

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 4, 2013

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

Regular Meeting called to order 9:03 a.m.

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

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

OLD BUSINESS:

II. BOA Minutes:

- a. Meeting Minutes August 28, 2013 – *The Board of Assessors reviewed, approved and signed.*

III. BOA/Employee:

- a. Board members received checks.
- b. **Mail:** *Mr. Bohanon received mail pertaining to the Short Course in Assessment Administration scheduled November 17-22, 2013.*
- c. **Email:** *The Board acknowledges email correspondence pertaining to 2013 digest not being authorized for collection by the Department of Revenue.*
- d. **Job Applicants:** *Copies available for Board members of 10 remaining applicants – Emailed on 9/3/2013 – The Board acknowledged and received hard copies.*

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

The Board acknowledged there are no updates at this time.

V. Previous Pending Items:

- a. **Budget Cuts:** Letter to the Commissioner pertaining to the budget expenditure being revised – Forwarded to the County Attorney then onto Commissioner Winters – *The Board instructed removing this item that was discussed during last weeks executive session with Commissioner Winters.*

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

- a. 2013 Digest collection order pending digital files from Tax Commissioner's new software provider and re-advertisement of five year history and proposed 2013 mill rate by the school board – *The Board acknowledged.*

NEW BUSINESS:

- VII. Appeals:
 a. 2012 Appeals taken: 154
 Total appeals reviewed Board: 59
 Processing: 29
 Pending appeals: 95

2013 Appeals taken: 135
 Total appeals reviewed Board: 15
Includes Motor Vehicle Appeals
 Processing: 2012 sales price appeals
 Pending appeals: 120

Appeal count through 9/3/2013

Weekly updates and daily status kept for the 2012 and 2013 appeal log: *Wanda A. Brown - There are currently 29 of the 2012 pending appeals in Leonard's file to be reviewed - Requesting the Board acknowledge.*

- VIII. Appeals:
 a. Owner: Lee Allen
 Map/Parcel: 21-71
 Tax Year: 2012

Owner Contention: 10 x 10 utility building should not be on this parcel.

Appraiser Note: Made field visit to property and noticed that the 10 x10 building behind house is in very bad condition that has a value of \$893. There was a 6 x 7 playhouse on property record card with no value that is no longer on property.

The building value is \$8,666, the land value is \$10,770 for 3.70 acres, and the accessory value is \$23,372 for mobile home at \$22,479 and a 10x10 utility building at \$893 for a total FMV of \$42,808.

Recommendation: sound value the 10 X 10 UTB AT \$0, and removing the 6 x 7 play house that is no longer there. This would drop total FMV from \$42,808 to \$41,915 for the 2012 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: 3 voted yes, one member Ms. Crabtree abstained

Motion carried

- b. Map/Parcel: 13-17-B (13-17 main parcel)
 Property Owner: Chadwick, Billy
 Tax Year: 2012 and 2013

Contention: Filing an appeal for denial of homestead exemptions

Determination:

1. Property record card indicates exemptions being received 2012 and prior years for single and ad valorem exemptions.
2. Property owner filed for state and local elderly exemptions in February 2012.
3. A letter mailed on May 16, 2012 requesting income documentation never received response from the property owner.
4. Research by mobile home appraiser indicates that there was only a salvage mobile home not a dwelling on map/parcel 13-17.
5. The Board action June 27, 2012 was to deny the exemptions due to no response from the property owner and the appraiser's research pertaining to the mobile home.

6. The property had actually split according to deed research recorded June 13, 2011 and the main parcel 13-17 has salvage mobile home but both 13-17-B and 13-17-C have houses.
7. The property owner was intending to file exemptions for 13-17-B which his original exemptions should have transferred to when the property split was completed.
8. The property is in the name of Zelma Yancey, daughter of Mr. Chadwick and Mr. Chadwick has a life estate and resides on map 13-17-B.

Recommendation: Exemptions removed in error - Reinstate exemptions for tax year 2013 and approve state and elderly exemptions upon receiving the proper income documentation for tax year 2012.

Reviewer: *Wanda A. Brown*

Motion to accept recommendation

Motion: *Mr. Richter*

Second: *Mr. Bohanon*

Vote: *all in favor*

IX. Covenants:

a. Map/Parcel: 30-43

Property Owner: Tucker, Steven and Gayla

Tax Year: 2013

Contention: Filing for covenant in lieu of an appeal

Determination:

1. Covenant was filed on July 19, 2013 for 9.60 acres of agricultural use property
2. Property Owner signatures are incomplete
3. Property is under 10 acres and additional documentation was not provided
4. Letter was mailed to property owner on 7/23/2013 requesting signatures and additional documentation by appeal deadline.
5. There has been no response and the deadline to file as an appeal was August 26, 2013.

Recommendation: Deny the covenant application and notify the property owner

Reviewer: *Wanda A. Brown*

Motion to accept recommendation:

Motion: *Mr. Richter*

Second: *Mr. Bohanon*

Vote: *all in favor*

X. Invoices:

- a. **RJ Young:** Supplies, Parts, etc: Printer/copier contract: Invoice # INV29214: Invoice Date: 8/28/2013, Balance due: \$169.56 – There are no contract overage charge for this billing period – *The Board of Assessor's reviewed, approved and signed.*

XI. Additional Items: Board chairman, Mr. Barker asked each meeting attendee if they had any further questions or concerns.

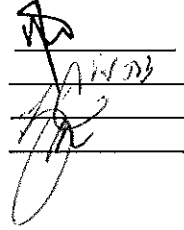
1. Ms. Crabtree inquired about the outcome of executive session discussion with the Commissioner pertaining to the unpaid holidays – *The Board discussed and it was their understanding that the Commissioner will maintain his decision to enforce unpaid holidays -- According to the Commissioner, the Assessor's Office staff must comply with the new holiday schedule.*
2. Mr. Bohanon questioned digest reviews and noted to the Board that among incoming resumes for Office Clerk upcoming job opening around September 25, 2013, were two former employees who are in a lawsuit against the Chattooga County Assessors – **The Board acknowledged.**

XII. *Mr. Richter requested to enter into executive session at 9:40 a.m.*
Motion: Mr. Richter
Second: Mr. Bohanon
Vote: all in favor

Motion to return to regular session at 10:05 a.m.
Motion: Mr. Bohanon
Second: Mr. Richter
Vote: all in favor

XIII. Meeting adjourned 10:06 A.M.

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

Handwritten signatures on four horizontal lines. The first line has a signature that appears to be 'W.M. Barker'. The second line has a signature that appears to be 'H.T. Bohanon Sr.'. The third line has a signature that appears to be 'G.W. Crabtree'. The fourth line has a signature that appears to be 'R.L. Richter'.