

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 10, 2013

Attending: William M. Barker
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
Richard Richter

Regular Meeting called to order 9:03 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 April 3, 2013 – *The Board of Assessor’s reviewed, approved and signed.*

III. **BOA/Employee:**

- a. *Time Sheets PE: March 10, 2013 - The Board reviewed, approved and signed.*

b. **Training:**

- 1. **Personal Property Course III:** Approved by Board of Assessor’s and Commissioner Winters for Gwyn Crabtree and Wanda Brown to attend training April 14-19, 2013 – *The Board acknowledged.*

- 2. Kenny Ledford passed his regional exam and has achieved his Appraiser I certification – *The Board of Assessors acknowledged and made the following motion:*

- 1. *Motion for step increase affective May 1, 2013*
- 2. *Motion: Mr. Bohanon*
- 3. *Second: Mr. Richter*
- 4. *Vote: all in favor*

c. **CAVEAT Annual Training Program: May 20-22, 2013**

- 1. Registration for course and hotel confirmed and sent to Ms. Martha and Ms. Sharon on April 4, 2013 – Copy emailed to the Board on April 4, 2013 – *The Board acknowledged.*

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

a. **Total Certified to the Board of Equalization – 95**

Cases Settled – 91

Hearings Scheduled – 0

Remaining Appeals – 4

No updates submitted as of March 25, 2013 – The Board acknowledged.

V. **Time Line:** Leonard will be forwarding updates via email – No other updates at this time – *The Board acknowledged.*

VI. 2011 Pending Appeals: Appeals and Appeal Status:

- a. **2011 Appeals taken:** 233
 Total appeals reviewed by the Board: 227
 Processing: 4
 Pending appeals: 4

2012 Appeals taken: 153 Total appeals reviewed Board: 50 Processing: 16 Pending appeals: 103

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

NEW BUSINESS:

VII. Appeals 2011: No 2011 appeals prepared for the Board's review – *The Board acknowledged.*

VIII. Appeals 2012: No 2012 appeals to submit at this time – *The Board of Assessors acknowledged.*

IX. Covenants:

- a. **Property Owner:** Hardeman, W.P.

Tax Year: 2013

Contention: Filing to renew covenant of 11 acres of agricultural use property

Recommendation: Requesting the Board of Assessor's review, approve and sign

Reviewer: Wanda A. Brown

There was a question in meeting of April 3, 2013 about whether this property adjoins a larger tract owned by the same family and board member's inquired about the map not being attached to the covenant.

Updated research shows that this property does adjoin map/parcel: 47-101 a 46 acre tract with the same property owner (see attached map)

Motion to accept recommendation

Motion: Mr. Richter

Second: Ms. Crabtree

Vote: all in favor

- b. **Map & Parcel:** 33-2-A

Owner Name: TWIN MOUNTAIN PARTNERS, LLC

Tax Year: 2011

Contention: Easement Recorded DB595 PG 0155-0181 on December 28, 2011

Property should have received easement values for tax year 2012 and the property owner filed a refund request.

Determination:

- i. Copy of deed for easement indicates the property does in fact show easement recorded on December 28, 2011.
- ii. When easements began there were no codes to set values for easements so regular agricultural covenant codes were used to determine values per previous Board instructions.
- iii. The easement codes/covenant codes should have been entered in 2012 tax records according to the deed recorded December 28, 2011.
- iv. The property owner presented his recorded deed for easement and requested a refund due to the easement not being applied to his value in tax year 2012.

- v. Once the easement codes were entered into our tax records it was discovered that the county values we had in our records were actually lower than the state values according to the Department of Revenue table of conservation use land values.
- vi. This then increased the value from \$253,210 to \$279,005.

Recommendation: Requesting the Board of Assessor's instructions

Reviewer: Wanda A. Brown

The Board instructed Leonard to contact the property owner and discuss the preferential assessment use covenant and return this item to the next agenda with more detail information.

