

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 21, 2014

Attending:	William M. Barker – Absent (CAVEAT)
	Hugh T. Bohanon Sr. – Present
	Gwyn W. Crabtree – Present
	Richard L. Richter – Absent (CAVEAT)
	Doug L. Wilson – Present

Meeting called to order @ 9:00 a.m.

- A. Leonard Barrett, Chief Appraiser – Absent (CAVEAT)
- B. Nancy Edgeman, Secretary – Present

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes May 14, 2014

The Board of Assessor's reviewed, approved and signed.

II. BOA/Employee:

a. Time Sheets

The Board of Assessor's reviewed, approved and signed.

b. Emails:

1. Comparison for assessment notices on hold from 4/30/2014.

(Still researching - have calls into 3 county offices that have used Harris Printing Co. for Assessment notices). Nancy Edgeman gave update from other counties that have used Harris Printing. Mr. Wilson suggested getting this completed as soon as possible

2. Tax Commissioner

3. 2013 study

4. Mt Vernon

The Board of Assessor's acknowledged

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

The Board of Assessors acknowledged that email was received

a. Total 2012 Certified to the Board of Equalization – 62

Cases Settled – 45

Hearings Scheduled – 1

Pending cases – 17

b. Total 2013 - 2014 Certified to the Board of Equalization – 12

Cases Settled – 11

Hearings Scheduled – 9

Pending cases – 1

c. Total TAVT Certified to the Board of Equalization – 21

Cases Settled – 10

Hearings Scheduled – 5

Pending cases – 11

The Board acknowledged there are 6 hearing scheduled at this time.

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

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 167

Leonard Reviewing: 0

Pending appeals: 17

Closed: 150

2013 Appeals taken: 228

Total appeals reviewed Board: 102

Leonard Reviewing: 10

Pending appeals: 126

Closed: 71

Includes Motor Vehicle Appeals

Appeal count through 05/20/2014

2014 Appeals taken: 25

Total appeals reviewed Board: 8

Leonard Reviewing: 17

Pending appeals: 17

Closed: 8

Includes Motor Vehicle Appeals

Appeal count through 05/20/2014

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log: Nancy Edgeman - There are currently 0 of the 2012, 10 of the 2013, and 17 of the 2014 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI. APPEALS:

a. Property: 18--25

Appellant: MCMAHON, KLAUDIA J

Years: 2012

Contention: Mistake in the application of the Appellant's Land Use Covenant.

Determination:

1. The case was initially reviewed by the Board of Assessors on 05/14/2014
 - a. The major contention appeared to be amount of tax levied in relation to property value for 2007 through 2012.
 - b. A comparison study done indicated that the Appellant's property was not over-valued.
 - c. Therefore the Board determined to "No Change" the appeal and forward it to the County Board of Equalization.
2. We are still in the training stage of Appeal processing, so notices are reviewed before being mailed. At that time an error in how the Conservation / Land Use covenant had been applied to

this property was discovered.

- a. In 2008, the accessory buildings were included under the Appellant's covenant.
 - b. A data entry error caused these buildings to be taxed twice, once at their covenant value, then again at their non-covenant value.
 - c. This error has not been corrected through the 2013 tax year.
3. On the State's consolidation report, and thus the county's tax digest, the benefit of a Land Use covenant is treated as an exemption; therefore this error did not affect the parcel's fair market value. It only affected the parcel's net assessment.

Recommendation:

1. Prepare "Error and Release" forms for the Tax Commissioner's Office, correcting the net taxable value of this property for the tax years 2009 to 2012 per O.C.G.A §48-5-380(b). NOTE: The 2009 tax bill was paid 01/19/2011 per the Tax Commissioner's web site, therefore it also falls within the 3 year limit specified by the above code section.
2. Forward the issue of the 2008 tax error to the County Commissioner's Office for consideration concerning a refund for that year.

Reviewer: Roger F Jones

Roger Jones joined meeting and explained how Ms. McMahon was being taxed twice on the same building.

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

VII. COVENANTS:

- a. Map/Parcel: 26-87-TR7
Property Owner: GERELD EMERY
Tax Year: 2014

Contention: Filing for Covenant renewal of 60.30 acres of agriculture land.

Determination:

1. This is a renewal of original Covenant beginning in 2004. Mr. Emery's application was mailed in on March 27, 2014 and was signed in the wrong place.
2. Research indicates that the total acreage is 62.30, Per O.C.G.A 48-5-7.4 (a) (1) (B) 60.30 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant for 2014 on 60.30 acres of agriculture land.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

VIII. INVOICES:

- a. qpublic – invoice # 191954 / date \$604.16
- b. office depot – order # 712002991-001 / Date May 16 / Amount \$128.62

The Board of Assessors reviewed, approved, and signed

IX. ADDITIONAL:

- a. Nancy Edgeman - Requesting approval to renew Notary. Expiration date is 5/23/2014.
- Cindy Finster - Requesting approval to renew Notary. Expiration date is 5/25/2014.

The Board of Assessors reviewed, approved, and signed

Mr. Wilson suggested discussing the policy for office copies at the next meeting.

Meeting Adjourned @ 9:25am

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

