

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 3, 2015

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

Meeting called to order @ 9:14 a.m.

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes May 27, 2015

The BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

The BOA reviewed, approved, & signed

b. Emails:

1. 2015 Digest updates

2. Georgia DOR amendment to rule 560-10-27.01

3. Goldine Shaw retirement

4. Refunds for parcel 58-16

5. Item of interest

6. 2015 1st Quarter Sales

The BOA acknowledged receiving email

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

The BOA acknowledged that email was received

a. Total 2013 Certified to the Board of Equalization – 61

Cases Settled – 57

Hearings Scheduled – 2

Pending cases – 4

b. Total 2014 Certified to the Board of Equalization – 53

Cases Settled – 51

Hearings Scheduled – 0

Pending cases – 2

c. Total TAVT 2013-2015 Certified to the Board of Equalization – 35

Cases Settled – 34

Hearings Scheduled – 1

Pending cases – 1

The Board acknowledged there are 3 hearing scheduled at this time.

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

Mr. Barrett stated we are still working the appeals as they come in.

NEW BUSINESS:

V. Appeals:

2014 Appeals taken: 171
 Total appeals reviewed Board: 171
 Pending appeals: 0
 Closed: 160
Includes Motor Vehicle Appeals
Appeal count through 6/2/2015

2015 Appeals taken: 38
 Total appeals reviewed Board: 11
 Pending appeals: 27
 Closed: 2
 Includes Motor Vehicle Appeals
Appeal count through 6/2/2015

Weekly updates and daily status kept for the 2014 & 2015 appeal log by Nancy Edgeman. **The Board acknowledged**

VI. APPEALS:

a. Property Owner: Linda & Calvin McGuire
 Map & Parcel: 16-25-TR7
 Tax Year: 2015

Contention: Board of Equalization decision was made on March 16, 2015 to set value @ \$3000.00 per acre. Value should be locked in for 2014, 2015, and 2016.

Determination: After reviewing the property record card it was determined the values were not locked for the years 2014 & 2015. Property owner stated she was happy with \$3,000.00 per acre.

Recommendation: Place the BOE lock on the property and issue a new Assessment notice.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All

b. Property Owner: Henderson Ponder
 Map & Parcel: S24-5
 Tax Year: 2015

Contention: Mr. Ponder was granted a life estate to the above property via deed book 629 page 609 recorded June 30, 2014. The property was Wife's estate. Mr. Ponder has maintained residence at this location for approximately 40 years. Requests the Senior Exemptions be reinstated. Application filed 6/30/2014.

Determination:

1. Mr. Ponder received the Exemptions for 2013 & 2014 in his wife's name Mary Frances Ponder.
2. The obituary shows Mary Frances Ponder passed away on October 8th 2012.
3. Mr. Ponder deeded his part of the property to his wife in September 1995.
4. A deed to grant life estate was filed on June 30, 2014.

5. When property transferred from Mary Frances Ponder the exemptions were removed.
6. Mr. Ponder came in on June 30, 2014 and filed for Exemptions which was past the April 1st deadline and was not the property owner or hold a life estate on January 1, 2014.
7. No application was filed for the 2015 tax year.

Recommendation: Do not reinstate exemptions for 2015 due to no application being filed. Mr. Ponder was not eligible for the exemption in 2014 because he wasn't a title holder on January 1, 2014 but did receive the exemption. I also recommend notifying Mr. Ponder to apply for the 2016 tax year per O.C.G.A 48-5-40.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: All

c. Map & Parcel: 46-14

Owner Name: Wright, T Fondern, Malcolm Wright, Tony Wright

Tax Year: 2015

Owner's Contention: Should have no improvements listed to this account. Building is supposed to be included in 46-14-C, thinks land would sell for only around \$13,000.

Determination:

1. According to Google maps, tax maps and verification by property visit on May 26, 2015 the structure is located on 46-14-C.
2. Neighbors and phone call to Malcolm Wright also verified the building is on map 46-14-C owned by Malcolm Wright.
3. The records should reflect the building on map 46-14-C removing it from map 46-14.
4. Based on the land study the following was determined:
 - Map/Parcel 46-14 is 4.45 acres with an assessed value of \$18,218 for a price per acre of \$4,094.
 - The subject falls fairly close to mid-range below the median tax value per acre of \$4,150
 - The subject is above the median sales price per acre of \$3,250 but below the top end of the range of \$7,281.
5. According to neighborhood properties of similar size the subject value has a lower value per acre than comparables.

Recommendation:

1. Remove building value of \$11,324 from map/parcel 46-14 and add to map/parcel 46-14-C.
2. Leave the land value as notified at \$18,218 and removing the structure from this account results in a total fair market value of \$18,218 for tax year 2015.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: All

d. Map/Parcel: 64-36

Owner: Cochran Nellie

Tax Year: 2015

Contention: Mobile Homes are not worth what they are valued. I think the land is worth \$2000 or \$3000.