The Board of Assessors reviewed, approved and signed the covenants c-u with the instructions to correct the wording on item t and u to: *property owner is filing for Forest Land Conservation Use*

Motion to approve covenants for items c-u

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

c. Map/Parcel: 23-3

Property Owner: Bailey, Robert

Tax Year: 2013

Contention: Filing to renew covenant on 150 acres for timber use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign - *approved*

Reviewer: Wanda A. Brown

d. Map/Parcel: 31-25

1. Property Owner: Beatson, James

Tax Year: 2013

Contention: Filing to renew covenant on 212 acres for agricultural use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign - *approved*

Reviewer: Wanda A. Brown

e. Map/Parcel: 53-16

Property Owner: Brooks, Alan

Tax Year: 2013

Contention: Filing to continue covenant on 39 acres for agricultural use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign - *approved*

Reviewer: Wanda A. Brown

f. Map/Parcel: 38A-18

Property Owner: Burkhalter, James

Tax Year: 2013

Contention: Filing new covenant on 16.50 acres for agricultural use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign - *approved*

Reviewer: Wanda A. Brown

g. Map/Parcel: 18-40

Property Owner: Callan, Earl

Tax Year: 2013

Contention: Filing to renew covenant on 71.50 acres for agricultural and timber use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign - *approved*

Reviewer: Wanda A. Brown

h. Map/Parcel: 75-12-B

Property Owner: Cargle, Carlton & Gumelda

Tax Year: 2013

Contention: Filing new covenant on 24.47 acres for agricultural use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign - *approved*

Reviewer: Wanda A. Brown

i. Map/Parcel: 79-23-A

Property Owner: Dollar, Gary M.

Tax Year: 2013

Contention: Filing new covenant on 31.60 acres for agricultural use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign - *approved*

Reviewer: Wanda A. Brown

j. Map/Parcel: 47-116

Property Owner: Elliott, Kristina

Tax Year: 2013

Contention: Filing new covenant on 42.20 acres for agricultural use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign - *approved*

Reviewer: Wanda A. Brown

k. Map/Parcel: 11-10

Property Owner: Hall, Cynthia

Tax Year: 2013

Contention: Filing to renew covenant on 115 acres for agricultural use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign - *approved*

Reviewer: Wanda A. Brown

l. Map/Parcel: 17-9-T12

Property Owner: Hall, Lynn

Tax Year: 2013

Contention: Filing to renew covenant on 61.96 acres for agricultural use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign-
approved

Reviewer: Wanda A. Brown

m. Map/Parcel: 24-39-A&B

Property Owner: Haynes, Robert & Brenda

Tax Year: 2013

Contention: Filing new covenant on 18 acres for timber use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign-
approved

Reviewer: Wanda A. Brown

n. Map/Parcel: 73-33

Property Owner: McCary, Dennis

Tax Year: 2013

Contention: Filing to renew covenant on 114 acres for agricultural use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign-
approved

Reviewer: Wanda A. Brown

o. Map/Parcel: 18-25

Property Owner: McMahan, Klaudia J.

Tax Year: 2013

Contention: Filing new covenant on 82 acres for agricultural and timber use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign-
approved

Reviewer: Wanda A. Brown

p. Map/Parcel: 64C-1

Property Owner: Pulliam, Jane

Tax Year: 2013

Contention: Filing to continue covenant on 39 acres for agricultural and timber use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign-
approved

Reviewer: Wanda A. Brown

q. Map/Parcel: 55-73-TR3

Property Owner: Rosser, Stan

Tax Year: 2013

Contention: Filing to renew covenant on 7.95 acres adjoining 35.60 acres for agricultural use property (see attached map)

Recommendation: Requesting the Board of Assessor's review, approve and sign-
approved

Reviewer: Wanda A. Brown

r. **Map/Parcel: 55-74**
Property Owner: Rosser, Stan
Tax Year: 2013
Contention: Filing to renew covenant on 35.60 acres for agricultural and use property
 (see attached map)
Recommendation: Requesting the Board of Assessor's review, approve and sign-
approved
Reviewer: Wanda A. Brown

s. **Map/Parcel: 78-5**
Property Owner: Scoggins, LC
Tax Year: 2013
Contention: Filing to renew covenant on 38 acres for timber use property (see attached
 map)
Recommendation: Requesting the Board of Assessor's review, approve and sign-
approved
Reviewer: Wanda A. Brown

t. **Map/Parcel: 80-16**
Property Owner: Plum Creek Timberlands L.P.
Tax Year: 2013
Contention: Filing for Forest Land Conservation covenant on 1,337 acres (see attached
 map)
Recommendation: Requesting the Board of Assessor's review, approve and sign-
approved
Reviewer: Wanda A. Brown

u. **Map/Parcel: 84-15-B**
Property Owner: Plum Creek Timberlands L.P.
Tax Year: 2013
Contention: Filing for Forest Land Conservation covenant on 1,724.85 acres (see
 attached map)
Recommendation: Requesting the Board of Assessor's review, approve and sign-
approved
Reviewer: Wanda A. Brown

X. Homesteads:

a. **Map/Parcel:**
Property Owner: Washington, Louvenia
Tax Year: 2013
Contention: Property owner filing for local over age 70 exemptions
Determination: The application was filed after the deadline of April 1, 2013 to receive
 homestead applications for tax year 2013.
Recommendation: According to O.C.G.A. 48-5-46 by February 1 each year or as case
 may be of various counties (our deadline is April 1, 2013 each year).
The Board instructed sending a letter to the property owner informing them that the
application will apply to the 2014 tax year.

