

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 31, 2012

Attending:

William M. Barker
Hugh T. Bohanon Sr.
David A. Calhoun
Gwyn W. Crabtree
Richard 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 October 24, 2012 -- *The Board of Assessors reviewed, approved and signed.*

II. BOA/Employee:

- a. Mail: *Board Chairman received mail*
- b. *Board members received checks*

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

- a. **Total Certified to the Board of Equalization - 77**
Cases Settled - 57
Hearings Scheduled - 2
Remaining Appeals - 20
The Board reviewed and acknowledged the BOEq status

IV. Time Line: Leonard will be forwarding updates via email --

- a. *Leonard discussed with the Board the time line updates with the re-submission of the 2011 digest figures. The Board acknowledged receiving the email with updated time line.*

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

- a. **2011 Appeals taken: 234**
Total appeals reviewed by the Board: 205
In Review w/Leonard: 21
Processing: 8 (2 w/Chad and 6 w/Roger)
Pending appeals: 29

2012 Appeals taken: 153
Total reviewed by the Board: 33
Pending appeals: 120

The Board of Assessor's acknowledged the 2011 and 2012 appeal status.

NEW BUSINESS:**VI. 2011 Appeals:****a. Map/Parcel: 48-42****Property Owner: Housch, Henry****Tax Year: 2011**

Contention: Property is land locked with no deeded access. This significantly affects value.

Determination:

- 1) Subject has 20 acres with no access. Subject is in market area "6" with no access and is not in the flood zone. Subject's land value is \$40,000 at \$2,000 per acre.
- 2) Comparables are subject's neighbors except for map/parcel 48-12. Comparables range in acreage from 2.5 acres to 58 acres. All comparables have no access and are not in the flood zone. Comparables value per acre range from \$1,399 to \$2,320. All comparables are in market area "6".
- 3) Subject is within the middle of the value per acre scale at \$2,000. The average value per acre is \$1,906 and the median is \$2,000.

Recommendation: Recommend leaving the value at \$40,000 for the 2011 tax year.

JP & KL

*Motion to accept recommendation**Motion: Mr. Bohanon**Second: Ms. Crabtree**Vote: all in favor***b. Map & Parcel: S16-7****Owner Name: MOHAWK****Tax Year: 2011****Owner's Contention:**

Owner appeals value. Presents settlement of appeal on other plants as basis for reduction in value on this property. Original request for settlement of appeal is \$1,253,795 (see appeal form). E-mail dated 08/27/2012 offered a settlement value of \$2,170,500 (see e-mail).

Determination: property records indicate the following:

1. Owner filed return at \$1,253,795 for tax year 2011.
2. Notice of value for tax year 2011 was sent indicating a value of \$2,647,003.
3. Board action of 05/11/2011 on appeal set value for tax year 2010 at \$2,170,500.
4. Legislative act froze values through December 2011, but owners' action of filing return for 2011 removed the freeze.
5. Owner filed appeal dated 07/29/2011 contesting value.
6. Owner filed offer 08/24/2012 to settle appeal at prior year value of \$2,170,500.

Conclusion:

Offer is consistent with the circumstance of most other property owners in that their 2011 value is same as (frozen) or less than the 2010 value due to legislative act.

Recommendations: accept owner's offer to settle at \$2,170,500 for tax year 2011.

Reviewer's Signature: LEONARD BARRETT Date: 10/29/2012

*Motion to accept recommendation**Motion: Mr. Calhoun**Second: Mr. Bohanon**Vote: all in favor*

VII. 2012 APPEALS:

- a. **Map & Parcel:** S32 106
Owner Name: Brenda Burke
Tax Year: 2012

Owner's Contention: Owner contends the value is too high and should be lowered.

Determination: Subject house is located at 19 C Street on .60 acres. House was built in 1936 and has 1,684 sq ft with a grade of 80. Subject house has a value of \$28,753.00 with a price per sq ft of \$17.00. The comp houses have an average of 1,719 sq ft with a grade of 82 and an average house value of \$27,561.00 with a price per sq ft of \$16.00. Neighborhood houses have an average of 1,221 sq ft with a grade of 83 and an average house value of \$22,014.00 with a price per sq ft value of \$18.00. The subject house is \$1.00 more per sq ft than the comps and \$1.00 less than the neighborhood houses.

