

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 3, 2012

Attending:

William M. Barker
Hugh T. Bohanon Sr.
Richard L. Richter

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

- A. Leonard Barrett, Chief Appraiser - present
- B. Wanda Brown, Secretary - present
- C. Kathy Brown, Tax Commissioner
- D. Phil Williams, Trion School Superintendent
- E. Jason Winters, Commissioner

- I. **Appointment:** Jason Winters, Commissioner requested meeting with the Board of Assessor's, Kathy Brown and Dr. Phil Williams to discuss Town of Trion's Tax Digest.
- a. **Discussion Trion City School**
 - i. Dr. Williams discussed his concerns pertaining to Trion City School's equalization money and how Trion's digest has affected the school systems opportunity to receive equalization money. He questioned how Mount Vernon Mills adjusted values play a role with this issue.
 - 1. He contended that the school has fallen to the bottom of the list to receive equalization money according to the state.
 - 2. The Trion School system will drop \$900,000 in equalization funds due to the 2011 digest figures submitted to the State.
 - ii. The Board of Assessor's responded to Dr. Williams as follows:
 - 1. Mount Vernon Mills appealed their value to the Board of Assessor's - the Board did not adjust their value but instead left it as indicated on the assessment notice
 - 2. Mount Vernon Mills then appealed their value to the Board of Equalization - the Board of Equalization accepted a court ordered decision adjusting Mt. Vernon Mills values overriding the Board of Assessor's decision.
 - 3. While the appeal to the Board of Equalization was in process the digest was be submitted to the State.
 - 4. The Mount Vernon appeal was not settled before the digest was submitted causing the digest numbers according to the Department of Revenue to be different than the actual final appeal decision.
 - 5. The Board instructed Leonard Barrett to proceed as necessary with Ms. Kathy Brown to re-submit the digest with the final figures decided in the appeal's process to the Board of Equalization.
 - iii. Dr. Williams questioned why the figures for Trion's digest have a tendency to fluctuate from year to year.
 - a. The Board discussed the timely manner necessary for Mt. Vernon to submit their return and if no appeal is filed

causing any delay by the digest submission date of August 1st each year, this could correct the problem.

- iv. Ms. Kathy Brown, Tax Commissioner voiced her concerns about any upcoming repercussions of re-submitting the digest. She also wanted it stated that this was in fact a court ordered decision to change the figures.
- v. Commissioner Winters assured Ms. Kathy that this decision will not affect future digests – Mount Vernon has submitted their return for 2012 at an earlier date and the Board of Assessor's accepted it for this year to include the finalized figures of Mount Vernon. Commissioner Winters discussed the fee for re-submitting the digest being \$500 and verified that Trion City Schools would be responsible for the fee. *Note: Dr. Phil Williams submitted a letter to Ms. Kathy Brown stating that Trion City Schools will pay any assigned fees to re-submit the digest.*
- vi. Ms. Kathy reiterated that she wants it stated that the Board of Assessor's, the Department of Revenue and the Tax Commissioner completed the digest correctly and it was accepted by the state. The decision to change the digest figures was a result of a court order causing the digest to need to be re-submitted.
- vii. Ms. Kathy discussed with the Board and the Commissioner that she is upset with the process pertaining to Mount Vernon's affects on the County as a whole. She will be submitting a letter to this affect with the digest.
- viii. *The Board of Assessor's made the motion to proceed with re-submitting the digest:*
 - 1. *Motion: Mr. Bohanon*
 - 2. *Second: Mr. Richter*
 - 3. *Vote: all in favor*

II. BOA Minutes:

- a. Meeting Minutes September 19, 2012 – *The Board of Assessors reviewed, approved and signed.*

III. BOA/Employee:

- a. *Board members received checks and mail*
- b. **Employee Time Remaining:** Report emailed to Board on 10-1/2012 of each employees' sick leave/vacation leave status. *The Board acknowledged there is no time remaining of sick leave and vacation for Leonard Barrett. The Board acknowledged that as of Thursday, October 4, 2012; Wanda Brown will have no sick leave or vacation leave remaining and the FMLA previously approved by the Board will start in October, 2012 – projected date to start is October 12, 2012.*
- c. **Furlough Days:**
 - i. Commissioner Winters asks departments to institute furlough days – The Commissioner is requesting that each employee in each department be furloughed one day per month October through December to decrease payroll costs due to the county's recent budget problems. He is asking the furloughs be instituted whether the department is over budget or not and it is up to each department head how the furlough days are done.
 - 1. *The chairman of the Board of Assessor's, Mr. Barker; instructed Leonard to implement and oversee the furlough days for each staff member in the Assessor's office.*

