

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 23, 2012

Attending: William M. Barker
Gwyn W. Crabtree
Richard Richter

Regular Meeting called to order 9:10 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Wanda Brown, Secretary - present

I. **Appointments:** No appointments at this time - *The Board acknowledged.*

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes January 16, 2012 – *The Board of Assessors reviewed, approved and signed.*

III. **BOA/Employee:**

- a. *The Board acknowledged Mr. Bohanon will not be present today.*
- b. *Board members received checks and tax return documents.*

IV. **Board of Assessors Training:**

- i. Mr. Bohanon and Ms. Crabtree inquired last week about the next Assessor's Certification Course in January. I called Ms. Shaw at the Department of Revenue and she confirmed that the January class is full.
- ii. The next available Certification for Assessor's is February 25-March 1, 2013
- iii. Registration forms for Ms. Crabtree and Mr. Bohanon are ready to be faxed to Ms. Shaw should this be the course dates chosen?
Mr. Bohanon was not present for this meeting – Ms. Crabtree will review the training calendar and submit her registration form later.

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

- a. **Total Certified to the Board of Equalization – 79**
Cases Settled – 64
Hearings Scheduled – 0
Remaining Appeals – 13

There are no available updates as of January 22, 2013 – The Board acknowledged.

VI. **Time Line:** Leonard will be forwarding updates via email – Timeline updates forwarded to the Board January 15, 2013 – No other updates at this time – *The Board acknowledged.*

VII. **Pending Appeals, letters, covenants & other items:**

- a. **2011 Appeals taken: 233**
Total appeals reviewed by the Board: 226
Processing: 7
Pending appeals: 7

- b. **2012 Appeals taken:** 153
 Total appeals reviewed by the Board: 42
 Processing: 0
 Pending appeals: 111

Weekly updates and daily status kept for the 2011 and 2012 appeal logs: *Wanda A. Brown.*
The Board acknowledged.

NEW BUSINESS:

VIII. **Appeals 2011:** There are seven appeals being processed with Chad Bierkamp and Roger Jones. Leonard requested a status update from Chad and Roger after the Board inquired about the status in the last meeting of January 9, 2013.

No change in status of remaining 2011 appeals may be attributed to the following:

- a. New computers being installed - re-installing software programs into each new computer.
- b. Assessor's office closed Monday, January 14 for training and closed again January 21, 2013 for holiday and the office closed early Thursday, January 17 and had a 2 hour delay on Friday, January 18, 2013.
- c. Chad Bierkamp has worked past regular office hours setting up computers and getting the software compatibility worked out.
 - i. *The Board acknowledged and discussed the computer issues with Leonard Barrett, chief appraiser.*
 - ii. *Leonard informed the Board that there are pending complications with the new computers as follows:*
 - *The computers came in with less ram and memory than that which was agreed in the contract with Computer Central.*
 - *The software compatibility is an issue that Chad Bierkamp, mapping department; has been diligently trying to resolve such as the IP addresses and Arc view mapping.*

IX. **Appeal Waivers 2011:**

- a. **Map/Parcel S27-94A, S27-29 and 49-50, Larry Howard 2011 appeals:** Mr. Howard signed appeal waivers and releases – Originals available for the Board to review – *The Board chairman, William Barker acknowledged and signed. Reviewer: Roger Jones*

X. **Appeals 2012:** There are no 2012 appeals at this time due to seven outstanding 2011 appeals The Board instructed completing the 2011 appeals before reviewing 2012 appeals requiring extensive research and data collection.

- a. **The Board acknowledged.**

XI. **Covenants:**

- a. **Map/Parcel: 32-25**

Property Owner: Wiggins, Merial A (Etal):
Tax Year: 2012

Contention: Covenant should apply to 2012 tax billing

Determination:

1. The covenant was filed December 8, 2011.

2. There was a lapse in processing due to getting the required signatures of each party with a legal interest.
3. The covenant was approved by the Board of Assessor's March 7, 2012 and recorded March 29, 2012.
4. The soil work up was requested during December, 2011; however due to the original application being held for signatures and having received the last signature on January 23, 2012 the soil work up was delayed and then missed.
5. It was discovered after the change over of 2012 records to 2013 future year.
6. The soil work up was completed in December 2012 and the covenant values then entered for year 2013 records.

