

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 7, 2013

Attending:	William M. Barker Hugh T. Bohanon Sr. Richard Richter
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Regular Meeting called to order 9:06 a.m.

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

I. **APPOINTMENTS:** *No appointments at this time –The Board of Assessor’s acknowledged.*

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes July 31, 2013 – *The Board reviewed, approved and signed.*

III. **BOA/Employee:**

- a. Board member Mr. Richter received his check.

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 remaining appeals were the appeals of which the property owners did not show up for their hearing.
– *The Board acknowledged.*

V. **Previous Pending Items:**

- a. **Unpaid Holiday:** *Letter to the Commissioner pertaining to non-payment of July 5, 2013*
 - 1. *The Board instructed sending the letter to Jason Winters, County Commissioner.*
- b. **Budget Cuts:** *Letter to the Commissioner pertaining to the budget expenditure being revised – The Board acknowledged the letter has been sent to the Commissioner.*
- c. Mr. Bohanon made a motion in meeting July 10, 2013 to use a handheld recorder and record the Board meetings as follows:
 - Motion: Mr. Bohanon*
 - Second: Ms. Crabtree*
 - Vote: No call for a final vote – Mr. Barker, chairman instructed Leonard to check with other county offices about how they record their meetings before the Board of Assessor’s makes a final decision.*

UPDATE 1: In the meeting of July 24, 2013 after reviewing Leonard’s research the Board of Assessors instructed the use of USB recorder for a trial period.

Update 2: In meeting July 31, the Board discussed trying another type recorder due to the technical difficulty and file size issues with the USB recorder – Pending the Assessor’s office obtaining the recording device – Mr. Bohanon will bring the recorder to next meeting of August 14, 2013.

- d. **Mohawk:** Letter sent from Leonard to Steven Bearse pertaining to the Board's concerns of documentation submitted previously by Mr. Bearse's contention of economic obsolescence. – Pending response from Mr. Bearse – *The Board acknowledged that the Assessor's office has not received a response from Mr. Bearse.*

VI. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.

- a. *The Board discussed with Leonard Barrett, chief appraiser; the digest submission being on schedule and the consolidation figures submitted to the County Commissioner, Jason Winters.*
- b. *The Board instructed Leonard to send the Preliminary numbers for the County Tax Digest with a cover letter to James Lenderman, Chattooga County School Superintendent.*

NEW BUSINESS:

VII.

Appeals:

- a. **2012 Appeals taken:** 154
Total appeals reviewed Board: 58
Processing: 25
Pending appeals: 96

2013 Appeals taken: 56
Total appeals reviewed Board: 3
Includes Motor Vehicle Appeals
Processing: 2012 sales price appeals
Pending appeals: 53

Weekly updates and daily status kept for the 2012 and 2013 appeal log: *Wanda A. Brown*

Note: There are currently 26 of the 2012 pending appeals in Leonard's file to be reviewed.

The Board acknowledged and Leonard discussed with the Board that he is now beginning to review the 2012 appeals.

The Board acknowledged the status of the 2013 appeals.

VIII.

County Tax Digest: Preliminary Numbers

Party Making Request: LENDERMAN, JAMES – County School Superintendent

Tax Years: 2013

Request:

- 1) CURRENT DIGEST AND 5-YEAR HISTORY OF LEVY
- 2) PT32.1 FORMS (Computation of Millage Rate Rollback) for the Incorporated and Unincorporated portions of the county.

PLEASE FIND:

1. A copy of the 2013 Chattooga County School consolidations as of 07/30/2013.
2. A copy of the 2013 Chattooga County School value changes due to revaluation.
3. The PT32.1 form ("Computation of Millage Rate Rollback and Percentage Increase in Property Taxes") for the County School for the 2013 tax year.
4. The PT32.1A form for the County School for 2013. The amount of FLPA "reimbursement value" is used in both the 5-year History AND the Rollback forms.
5. Calculation of the local option sales tax adjustment for the County School for 2013.
6. The "Current Year Digest and 5-Year History of Levy" to be run in the Summerville News.

o Numbers supplied for the 2013 digest are the consolidation numbers prepared on 07/30/2013.

o Numbers for years 2008-2012 are from the numbers submitted to the Department of Revenue as our final digest for each year reported on the form.