Determination:

1. Mobile Homes are not counted in with the Assessed Value listed on 64-36...they are a separate appeal/issue.
2. The current assessed value of the land is \$4,759 for 1.38 acres on 409 Davis Road, Trion.
3. The property was purchase by current owner from Norma K Miller for \$5,000 in tax year 2014.
4. The net taxable value is \$1,904.
5. According to deed research and mapping research this property is being taxed on 1.38 acres and should be .62 acres -- An acre overage of .76 acres.
6. Correcting the acres to .62 reduces the value of the land to \$2,403 within the range of the property owner's contention.

Recommendation:

Correct the acreage in tax records to reflect the deed description resulting in a total fair market value of \$2,403 as indicated in accordance with .62 acres once entered into data base.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: All

e. Map / Parcel: 38A-47C & 38A-47D

Property Owner: Freddie B. Hughes

Tax Year: 2015

Owner's Contention: Tracts 3, 4 & 6 were combined in 2014, however tract 4 was not deleted out of system and shows as a duplication for the 2015 tax year. Also would like to file for Covenant. I was denied for 2014. I have documentation for use.

Appraiser Note: Map and parcels 38A-47C should have been a total of 9.66 acres being tracts 3, 4, & 6. Map and parcel 38A-47D should have been combined with 38A-47C. 38A-47C was duplication for the 2015 tax year. Also the 9.66 acre tract was denied for Covenant due to being less than 10 acres with no documentation of what the property is used for.

Recommendation: It is recommended to send out new assessment notices to Mr. Hughes showing the duplication removed and now that he has documentation showing receipts for agricultural purposes that the covenant be approved for the 2015 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: All

f. Map / Parcel: 74-5

Property Owner: Steven Morganstern

Tax Year: 2015

Owner's Contention: I have been taxed on 250.64 acres for several years. I should have only been taxed on 239.10 acres.

Appraiser Note: In 2011 the acreage changed to 250.64 total acres to 247.64 acres under covenant. After deed and plat research it was determined that the acreage should be a total of 239.10 acres with 236.10 under covenant.

Recommendation: It is recommended to send out new assessment notices to Mr. Morganstern to show changes in acreage and request for refunds as far back as Ga. Law allows if applicable.

Reviewer: Kenny Ledford
Motion to accept recommendation:
Motion: Mr. Richter
Second: Mrs. Crabtree
Vote: All

g. Map / Parcel: 37-94
Property Owner: Fulmer Trucking LLC
Tax Year: 2015

Owner's Contention: Part of property sold. Taxed on to many acres.

Appraiser Note: After looking at a plat of survey for Fulmer Trucking, LLC, January 23, 2015, the plat shows a total acreage of 12.25 acres. We had the property taxed at 13.58 acres.

Recommendation: It is recommended to send out new assessment notices to Fulmer Trucking, LLC with the changes from 13.58 acres to 12.25 acres. Also do request for refund for 2014 tax year for over paid taxes if applicable.

Reviewer: Kenny Ledford
Motion to accept recommendation and check if old or new owner paid property taxes for 2014:
Motion: Mr. Richter
Second: Mrs. Crabtree
Vote: All

VII: COVENANTS:

a. Shirley Woodall, Edward Lamar Turner Jr., & Joshua & Karen Pilcher's Covenant were approved in Board meeting on 5/27/2015 and didn't get signed. Requesting the Board sign. The Board signed

b. Map/Parcel: 64-124A
Property Owner: Kenneth L & Aimee Suzanne Hicks
Tax Year: 2015

Contention: Filing for continuation for existing Covenant of 20 acres of timber land.

Determination:

- 1. This is a continuation of original Covenant beginning in 2010.
- 2. Research indicates that property is 20 acres of timber land.
- 3. Property map is available with file.

Recommendation: Approve Covenant continuation for 20 acres of timber land.

Reviewer Nancy Edgeman

c. Map/Parcel: 40-58K
Property Owner: Kathy A Bond
Tax Year: 2015

Contention: Filing for continuation for existing Covenant of 12 acres of timber land.

Determination:

- 1. This is a continuation of original Covenant beginning in 2010.
- 2. Research indicates that property is 12.00 acres of timber land.
- 3. Property map is available with file.

Recommendation: Approve Covenant continuation for 12 acres of timber land.
Reviewer Nancy Edgeman

d. Map/Parcel: 1-11
Property Owner: Samuel Graham Glover
Tax Year: 2015

Contention: Filing for continuation for existing Covenant of 320 acres of timber land.

Determination:

- 1. This is a continuation of original Covenant beginning in 2008.
- 2. Research indicates that property is 320 acres of timber land.
- 3. Property map is available with file.

