed for when tax bills would be due. Leonard verified that the tax bill date has not been changed per Kathy Brown. The date will remain December 20, 2012.*

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

- | | |
|--|---------------------------------|
| a. 2011 Appeals taken: 234 | 2012 Appeals taken: 153 |
| Total appeals reviewed by the Board: 193 | Total reviewed by the Board: 24 |
| Pending appeals: 41 | Pending appeals: 129 |

The Board acknowledged the appeal status as they were verbally updated during the meeting. The status above was incomplete for the meeting.

- 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.

Determination: Currently the value on this property is \$97,998. The value per acre is \$1,106. After comparing this property to 6 other properties, the average price per acre of all the comparable properties is \$1,795. The average sales price for large acre tracts in 2011 was \$1,903.

Recommendations: Chad recommends leaving the value as is. Compared to the other properties, this property is valued less per acre than the average of the other properties.

Motion to accept recommendation:

Motion: *Mr. Calhoun*

Second: *Mr. Richter*

Vote: *all in favor*

- c. **Map & Parcel: 00015-00000-016-000**
Owner Name: Smith, Nancy Wilson
Tax Year: 2011

Owner's Contention: Owner contends the property value is too high.

Determination: Currently the value on this property is \$187,560. The value per acre is \$1,200. After comparing this property to 6 other properties, the average price per acre of all the comparable properties is \$2,063. The average sales price for large acre tracts in 2011 was \$1,903.

Recommendations: Chad recommends leaving the value as is. Compared to the other properties, this property is valued less per acre than the average of the other properties.

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.

1. Board instructed Chad/Roger to complete the Smith appeals above and/or Leonard to check with them for status. The appeals are with Chad, however; he has been working transfers and has not gotten back to these appeals as of July 30/2012.
2. Appeals are with Leonard for review as of 8/27/2012
3. Appeals returned to Chad for revisions as of 8/28/2012
4. The Board instructed in meeting of September 12, 2012 - the Smith appeals must be completed before submitting any other appeals for the Board to review.

Update: The Smith appeals are ready for the Board to review meeting of September 19, 2012 per Chad Bierkamp completing the building study.

Motion to accept recommendation:

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: 4 in favor, 1 abstained

NEW BUSINESS:

VI. 2011 Appeals:

- a. **Map / Parcel: 17 - 7A**
Property Owner: Charles M. Morgan, Jr.
Tax Year: 2011

Contention: no access

Note: Subject has soil types: BsF, ShC, ShD, ShE, DeD2, FvE2

After looking back at property, noticed that there are two plats showing access to subjects parcel. Plats are attached to the file.

Determination:

- 1) Subject has 28.62 acres of land with limited access as recorded on property card valued at \$52,392. Subject appears to have access on the west side of property being map 17 - 9A per plat of survey by Carl Morrison, see plat attached. Subject also has access described on plat of survey per K.C. Campbell, see survey attached. Value per acre is \$1,831. Subject is in market area "3".
- 2) The four comparables range in acreage from 23.28 to 40 acres, and range in value per acre from \$985 to 2,352. Map 10-16 value per acre appears in error \$985. See property record card.
- 3) The four comparables either have no access or limited access. All comparables are in market area "3".
- 4) The average value per acre of the four comparables is \$1,473. The median value is \$1,278.
- 5) Subject value per acre is \$1,831. Subject is on the high end of the value per acre scale.

Recommendation: Recommend leaving land value at the same for the 2011 tax year. Access code appears correct at 53 limited access.

Note: The Board reviewed this item last week and there was a question pertaining to the access code. The above recommendation reflects the updated research that the access code is correct and the land value should remain as indicated for tax year 2011.