XI. Invoices & Informational Items:

a. **Information: Mr. Barker discussed the following issues with the County Commissioner:**

- 1. 2nd car for the Assessor's Office and the concerns of filling the vacancy on the Board of Assessor's – *The Board discussed.*

b. Information: Regions F5DU Joint Custody Account: Emailed to the Board of Assessor's for review – *The Board acknowledged and discussed.*

XII. Mobile Home Appeals 2013:
 a. Map & Parcel: 55-52-L08-A
 10x36 1959 Mobile Home of Unknown Make/Model
 Appellant: Elliott, Emmett
 Tax Year: 2013

ON HOLD

Appellant's Contention: Home was destroyed in 2012

Determination:

- 1. Account dates back to the 2001 tax year. Taxes are current.
- 2. 2012 Satellite imagery indicates Home still on property at that time.
 - a) Home was part of a "homemade" double-wide.
 - b) This Home and a 12x41 Home of Unknown Make/Model were joined to form a single residence.
- 3. Field Visit of 02/12/2013 confirms neither Home on property.
 - a) Currently a 1979 Vogue Motor Home (used as a dwelling) occupies this parcel.
 - b) Vogue was added to Future Year XXXX's on 02/12/2013
- 4. Appellant states Homes were destroyed March of 2012.

Recommendations:

- 1. Void 2013 Manufactured Home bill 000751 on this account.
- 2. Home was deleted from Tax Office records on 02/12/2013

Reviewer: Roger Jones

The Board instructed obtaining additional information on this item in meeting of 3/27/2013.

b. Map & Parcel: 55-52-L08-A
 12x41 1969 Mobile Home of Unknown Make/Model
 Appellant: Elliott, Emmett
 Tax Year: 2013

ON HOLD

Appellant's Contention: Home was destroyed in 2012

Determination:

- 1. Account dates back to the 2001 tax year. Taxes are current.
- 2. 2012 Satellite imagery indicates Home still on property at that time.
 - a) Home was part of a "homemade" double-wide.
 - b) This Home and a 10x36 Home of Unknown Make/Model were joined to form a single residence.
- 3. Field Visit of 02/12/2013 confirms neither Home on property.
 - a) Currently a 1979 Vogue Motor Home (used as a dwelling) occupies this parcel.
 - b) Vogue was added to Future Year XXXX's on 02/12/2013
- 4. Appellant states Homes were destroyed March of 2012.

Recommendations:

- 1. Void 2013 Manufactured Home bill 000752 on this account.
- 2. Home was deleted from Tax Office records on 02/12/2013

Reviewer: Roger Jones

The Board instructed obtaining additional information on this item in meeting of March 27, 2013.

XIII. Personal Property:
 a. Map & Parcel: 16 PP:IF 57
 Owner Name: J P SMITH LUMBER COMPANY
 Tax Year: 2013

Hold for additional information from property owner and Cindy will prepare new agenda review item

Owner's Contention: Owner is requesting the value of Line F which is Furniture/Fixtures/Machinery/Equipment be reduced to 40% of the indicated value from the enclosed schedules to \$377,331.00 as shown one the completed Property Tax Return for this year. The sawmill industry continues to struggle in this economy. As JP Smith has received this reduction in the past I am requesting a continuation of the reduction.

Determination: The Indicated Value on JP Smith's Business Personal Property return is \$943,327.00. The company is asking for a 40% reduction of this value ($\$943,327.00 \times 40\% = \$377,331.00$) bring it down to \$377,331.00. This reduction has been given to J p Smith Lumber Company for the past several years and they have provided our office with paper work to support this reduction.

Recommendations: It is recommended to continue with the 40% reduction in value for this company.

Reviewer: Cindy Finster

The Board instructed revising this item and returning to agenda April 3, 2013. Cindy is waiting for a response from the property owner. The Board acknowledged.

XIV. Additional Items:

- a. Leonard discussed the computer repair pertaining to the server that operates all tax records in Kathy Brown, Tax Commissioner's office and the Assessors Office. Leonard informed the Board that computer technicians attempted to repair the system but the server must be completely replaced - *The Board acknowledged*

XV. Meeting adjourned – 10:10 a.m.

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