2. *Mr. Bohanon disagreed with furlough days due to the Assessor's office always being below budget and the work load heavy and behind.*
3. *Mr. Barker concluded that there is no money in the budget whether the department is over or under budget is not the issue.*

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

- a. **Total Certified to the Board of Equalization – 65**
Cases Settled – 57
Hearings Scheduled – 0
Remaining Appeals – 8
The Board acknowledged and discussed.

V. **Time Line:** Leonard will be forwarding updates via email – *The Board of Assessor's acknowledged there are no updates at this time.*

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

- a. **2011 Appeals taken: 234**
Total appeals reviewed by the Board: 193
In Review - Leonard: 24
Processing: 17
Pending appeals: 41
- 2012 Appeals taken: 153**
Total reviewed by the Board: 24
Pending appeals: 129

The Board acknowledged the status for 2011 and 2012 appeals.

NEW BUSINESS:

VII. 2012 APPEALS:

- a. **Map/parcel: 8-104**
Property Owner: Ennes, Janet H.
Tax Year: 2012
Contention: Filing for covenant in lieu of an appeal on 6.19 acres.
Determination:
 - 1) The property is used for producing plants and trees.
 - 2) The property owner was informed of documentation requirements for less than a 10 acre tract and they can provide photos, etc.
 - 3) According to aerial photography maps and digital photos, the property is wood land.

Determination Update:

- 1) The Board previously reviewed this application and determined that a letter needed to be sent requesting additional documentation or pictures.
- 2) The property owner has responded by sending photos of the property
- 3) The application indicates producing plants, trees, fowl, animals fish or wildlife
- 4) The photos show trees and plants or wildlife type woodland
- 5) The property is under 10 acres and would not qualify for wildlife habitat according to O.C.G.A. 48-5-7.7 (a)(2)(G)(a.1)

Recommendation: Notify the property owner that the covenant can not be approved according to Georgia Law.

Mr. Barker, the chairman instructed sending another letter explaining that the documentation must verify agricultural use because the property is not considered wildlife. The Board did not make a motion for this issue.

b. Map/Parcel: 38-177, 38-5-A and 38-142

Property Owner: Racoon Creek Hunt Club

Tax Year: 2012

Contention: Filing Conservation Covenant in lieu of an appeal on total of 414.87 acres of timber land

Determination:

- 1) The property owner is requesting agricultural covenant on three parcels
- 2) According to tax records, the three parcels are all listed in the same name
- 3) Map/Parcel 38-177 is 328.14 acres, Map/Parcel 38-5-A is 60 acres and Map/Parcel 38-142 is 26.73 acres – a total of 414.87 acres
- 4) All three parcels are adjoining as indicated on property map attached to the file
- 5) There are 10 members to the club with 10% ownership each of the property
- 6) The managing member filed for covenant and this is allowed without other members' signatures as he is designated as executive of the property.
- 7) There was no recording fee paid with the application

Recommendation: Requesting the Board approve the application for covenant and instruct sending a letter to the property owner for the \$12.00 recording in order to have the application recorded in the Clerk of Courts office.

Reviewer: Wanda A. Brown **Date:** 9/28/2012

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

VIII. Invoices and Information Items:

- a. **RJ Young Contract:** Color Copies: Invoice # 224929: Invoice Service Period 6/27/2012 to 9/27/2012: Amount Due \$358.61 – Ms. Martha in the Commissioner's office called with concerns pertaining to the color copy overage. The above amount is due to the use of color copies at a cost of .12441 per copy. A comparison of the same service period of last year and the RJ Young breakdown discussed by the Board on January 11, 2012 was forwarded to Leonard Barrett, Martha Tucker and the Board of Assessors on September 28, 2012.