Recommendation: Approve Covenant continuation for 320 acres of timber land.
Reviewer Nancy Edgeman

e. Map/Parcel: 5-22
Property Owner: Samuel Graham Glover
Tax Year: 2015

Contention: Filing for continuation for existing Covenant of 284 acres of timber land.

Determination:

- 1. This is a continuation of original Covenant beginning in 2008.
- 2. Research indicates that property is 284 acres of timber land.
- 3. Property map is available with file.

Recommendation: Approve Covenant continuation for 284 acres of timber land.
Reviewer Nancy Edgeman

f. Map/Parcel: 41-16-T14
Property Owner: BBK Farms LLC
Tax Year: 2015

Contention: Filing for continuation for existing Covenant of 63.52 acres of agriculture land.

Determination:

- 1. This is a continuation of original Covenant beginning in 2013.
- 2. Research indicates that property is 63.52 acres of agriculture land.
- 3. Property map is available with file.

Recommendation: Approve Covenant continuation for 63.52 acres of agriculture land.
Reviewer Nancy Edgeman

Motion to approve Covenants b-f:
Motion: Mr. Richter
Second: Mrs. Crabtree
Vote: All

VIII. MISC ITEMS:

a. Map / Parcel: 59A-49 & 59A-49A
Property Owner: Kenneth C & Traci L Brown
Tax Year: 2015

Owner's Contention: For bank purposes have a 9.65 acre tract split out of the 30.72 acre tract.

Appraiser Note: Jason Young the Regional Manager from American Bank contacted the office on behalf of the Brown's. The property is located on 136 Headrick Drive. The acreage is 30.72 acres. The Bank needs the house split out with 9.65 acres according to a legal description sent by Mr. Young.

Recommendation: It is recommended to split out the house with 9.65 acres in a new account and send out new assessment notices to both parties involved.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All

b. Re: Error discovered during field work.

During a review of per sq ft bldg data in December of 2014 parcel 49-118 was flagged as having excessive value. Upon review of record it was noted that there was an addition on this home classified as an equipment room. Having never seen this classification before and looking for reasons behind the excessive value this property was tagged to check condition in 2015. Due to priority level of this flag; the property was not visited or record corrected until May of 2015 after final assessment notices were mailed to taxpayers.

A visit to this property showed that this portion of the home should be classified as living area and additional unfinished basement. Upon making this correction I discovered that this home had been over-valued by \$47,119; hence the excessive per sq ft value. This error seems to have existed since home was added to record in 2005.

The record has been corrected for tax year 2016. The TFMV was reduced from \$176,583 to \$129,464.

The board's recommendation regarding error correction for prior tax years is requested.

Reviewer: Randy Espy

Motion to correct and send new notice for 2015:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All

c. Property Owner: Annette Sprayberry

Map / Parcel: S16-19

Tax year: 2015

We received a 2014 tax bill from Kathy Brown, Tax Commissioner in reference to Annette Sprayberry, Map & Parcel S16-19. Ms. Brown informed the office that Annette Sprayberry was deceased and her exemptions needs to be removed.

Determination: While researching the issuing I determined that Annette Sprayberry was in fact deceased. Ms. Sprayberry passed away on June 16, 2014.

Recommendation: Since the Board approved the assessment notices that were mailed out on May 8, 2015 I recommend removing the exemption and issuing a new assessment notice reflecting the change since Ms. Sprayberry passed away in 2014.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Richter
Vote: All

d. Appeal Waiver & Release, Michael & Diane Poole, Map & Parcel 38C-10, needs Chairman, Mr. Barker's signature.

Mr. Barker, Chairman signed

e. Appraiser 1 & 2 Exam

Dear Board of Assessor's, I am asking approval from the Board of Assessors to take Regional Exam for the Appraiser 1 & 2 dated for June 23rd through 25th 2015 at the Atlanta DOR Office. This would be for Appraiser 1 exam and Appraiser 2 exam. The cost for each exam is \$25.00. I appreciate your time and consideration on this request.

Thanks, Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All

Mrs. Edgeman inquired about how to handle the Covenant continuation for Patricia Sweatman and Marshall Dean Burnette that has been breached. The Boards instructions were to send information to Tax Commissioners office for bill.

Mrs. Crabtree and Mr. Barrett discussed the 1st Quarter ratios and their decision to adopt 2015 values.

Mr. Barker inquired about his reservations for his upcoming class and Mrs. Edgeman responded that the information had been sent to the Commissioners office. Mr. Barker also requested reserving the car for the trip.

Meeting adjourned at 10:25 a.m.

William M. Barker, Chairman	_____
Hugh T. Bohanon Sr.	_____ <i>HTB</i>
Gwyn W. Crabtree	_____
Richard L. Richter	_____ <i>R</i>
Doug L. Wilson	_____ <i>DW</i>

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Board of Tax Assessors
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