Recommendations:

1. Provide the County School Superintendent with hardcopies of these forms.
2. Include notification that once the tentative millage rates are set, final copies can be provided.
 - a. *The Board of Assessor's approved and signed.*

IX. Covenants and Homesteads:

- a. **Map/Parcel: 38-165 & 38-165-A**
Property Owner: White, Cheryl
Tax Year: 2012

Contention: Filing covenant in lieu of an appeal for timber or wooded property. The timber is not being cut or processed for timber. The property is mainly wildlife use.

Determination:

- 1) The property map/parcel 38-165 is a 32.73 acre wooded and wildlife tract
- 2) The adjoining map/parcel 38-165-A is a 3.28 acre wooded and wildlife tract
- 3) The larger tract surrounds the smaller tract is all wooded and wildlife according to aerial photo and pictures taken on August 6, 2013.
- 4) The house sits at the very corner of map/parcel 38-165-A.
- 5) The largest portion of small tract is wooded adjoining larger tract on 3 sides with one side having the road/drive way in between.
- 6) Research shows that smaller acre tracts have been approved for covenant when adjoining larger acre tracts.
- 7) However, research shows that smaller acre tracts below 10 acres have not been approved for wildlife use – this may be irrelevant since the 3.28 acres adjoins 32.73 acres on three sides.

1)(E)(iii) of subsection (a) of this Code section, the property is not environmentally sensitive property within the meaning of paragraph (2) of subsection (a) of the Code section, and the primary use of the property is maintenance of a wildlife habitat of not less than ten acres either by maintaining property in its natural condition or under management, the county board of tax assessors shall be required to accept such use as a qualifying use for purposes of this Code section.

Recommendation: Approve covenant for 32.73 acre tract and deny covenant for 3.28 tract according to O.C.G.A. 48-5-7.4.

Reviewer: Wanda A. Brown

Motion to accept the covenant for map/parcel 38-165 and 38-165-A adjoining tracts

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

- a. **Map & Parcel: 46 16 LT5**

Owner Name: DOVER, ZORA

Tax Year: 2013

Owner's Contention: Owner is asking to be released from the Conservation Covenant. After talking with her sons they feel it is not the right thing to do right now. Owner states that since it has not affected her taxes yet.

Determination: On January 11, 2013 Mrs. Dover applied for the Conservation Covenant on the above piece of property which has 31.77 acres. This is land only with no structure on the property. The covenant was approved by the BOA on February 13, 2013. Mrs. Dover paid her recording fee and it has been recorded in the Clerk's office. Mrs. Dover would like to get this request approved before the taxes are due for 2013 so there will not be a penalty.

Recommendations: It is recommended that Mrs. Dover be released from this contract and our records be updated to reflect this change before the 2013 tax bills are mailed out. Also, let Mrs. Dover know that the recording fee is not refundable per the Clerk of Courts Office.

Reviewer: Cindy Finster

Note: Assessor's tax records cannot be changed once the consolidation figures have been finalized – If the recommendation is approved to release Ms. Dover from the covenant, she will receive her tax bill with the covenant exemptions included then a second tax bill generated with corrections. – Wanda Brown Wanda Brown, Appraiser I, discussed with the Board that her research recording fee indicates that the covenant application has not been recorded in the Clerk of Courts records and is refundable to the property owner.

Motion to approve release of covenant and refund the \$12.00 recording fee

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

b. Map & Parcel: 49A 39 B
Owner Name: Black, Edgar
Tax Year: 2013

Owner's Contention: Owner is asking for the exemptions to be taken off on the above referenced property. Owner has moved to another county and put the house up for sale.

Determination: After receiving an Assessment Notice (see attached) the owner realized that there were exemptions on their house here in Chattooga County. Owner contacted our office to ask that they be removed since they no longer live here. Owner has moved to Catoosa County purchased a house there in January 2013 and applied for Homestead according to the Tax Assessors Office in Catoosa County. There are exemptions on the property in Chattooga County for age 62.

Recommendations: It is recommended that the exemptions be removed from our system and adjustments be made to reflect this change.

Reviewer: Cindy Finster

Motion to remove exemptions as recommended

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

X. Personal Property:

a. Map & Parcel: 20 PP:CF 15
Owner Name: P & P Country Store
Tax Year: 1997 - 2013

Tax Commissioners Contention: Cathy Brown brought to our office the attached tax bill stating this business has had a value of \$100,000.00 on it for eight years and it is still unpaid.