Recommendation: Refund for tax year 2012 to include covenant values – see approximate refund amount due on refund form being submitted for Board's signatures.

Reviewer: Wanda A. Brown

Motion to accept recommendation and correct 2012 tax records

Motion: Mr. Richter

Second: Ms. Crabtree

Vote: all in favor

The Board reviewed, approved and signed all covenant request items 1-15 below.

1. Map/Parcel: 90-3-D

Property Owner: Hightower, David C & Diane

Tax Year: 2013

Contention: Filing to renew covenant on 22 acres of agricultural use property

Recommendation: Approve renewing the covenant beginning 2013 through

2022.

Reviewer: Wanda A. Brown

APPROVED

2. Map/Parcel: 90-15

Property Owner: Hughes, William and Billy Hughes

Tax Year: 2013

Contention: Filing to renew covenant on 20.42 acres of agricultural and timber use property

Recommendation: Approve renewing the covenant beginning 2013 through

2022.

Reviewer: Wanda A. Brown

APPROVED

3. Map/Parcel: 9-14

Property Owner: Hughes, William

Tax Year: 2013

Contention: Filing to continue covenant on 23.51 acres of agricultural and timber use property

Recommendation: Approve continuation of the covenant beginning 2013 through 2022.

Reviewer: Wanda A. Brown

APPROVED

4. Map/Parcel: 84-1-B**Property Owner: Keziah, Linda & Billy****Tax Year: 2013****Contention: Filing to renew covenant on 11.21 acres of producing plants, trees and wildlife****Recommendation: Approve renewing the covenant beginning 2013 through 2022.****Reviewer: Wanda A. Brown****APPROVED****5. Map/Parcel: 48-1-C****Property Owner: Kling, Thomas E.****Tax Year: 2013****Contention: Filing to continue covenant on 60 acres of feeding, breeding and managing livestock****Recommendation: Approve continuation of the covenant beginning 2013 through 2022.****Reviewer: Wanda A. Brown****APPROVED****6. Map/Parcel: 74-24****Property Owner: Hutcherson, Kimberly and Sidney****Tax Year: 2013****Contention: Filing to renew covenant on 220 acres of agricultural use****Recommendation: Approve renewing the covenant beginning 2013 through 2022.****Reviewer: Wanda A. Brown****APPROVED****7. Map/Parcel: 32-4****Property Owner: McMeekin Steve, Jr.****Tax Year: 2013****Contention: Filing to renew covenant on 22.05 acres of agricultural use****Recommendation: Approve renewing the covenant beginning 2013 through 2022.****Reviewer: Wanda A. Brown****APPROVED****8. Map/Parcel: 50-67****Property Owner: Myers, McMillan and Frances****Tax Year: 2013****Contention: Filing to renew covenant on 58.50 acres of timber producing property****Recommendation: Approve renewing the covenant beginning 2013 through 2022.****Reviewer: Wanda A. Brown****APPROVED**

9. Map/Parcel: 50-51-A**Property Owner: Myers, McMillan and Frances****Tax Year: 2013****Contention: Filing new covenant on 44.10 acres of timber producing property – see map attached to covenant application****Recommendation: Approve the covenant beginning 2013 through 2022.****Reviewer: Wanda A. Brown****APPROVED****10. Map/Parcel: 40-87-TR-6****Property Owner: Sheffield, Stanley****Tax Year: 2013****Contention: Filing to renew covenant on 26.28 acres of timber use property****Recommendation: Approve renewing the covenant beginning 2013 through 2022.****Reviewer: Wanda A. Brown****APPROVED****11. Map/Parcel: 30-18****Property Owner: Short, Connie****Tax Year: 2013****Contention: Filing to continue covenant on 15.0 acres of agricultural use property****Recommendation: Approve continuation of the covenant beginning 2013 through 2022.****Reviewer: Wanda A. Brown****APPROVED****12. Map/Parcel: 35-39****Property Owner: Wesson, Timothy****Tax Year: 2013****Contention: Filing to renew covenant on 95 acres of agricultural use property****Recommendation: Approve renewing the covenant beginning 2013 through 2022.****Reviewer: Wanda A. Brown****APPROVED****13. Map/Parcel: 25-24-C****Property Owner: Westall, Christie and John****Tax Year: 2013****Contention: Filing to renew covenant on 10 acres of producing plants, trees and wildlife on Neal Gap Road, Summerville – PARCEL 24-C is located inside map/parcel 25-24 which entered into covenant for 91 acres in 2011 – see map attached to original covenant****Recommendation: Approve renewing the covenant beginning 2013 through 2022.****Reviewer: Wanda A. Brown****APPROVED**