Motion to accept recommendation

Motion: Ms. Crabtree

Second: Mr. Bohanon

Vote: all in favor

VII. 2012 APPEALS:

- a. The 2011 appeals are being processed – at this time there are no 2012 appeals to present to the Board. *The Board acknowledged.*

VIII. Covenants:

- a. **Map/Parcel: 19-5**
Property Owner: Beach, Kristi Winters
Tax Year: 2009 Forest Land Covenant (2012 Continuation Date)

Contention: Filing for continuation of Forest Land Protection Covenant

Determination:

- 1) The original Forest Land Protection Covenant applied for in 2009 while the property was owned by Jason and Carol Winters.
- 2) All Forest Land Protection Covenants filed in 2009 were not presented to the Board until the year 2012 to be approved.
- 3) The Board of Assessor's approved all Forest Land Covenants except this one due to the property transferring to Kristi Winters Beach after May of 2009.
- 4) It was determined that a continuation covenant in the name of Kristi Winters Beach must be completed in order for the Board to approve.
- 5) The property owner's received a letter as instructed by the Board of Assessor's – the letter requesting Kristi Winters Beach to file a continuation application.
- 6) The application was filed on September 10, 2012.
- 7) The Board of Assessor's had a question previously pertaining to the acreage being 188.86.
- 8) Since the *original covenant was above acreage requirements and the property is adjoining* it is still an acceptable continuation.
- 9) The recording fee was paid and the application was completed and signed where applicable

Recommendation: Requesting the Board of Assessor's approve and sign the continuation for Forest Land Protection in the name of Kristi Beach Winters

Requesting the Board sign the application and the agenda item summary.

Reviewer: Wanda A. Brown - September 11, 2012

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

IX. Invoices and Information Items:

- a. Invoices:
 - i. September Backups for Assessor's Office: GSI: Invoice #9087: Invoice Date 8/1/2012: Amount Due \$40.00 – *The Board reviewed, approved and signed.*
 - ii. **Unpaid Invoices:** The Assessor's Office continues to receive invoices that remain unpaid. Leonard Barrett, Chief Appraiser followed up with emails to Ms. Sharon and Ms. Martha in the Commissioner's Office pertaining to the unpaid invoices – pending response. *The Board acknowledged.*

- b. Information Items:
- i. **Chattooga High School Intern:** Jacob Zuniga started his internship with the Assessor's Office on Wednesday, September 12, 2012. Jacob's first day has proven to be very productive – each task he was given was completed with confidence, accuracy and accomplished independently. Each day through Friday, September 14, Jacob's progress is graded as excellent. A weekly progress report will be maintained in the office with a copy given to him. *The Board acknowledged and discussed being pleased with Jacob's positive report.*

X. Refund Requests:

- a. **Map/Parcel: 8-78**
Property Owner: Hudson, Ocie Adams
Tax Year: 2011
Contention: Per Board decision of value change – requesting refund for difference on 2011 paid tax bill.
 Requesting the Chairman's signature to approve refund based on Board's decision to approve value change on 8/22/2012. *The chairman acknowledged and signed.*
- b. **Map/Parcel: 26-2B**
Property Owner: Rash, Dennis
Tax Year: 2011
Contention: The Board of Equalization adjusted the land value on 9/10/2012.
 - Requesting the Chairman's signature to acknowledge the Board of Equalization decision.

The Board of Assessor's chairman signed the refund form to acknowledge the BOEq decision. Board of Assessor member, Ms. Crabtree inquired about the reason for the change in value decision by the Board of Equalization and the Board discussed their concerns.

XI. Addendum:

- a. **2012 Digest Review List** - Leonard discussed the list of items being processed for Zachary Young of the Department of Revenue pertaining to the 2012 Digest Review.
 - i. Ms. Crabtree discussed her concerns with Leonard Barrett about what the list of items include and how these items are disposed of. Leonard explained to the Board how the digest review has been handled in the past and that the items on the list are being addressed. *The Board acknowledged and instructed obtaining status updates.*
 - ii. The Board discussed one item in particular on the digest review list - The weekly Board agenda being posted for the public. A sample of the agenda to be posted was presented to the Board for their review. *The Board acknowledged that the agenda could be posted on the bulletin board outside the office.*
- b. **Civil Case:** Leonard Barrett, chief appraiser for the Assessor's discussed the scanning, naming and moving files to two CDs for the civil case. The documents consist of 936 files and 900 megabytes of space. *The Board acknowledged.*

XII. Meeting adjourned – 9:45 a.m.

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

~~WMB~~

DAC HSTZ

~~HTB~~ LWB

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