Recommendations: The subject house is within range of the comps and the neighborhood houses so it is recommended that the subject property remain at the current value.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

- b. **Map & Parcel:** 64A 30
Owner Name: Samuel & Lynda Hicks
Tax Year: 2012

Owner's Contention: Owner contends they paid \$29500.00, house is in bad repairs. Was told they would only pay taxes on \$29,500.00. Owner contends they have made extensive repairs on the house. Owner feel they should only pay on amount paid and feel the assessed value is too high.

Determination: Subject house was purchased May 16, 2011 from Federal National for \$29,500.00. According to OCGA 48-5-2 (3) it states that for the first year after the purchase the tax value will be what the purchaser paid for the property. The tax bill that was sent to the property owner shows a value of \$51,268.00.

Recommendations: To be in compliance with the law (OCGA 48-5-2(3)) it is determined that the Fair Market Value for 2012 should be lowered to \$29,500.00 and a new tax bill sent to the owner.

Motion to accept recommendation

Motion: Ms. Crabtree

Second: Mr. Calhoun

Vote: all in favor

VIII. Invoices and Information Items:

- a. **IAAO: Membership Dues:** Leonard Barrett: Invoice # 13-00011324, Amount Due: \$175.00 – *The Board reviewed, approved and signed.*
- b. **Tax Assessor's Website: qpublic:** Invoice # 18752: Amount Due \$625.00 - *The Board reviewed, approved and signed.*

IX. Personal Property:

- a. **Map & Parcel:** T12 PP:II 62
Owner Name: Steel Grip, Inc. (Inventory at Mt. Vernon)
Tax Year: 2012

Owners Contention: Owner contends they did not have any goods in holding inventory at Mt. Vernon Mills on January 1st.

Determination: After sending an e-mail to David Alexander with Mt. Vernon Mills he did say that they had made a clerical error and that Steel Grip did not have inventory at the facility on January 1st (see attached e-mails)

Recommendation: Recommendation is to void the tax bill for Steel Grip.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

X. Refunds:

a. Map/Parcel: 61-27G – Linn, Ellis Paul

b. Map/Parcel 8-115 – Bell, Ray F.

c. Map/Parcel 30B-13 – Floyd, Kelly B.

Requesting the Board Chairman's signature on 3 above refund forms – *Mr. Barker signed acknowledgement of refund forms.*

XI. Addendum:

- a. Map & Parcel: 00015-00000-090-000
 Owner Name: Wright, T Fonderen
 Tax Year: 2012

Owner's Contention: Owner contends he owns 8.10 acres off of Blowing Springs Rd. but he is not being taxed for it and it's not showing up in the Tax Assessors records.

Determination: Chad has determined that Mr. Wright does own 8.10 acres according to deed book 443 page 599 dated 12-30-2003 and plat book 12 page 107. Mr. Wright owned over 100 acres and sold everything except the 8.10 but the entire property was transferred in error in 2003.

Recommendations: Chad recommends adding this parcel to the Tax Assessors records and filling out a Not on Digest form for this parcel for tax year 2012. Parcel number will be 00015-00000-090-000.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

b. Printer/copier policy:

The office staff would like to request more information on the Board's views on charging tax payers for documents and aerial photos. Originally people were charged \$1.00 per aerial photo unless it was the property owner and for multiple photos. The Assessors office charges \$1.00 for every blue line map and \$2.00 for cds. Georgia code 50-18-71(C)(2) states that in addition to a charge for retrieving the information requested that the Assessors office may charge up to \$0.10 per copy and we may charge for the actual cost of the media. That's not saying that we can only charge \$0.10 total per copy.

According to BOA minutes dated October 17, 2012 – 10(a)(2) the BOA made a motion for the office staff to set a print/copy policy. The office staff drew up a preliminary printer/copy policy for the BOA to review in their regular weekly meeting on October 24, 2012. According to BOA minutes dated October 24, 2012 – (II)(d) the BOA voted to set a jar out for collecting money for printing maps or

records or making copies of maps and other documents then adding the money to the covenant fund. The office staff requests this matter to be reconsidered. We believe that a set pricing policy would be a more efficient method.