14. **Map/Parcel: 25-24-B****Property Owner: Westall, Christie and John****Tax Year: 2013****Contention:** Filing to renew covenant on 47.89 acres of producing plants, trees and wildlife on Neal Gap Road, Summerville – PARCEL 24-B is adjoining map/parcel 25-24 which entered into covenant for 91 acres in 2011 – see map attached to 25-24-C**Recommendation:** Approve renewing the covenant beginning 2013 through 2022.

Reviewer: Wanda A. Brown

APPROVED15. **Map/Parcel: 18-041****Property Owner: Yarbrough, Joe E.****Tax Year: 2013****Contention:** Filing to renew covenant on 90 acres total – requesting 59.2 acres for agricultural use and 30.1 acres for timber**Recommendation:** Approve renewing the covenant beginning 2013 through 2022.

Reviewer: Wanda A. Brown

APPROVED**XII. Invoices and Informational Items:****a. Map & Parcel: Market Areas - ATTACHED LISTS**

Owner Name: -NA-

Tax Year: 2013

Issue: ADDRESSING IRREGULARITIES IN MARKET AREA BOUNDARIES

Determination:

Original assignment of Market Areas was done based on hand drawn lines on the index map for our 1990 mapping project.

1. Due to ambiguity in the exact locations where one Market Area ended and another began, the assignment of land classes and access codes along the borders of the Market Areas is inconsistent. (SEE ENCLOSED MAP)
2. With the use of arc view mapping software it is now possible to more closely and accurately designate the boundaries of our Market Areas.
3. The following recommendations are Step 1 in correcting these irregularities.

Recommendations:

FOR 2013, the following recommendations for overlaps in Market Areas 3,4, & 5 are recommended;

- a. All parcels inside the city limits of Menlo to be assigned to Market Area 4.
- b. Properties lying north of Peach Orchard Road to be assigned to Market Area 4.
- c. Properties lying north of Jamestown Road and outside of Menlo to be assigned to Market Area 5.
2. Properties that lay across Market Area boundaries to be assigned based on the larger portion.
3. Lists of specific parcels recommended for correction are enclosed

Reviewer: Roger Jones

*Motion to make corrections**Motion: Mr. Richter**Second: Ms. Crabtree**Vote: all in favor*

- XIII. **Addendum:**
 - a. **Map/Parcel: T10-26**
Property Owner: Alfred and Gwyn Crabtree
Tax Year: 2012

Contention: Tax Value

Determination: After reviewing this property, it was purchased in 2011 for \$9,500 on August 12, 2011. The total fair market value should have been \$9,500 for tax year 2012, we had the total FMV at \$11,129.

Recommendation: Change 2012 tax records to reflect a fair market value of purchase price \$9,500 per Senate Bill 346 Primer.

Motion to accept recommendation

Motion: Mr. Richter

Second: Ms. Crabtree

Vote: all in favor

- XIV. **The Chairman asks if there are any additional items:**
 - a. Ms. Crabtree inquired about the obsolescence on map 35-39 and instructed Leonard Barrett to check the value in regard to the functional issues.
 - b. Ms. Crabtree questioned the status of Bill Ramsey's 2012 appeal – Leonard informed the Board that the 2012 appeals are not being processed.

XV. **Meeting adjourned – 10:00 a.m.**

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