- i. *The Board instructed getting prices from RJ Young for adding color copies to the contract – check prices for approximately 1500 color copies, same as the black and white contract.*

IX. Mobile Homes:

- a. **Map & Parcel: M04-32 [12 x 64 1972 Artercraft Mobile Home AL6061]**

Owner Name: BROCK, KAY

Tax Year: 2004 - 2011

Contention: HOME CANNOT BE LOCATED, OWNER CANNOT BE IDENTIFIED, EXISTENCE OF HOME CANNOT BE VERIFIED.

Determination:

Location of home could not be verified when Mobile Home package was added to appraisal system. Legacy account existed in the name of Kay Brock – computer records extend to 1990.

1. Searches via the phone book, the E911 list, and the internet have not located a "Kay Brock" living in Chattooga County.
2. DDS records indicate title of home transferred to Dwight Nichols in 1992.
3. Currently, per 911, Dwight Nichols is living at 9479 Highway 100; per office records, the Home at that site is a 2003 double wide owned by Marshall Price.
4. Attempts to contact Mr. Nichols have not been successful.
5. Field visit of 09/28/2012 indicate that the Home located at 9479 Highway 100 is vacant.
6. There are unpaid bills on the Artcraft from 2004 to 2011.

Recommendations:

1. Void back bills 2004 - 2011
2. Home has been deleted from county tax records in Future Year XXXX.

Reviewer: Roger Jones

Date: October 8, 2012

Motion to accept recommendations

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

b. Map & Parcel: B01 – 43 [24 x 40 1990 Fleetwood 9068]

Owner Name: McGRAW, MIKE & EVA

Tax Year: 2004 - 2011

Contention: CANNOT LOCATE HOME – CANNOT VERIFY OWNERSHIP.

Determination:

- 1) There are unpaid bills on this Home from 2004 to 2011. This a legacy account which was included in the Mobile Home records prior to computerization
- 2) 94 Dove Circle was formerly owned by Georgia Massey McGraw (tax bills on home were mailed "care of" Ms. McGraw) – in 2000 it transferred to Ted & Eunice Simmons.
- 3) Field visit of 09/26/2012 verified there is not a Mobile Home at this location.
- 4) There is no property in the name of Mike, Eva, Reuben, or Georgia McGraw on the County's tax digest.

Recommendations:

- 1) Void back bills 2006 – 2011
- 2) Home has been deleted from county tax records in Future Year XXXX.

Reviewer: Roger Jones

Date: October 8, 2012

Motion to accept recommendations

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

c. Map & Parcel: 24-47 [12 x 60 1969 Champion 0409655033]
Owner Name: WARD, ELAINE
Tax Year: 2006 - 2011

Contention: HOME REPORTED DESTROYED.
Determination:

- 1) There are unpaid bills on this Home from 2006 to 2011. This a legacy account which was included in the Mobile Home records prior to computerization
- 2) E911 lists Ms. Ward as residing at 1463 Hemphill Rd – which is the address MH bills were being sent to.
- 3) Field visit of 09/26/2012 verified there is not a Mobile Home at this location.
- 4) According to a neighbor, the Mobile Home was “torn down” after the house on this property was built (1971).

Recommendations:

- 1) Void back bills 2006 - 2011
- 2) Home has been deleted from county tax records in Future Year XXXX.

Motion to accept recommendations

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

X. Addendum:

a. Covenants Expired:

Covenants listed below should have expired December 2011 and renewed in 2012.

Map/Parcels:

55-031 & 55-44 Margaret Henderson, 7-24 Alex & Honey Glover, 83-2 Brenda Faye Teems, 55-13, 55-130 & 55-130-1 Betty Hyden Garner, 31-17 John and Paula Cleveland and 8-19-A James T Dixon

Tax Year: 2011

Determination:

- 1) There is no record of the above property owners filing a renewal for tax year 2012
- 2) The above covenants are still coded for tax year 2012.
- 3) Each property owner was sent a letter January 27, 2012 to remind them to renew. Letters are available for the Board to review.

Recommendation: Send letters to the property owner’s informing them that the covenant exemption will be removed reflecting a change in 2012 tax bill for NOD.

Motion to removed covenants from 2012 records, correct 2012 tax bills and send the property owner letters informing them their covenant has expired

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

XI. Meeting adjourned – 10:03 a.m.

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