Chattooga County paid over \$4500 for the current aerial photo. Compared to other counties, \$1.00 is considerably cheap per aerial photo. For properties owners requesting an aerial photo of their property we believe the first photo should be free to that property owner. Each additional photo & anyone else requesting photos should be charged at least \$1.00 per photo especially those that request multiple photos. Any information requested to be burned to a cd we believe should be a charge of at least \$3.00 per cd. The Assessors office doesn't get a lot of request for copying documents but in case someone came in and ask for multiple copies we believe we need a policy in place to cover our cost. We recommend \$0.25 per copy. **The state of Georgia has set a fee of \$0.50 per deed per page. We recommend we follow this code and charge said amount for deeds.**

The BOA instructed the office staff to put any revenue from prints or copies in the covenant account. The issues we see with this are that the covenant account already has an overage of more than \$300. This overage can't be explained and we aren't able to use this extra money. If we continue to add money to this account then our overage will continue to grow which will mean there will be more money that the office will be unable to use.

To help solve this problem we recommend either continuing our current method and just keep up with the money in our office or open a mapping account set aside just for prints and copies. In the past the Assessors Office has used mapping/copy money to buy computer monitors and other office equipment that didn't come out of the Assessors Office budget.

Recommendation:

- For property owners requesting an aerial photo of their property we believe the first photo should be free to that property owner. Each additional photo & anyone else requesting photos should be charged at least \$1.00 per photo especially those that request multiple photos.
- Any information requested to be burned to a cd we believe should be charged at least \$3.00 per cd.
- \$0.50 per deed page for everyone in accordance with GA Code
- \$0.25 per page for all other printed or copied documents.

The Board approved the printer/policy accepting the above recommendations for charges.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

Motion to change signatures on Regions bank account to one Board member or secretary to Board in order to make withdrawals from the Chattooga County Property Tax Assessor's account.

Motion: Ms. Crabtree

Second: Motion dies due to no second

The Board also instructed and made motion as follows:

- 1) Deposit all monies collected in this office into the Assessor's Office account.
- 2) Make any withdrawals from the account in form of a cashier's check.
- 3) Enter the reason for withdrawals on the cashier's check by the bank teller.
- 4) Keep deposits and withdrawals current in the bank register/record book.

- 5) Any large withdrawals with the exception of recording fees for covenants must be approved through an agenda item request to the Board of Assessor's.
- 6) All withdrawals slips require the signatures of both the chief appraiser, Leonard Barrett and the level three appraiser, Roger Jones.

Motion: Mr. Bohanon
Second: Mr. Richter
Vote: 1 abstained

c. **Map/Parcel: 63B-61**
Property Owner: Chandler, Karen
Tax Year: 2002-2012

63B-61 (27x66 1997 Hickory Hill Manufactured Home by Fleetwood

Owner's Contention: Taxes on Manufactured Home are too high

Determination:

1. Account has been on books from 1998 to current.
2. From 1998 to 2001 Home was listed as a class "10" Manufactured Home, receiving standard depreciation.
3. From tax year 2002 to 2012 class and depreciation were manually over-ridden.
 - a) Class was overridden to "5".
 - b) Depreciation was over-ridden removing all depreciation.
 - c) There is no record currently discovered indicating why this change was made.
4. Adjusting class to "7" and allowing for standard depreciation (50%) would reduce the Home's value from \$ 60,523 to \$ 30,229 for tax year 2012.
5. Per the NADA schedule the Home's estimated value would be \$ 26,612 for 2012.

Recommendations:

1. Adjust 2012 value to \$ 30,229 and refund overpayment (taxes paid 4/30/2012)
2. Adjust 2011 value to \$ 31,298 and refund overpayment (taxes paid 4/29/2011)
3. Adjust 2010 value to \$ 32,367 and refund overpayment (taxes paid 4/29/2011)

Motion to accept recommendation
Motion: Mr. Richter
Second: Ms. Crabtree
Vote: all in favor

XII. Meeting adjourned – 9:55 a.m.

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

[Handwritten signatures and initials over lines]