Determination:

1. This business started out with a value of \$20,000.00. In 2005 the value increased to \$50,000.00 and in 2006 it increased to \$100,000.00 where it has remained.
2. This business has been closed for several years. The only name on the account is P & P Country Store. There has never been a contact person on this business.
3. The building is owned by Mr. Ronald Padgett. I have made several attempts to contact Mr. Padgett by letter and telephone to get info on the person leasing the store. I have had no response from Mr. Padgett.
4. In August 2011 I brought this to the Board's attention asking that this account be removed from our system since there has never been a Business

Personal Property Form returned to us and we do not know who the business (inventory and equipment) belong to.

1. The BOA decision was to put this item on hold pending verification of tax year 2008 and 2009 to be sure there was no store or business operating in this building.
2. I have again tried to get info on this store but have been unsuccessful.
3. The store has been boarded up so I do not know if there is equipment inside.

Recommendations: I am asking the BOA to instruct me as to how to handle this account.

Reviewer: Cindy Finster

Motion to remove this account from tax records

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

XI. ADDENDUM:

- a. **Map & Parcel: 18-39 (27x56 1995 manufactured home of unknown make/model)**
Owner Name: PRICE, SHEILA
Tax Years: 2008 - 2013

**Owner's Contention: HOME DOES NOT EXIST. TAXES 2008 THROUGH 2013
 PAID IN ERROR**

Determination:

1. Account begins in 2003.
 - a. For this year to 2007, home is listed as a 24x57 of Unknown Make/Model with a 12x23 1-story add'n.
 - b. For this year to 2007 home is listed as "Not Taxable" on the Mobile Home Digest.
2. Beginning 2008 home shifts to "taxable" on the Mobile Home Digest, size is changed to 27x56, and a HUD label of GEO 0488378/9 is added to account.
3. Outstanding taxes on this Home (2008-213) were paid on 04/30/2013.
4. During April of this year, the real estate (parcel 18-39) transferred from Sheila Price to Steve & Janey Melody Whaley (DB 614 PGs 662-664).
 - a. The Whaleys claim that the taxes paid per item 3 above were paid on the wrong Home.
 - b. Per the Whaleys, these taxes should have been paid on a 1997 28x56 Hickory Hill manufactured home by Fleetwood.
5. The Hickory Hill record first appears with this parcel in 2008, and has outstanding bills to 2013.
6. Both Homes (the 27 wide Unknown and the 28 wide Hickory Hill are both listed as being located at 89 Hummingbird Circle .
7. Per documentation obtained from American Reliable Insurance Company Marshall & Sheila Price lost a manufactured home to fire on 07/05/2005

- 8. Field Inspection of 08/01/2013 indicates:
 - a. The home located at 89 Hummingbird Circle is 27 foot wide.
 - b. There is not a double wide Home with a 1-story addition on this property.
 - c. The Home located at 89 Hummingbird has no name plate or label located on the exterior of the Home.
 - d. The HUD labels attached to the home at 89 Hummingbird Circle are GEO 963235/6.

- 9. Lacking other evidence, it is concluded that the account of the 27 wide Unknown is in error and should be deleted.
 - a. The HUD label listed for the "Unknown Make/Model" does NOT match the HUD label of the Home located at 89 Hummingbird Circle.
 - b. The Home located at 89 Hummingbird Circle does NOT have a 1-story addition.
 - c. The Unknown predates the Hickory Hill on the parcel record by 5 years.

Recommendations:

- 1. Authorize a refund for taxes paid on the "Unknown Make/Model" from 2008 to 2013. (all bills paid within the last 6 months).
- 2. Correct the data on the Hickory Hill to reflect the data discovered during field inspection of 08/01/2013.
- 3. The "Unknown Make/Model" was deleted from the County manufactured home records in FUTURE year XXXXs on 08/05/2013.

Motion to accept recommendations

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

XII. Additional Items: Mr. Bohanon presented his agenda items pertaining to the 2014 budget figures -- 2014 Budget Workbook attached to minutes

- a. Mr. Bohanon discussed with the Board the adoption of a new pay scale and incorporating the salaries of office staff and Board members and the cost of required training for office staff and Board members into the 2014 proposed budget to the Commissioner.

Motion to adopt new pay scale

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

Motion for Leonard Barrett, chief appraiser to send a cover letter to the Commissioner along with the 2014 proposed budget

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

XIII. Assessor's Office Job Opening: Assessor's Clerk

- a. *The Board instructed Wanda Brown, secretary, to advertise the job opening in The Summerville News.*

XIV. Meeting adjourned 9:30 A.M.

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter






