

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 17, 2012

Attending: William M. Barker
Hugh T. Bohanon Sr.
David A. Calhoun
Gwyn W. Crabtree

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 October 10, 2012 - *The Board of Assessors reviewed, approved and signed.*

II. BOA/Employee:

- a. Board members received checks
- b. Mr. Bohanon received mail from the Georgia Department of Revenue
- c. **Digest Luncheon:** Requesting to close the office on October 25, 2012 for the annual digest luncheon for celebrating the acceptance of the 2012 digest.
Motion to approve the staff to take the necessary time off for luncheon
Motion: Mr. Bohanon
Second: Mr. Calhoun
Vote: all in favor

III. 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 of Equalization has requested holding the appeals being forwarded to them until Kathy Simpson returns to work.
The Board of Assessor's acknowledges the Board of Equalization's request.

IV. Time Line: Leonard will be forwarding updates via email - Leonard discussed with the Board that he has not included the digest acceptance in the time line update. *The Board acknowledged and discussed the 2011 tax digest letter and instructed Leonard to email the letter to each Board member.*

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

- a. **2011 Appeals taken: 234**
Total appeals reviewed by the Board: 197
In Review - Leonard: 19

2012 Appeals taken: 153
Total reviewed by the Board: 29
Pending appeals: 124

Processing: 12

Pending appeals: **37** -19 in review with Leonard
=18-12 being processed

=6 remaining 2011 appeals not worked up

The Board acknowledged the 2011 and 2012 appeal status.

NEW BUSINESS:

VI. 2011 Appeals: *The Board acknowledged there are 19 appeals in review with Leonard.*

VII. 2012 APPEALS:

a. **Map & Parcel: S35 9**

Owner Name: John & Anna Rench

Tax Year: 2012

Owners Contention: House burned in July 2012 and the insurance company says it is a total loss.

Determination: Subject house is located at 175 College Street Summerville. On July 3rd this house burned. After talking with Joey Norton, City of Summerville Building Inspector, receiving the fire report and after visiting the property it is determined that a portion of this house has burned. The fire started in the kitchen area and continued to burn through the back portion of the house. There is extensive water and smoke damage to the remainder of the house. The house is not livable at this time.

Recommendation: According to O.C.G.A. 48-5-10 all real estate is valued as of January 1st of each year. This house was in good condition as of the first of January. The loss due to the fire happened in July, 2012. The recommendation is to leave the value as it is and advise the property owner he should file a return for the 2013 tax year. The house should be inspected for repairs around January 1, 2012.

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

b. **Map & Parcel: 00028-00000-016-000 & 00028-00000-017-00A**

Owner Name: Blalock, Mary Nell Hurley

Tax Year: 2012

Owner's Contention: Owner requests these properties to be combined into one tax record.

Determination: Both parcels are owned by the same person as reflected in deed book 194 page 24 & book and are adjoining tracts.

Recommendations: Chad recommends combining these two parcels beginning for tax year 2012.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Ms. Crabtree

Vote: all in favor

c. **Map & Parcel: 00030-00000-014-00H**

Owner Name: Barnes, Chris Hall

Tax Year: 2012

Owner's Contention: Owner would like to combine parcels 00030-00000-014-0HH, 00030-00000-014-00H, 00030-00000-014-00G, 00030-00000-014-0GG and would also like to apply for agricultural covenant once the parcels are combined.

Determination: According deed records Chris Barnes owns all of the properties in question and all tracts are adjoining.

Recommendations: Chad recommends combining said tracts into one parcel beginning for tax year 2012.

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

d. **Map & Parcel:** 00S15-00000-057-000

Owner Name: Caldwell, Jerry

Tax Year: 2012

Owner's Contention: Owner requests 00S15-00000-055 & 00S15-00000-057-000 to be combined into one tax parcel.

Determination: Chad has determined that both parcels are owned by Mr. Caldwell according to deed book 583 page 572 & plat book 13 page 19 and are adjoining tracts.

Recommendations: Chad recommends combining these two tracts for beginning for tax year 2012.

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

VIII. 2012 LATE APPEALS:

a. **Map/Parcel:** S24-7

Property Owner: Warren, Gary Matthew

Tax Year: 2012

Contention: Owner is in bad health. He is on disability. The house is not in good shape.

Determination:

- 1) Property owner filed an appeal form on October 12, 2012
- 2) The appeal deadline was August 27, 2012
- 3) According to O.C.G.A. 48-5-306 – *If you wish to file an appeal, you must do so in writing no later than 45 days after the date of notice. If you do not file an appeal by this date, your right to file an appeal will be lost.*

Recommendation: Send a letter to the property owner that the Board of Assessor's cannot accept late appeals due to GA law and inform the property owner to file a return between January 1 and April 1, 2013.

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Calhoun

Vote: all in favor

b. **Map/Parcel:** S32-25

Property Owner: Warren, Deforest and Clara

Tax Year: 2012

Contention: The building is in bad shape, roof torn off some of them.

Determination:

- 1) Property owner filed an appeal form on October 12, 2012
- 2) The appeal deadline was August 27, 2012

- 3) According to O.C.G.A. 48-5-306 – *If you wish to file an appeal, you must do so in writing no later than 45 days after the date of notice. If you do not file an appeal by this date, your right to file an appeal will be lost.*

Recommendation: Send a letter to the property owner that the Board of Assessor's cannot accept late appeals due to GA law and inform the property owner to file a return between January 1 and April 1, 2013.

Motion to accept recommendation

Motion: *Mr. Bohanon*

Second: *Mr. Calhoun*

Vote: *all in favor*

IX. Homesteads:

- a. **Map/Parcel:** M01-18

Property Owner: Money, Doris

Tax Year: 2012

Contention: Property owner called the Assessor's office October 16, 2012. Property owner contends she received notification that she would receive the advalorem exemption for tax year 2012 and it was not credited to her tax bill.

Determination:

- 1) The property filed for state exemptions on February 28, 2012 and was sent a letter on May 7, 2012 requesting her income documentation and signature on the application.
- 2) The property owner responded to the letter by submitting her income in a written statement along with a signed application on June 25, 2012.
- 3) According to the income submitted the property owner does not qualify for state exemptions.
- 4) The property owner was sent a letter of the Board's decision to deny state exemptions while approving/applying the ad valorem exemption.
- 5) The exemptions denied would not include the ad valorem exemption as this exemption does not pertain to income of any source
- 6) The property owner is eligible for ad valorem exemption according to age, verification of ownership and single homestead indicated in tax record.

Recommendation:

- 1) Request to change the 2012 tax bill before paid to include the ad valorem exemption.
- 2) Request to inform property owner to file a refund form in the event the 2012 bill has been paid.

Motion to accept recommendation

Motion: *Mr. Calhoun*

Second: *Ms. Crabtree*

Vote: *all in favor*

X. Invoices and Information Items:

- a. **Printer/Copier:** *Sales Contract:* RJ Young: Sales representative meeting Friday, October 12, 2012.

New Contract Offer:

- 48 Month Lease on one new copier and one refurbished but updated - \$169.56 per month with 3,500 Black/White copies per month.

Our current black/white contract includes 5,000 copies and our actual usage is approx. 3,500.

- All Black/White clicks over 3,500 will be charged at \$.01 per click
- All color clicks will be charged at \$.089 per click.
- Service includes all parts, labor and toner. Everything except paper and staples.
- An average monthly savings of \$43.97 or 16%
- If Chattooga County Tax Assessors agree to the proposed solution by October 19th 2012, RJ Young will pay the first month of the new agreement
 - a. The \$169.56 includes 3,500 black/white
 - b. The average usage of color is 732 clicks – multiplied by the new rate \$.089 would be \$65.15
 - c. The total monthly rate would be \$234.71
 - d. The CURRENT total monthly rate is \$278.68

RJ Young representatives Brett Bailey and David Blanton will also submit another proposal including color copies in the contracted amount instead split billing. The billing would then change to an annual invoice. – Note: if the contract allows 1500 copies and we only use 750 we are still charged for 1500 if the color copies are included in the contract.

The Board reviewed and discussed the proposal and determined the following:

1. *The Board of Assessors agreed to accept the proposal for updating the RJ Young contract with the Assessor's office.*

Motion to accept proposal

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

2. *Motion for office staff to set a copy/print office policy and adhere to it and for the office staff to control use of color copies by not printing color on any forms that are not necessary excluding maps and appeals.*

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

XI. Property Owner Requests:

- a. **Sign Book:** The Board voted to implement a sign in log for property owners who come in pertaining to business with the Assessor's office. Intern, Jacob Zuniga constructed the sign in book and a property owner request form. *The Board of Assessors acknowledged and commented that Jacob is doing a good job.*
- b. **Property Owner Request Form:** To be submitted by property owners who come in with requests. *This form would replace the property review form and/or the use of the appeal form that has been used after the appeal deadline.* This form would not initiate a visit to the property but would allow the property owner the opportunity for the Board to acknowledge their contention. The property owner request form along with the sign in log may reduce confusion for the property owner's who believe they have filed a timely appeal.

Motion to approve the property owner request form

Motion: Mr. Bohanon

Second: Mr. Calhoun
Vote: all in favor

c. **Map/Parcel: 30-76-A**
Property Owner: Braden, Jerry
Tax Year: 2012

Contention: Owner visited the Assessor's Office on October 8, 2012 and discussed his issue that the tax value on map and parcel 30-76-A should be the same as the 2011 sale price.

Determination:

- 1) No appeal was filed upon receipt of assessment notice
- 2) According to 346 Primer sent in from Georgia Department of Revenue stating O.C.G.A. 48-5-2(3) as follows:
 - New Considerations
 - The transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year.
 - MAV rules still apply
 - 'Most Recent Arms Length Sale' defined by APM
- 3) This issue would not process as late appeal but an error in tax records to be corrected in order to follow O.C.G.A. 48-5-2(3).

Recommendation: Correct as an error and change 2012 tax bill before payment

Reviewer: Wanda A. Brown - October 15, 2012

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

XII. Additional Items:

- a. Leonard commented to the Board of Assessor's about the office staff improvements. *The Board acknowledged the accomplishments and progress of the office staff and had positive feedback of their appreciation.*
- b. Executive Session to discuss furlough days
 - i. *Motion to go into executive session at 10:00*
 - ii. *Motion: Mr. Bohanon*
 - iii. *Second: Ms. Crabtree*
 - iv. *Vote: all in favor*

Return to regular session 10:10

Motion to come out of executive session

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

XIII. Meeting adjourned - 10:15 a.m.

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

_____ *14-11*

_____ *DAC*

_____ *Mr. [Signature]*

_____ *Nil.*