

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 22, 2015

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Absent Gwyn W. Crabtree – Present Richard L. Richter – Absent Doug L. Wilson – Present
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Meeting called to order @ 9:12 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 15, 2015

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA reviewed, approved, & signed

b. Emails:

1. Geographic Computer Technologies

2. 2013 pending appeal Map 37-177A

Motion was made by Mr. Wilson to notify property owner to file a return from January 1, thru April 1, 2015 or file an appeal after receiving 2016 assessment notice, Seconded by Mrs. Crabtree, all that were present voted in favor.

3. DOR field staff update

BOA acknowledged receiving email

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

BOA acknowledged that email was received

a. Total 2013 Certified to the Board of Equalization – 63

Cases Settled – 61

Hearings Scheduled – 0

Pending cases – 2

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

Cases Settled – 53

Hearings Scheduled – 0

Pending cases – 0

c. Total 2015 Certified to the Board of Equalization – 17

Cases Settled – 1

Hearings Scheduled – 0

Pending cases – 16

d. Total TAVT 2013-2015 Certified to the Board of Equalization – 36

Cases Settled – 36

Hearings Scheduled – 0

Pending cases – 0

BOA acknowledged there are 17 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett stated we are waiting on the County Commissioner and the School Board to advertise the 5 year history and schedule meeting for the budget hearing and Mill rate.

NEW BUSINESS:

V. Appeals:

2014 Appeals taken: 171
Total appeals reviewed Board: 171
Pending appeals: 0
Closed: 165
Includes Motor Vehicle Appeals
Appeal count through 7/20/2015

2015 Appeals taken: 91 (including 6 late appeals)
Total appeals reviewed Board: 78
Pending appeals: 13
Closed: 40
Includes Motor Vehicle Appeals
Appeal count through 7/20/2015

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

VI. APPEALS:

a. Map / Parcel: 55B-46
Property Owner: Marie Kay Thomas
Tax Year: 2015

ON HOLD
PENDING
FURTHER
INFORMATION

Contention: Based on market analysis for small acreage tracts. Please adjust value accordingly.

Appraiser's Note: According to 2014 sales data on small acreage tracts in district 1, 3 to 5 acres, and our fair market value is 15% higher than the sales price data. A decision was made on 6/29/2015 to adjust land to \$13,059, however after the new notice was sent out, it was brought to out attention that a garage and mobile home was to be looked at also. I made a field visit to the property and determined that the garage was in bad shape. I figured with the concrete slab and garage doors that the garage should have a value of \$1,900. The mobile home be left as is at \$873, and the land had already been adjusted on 6/29/2015. This would make the total FMV be \$15,832.

Recommendation: After making field visit to property on 7/13/2015 it is recommended to set the total fair market value at \$15,752 for the 2015 tax year. Also make changes fro future year and apply refunds if any for 2012-2014.

Reviewer: Kenny Ledford

b. Map / Parcel: T16-10
Property Owner: John H Thomas & Kay M Thomas
Tax Year: 2015

ON HOLD
PENDING
FURTHER
INFORMATION

Contention: House is in extreme bad shape. Need to go inside house to see damage. Please adjust value according after looking at house.

Appraiser's Note: After making field visit and consulting with chief appraiser and looking at interior photos of house, the house is in very bad condition. There are issues with roof, windows, door jams, inside and out. There are issues with siding that was installed and issues with interior walls ceilings that would simply need to be gutted out and fixed.

Recommendation: After making field visit to property on 7/13/2015 and seeing interior photos of house, it is recommended to set house at \$5.00 per sq. ft. This would set the house value at \$5,770. The land would stay at \$7,938. The garage and carport stay at \$2,594. This would make a total FMV of \$16,302. Also apply for refunds if applicable for 2012-2014.

Reviewer: Kenny Ledford

c. Map / Parcel: 84-15, 84-15A, 84-15B, 80-16A

Property Owner: Plum Creek Timberlands

Tax Year: 2015

Owner's Contention: Map and Parcel 84-15A & 84-15B was to be split off and have separate accounts from 84-15. 18-6 and 68-20 were purchased from Crown Pine in 2013, however these were not transferred.

Appraiser Note: 84-15A & 84-15B were split off of 84-15 and 18-6 and 68-20 have been transferred, however these changes took place after assessment notices had been sent out. Also 84-15, 84-15A, 84-15B should have been taxed at \$844.39 per acre according to a decision for 2013-2015. 80-16A should have been taxed at \$899.58 per acre. These changes should have been made for 2013-2015.

Recommendation: It is recommended to make bill corrections for 80-16A for 2013 at \$899.58 per acre. On 84-15 do bill corrections for 2014 & 2015 at \$844.39 per acre. Do NOD for 84-15A and 84-15B for 2014 & 2015 tax years at \$844.39 per acre. Also apply refunds if applicable for the tax years of 2014-2015.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

d. Map & Parcel: 41 124 H

Owner Name: Shannon Goins

Tax Year: 2015

Owners Contention: "I have not acquired new property or buildings"

Determination: Mr. Goins filed this appeal due to the fact that his assessment notice indicated he has "Acquired additional land or land and buildings". An appeal was filed on the property for 2014 house located on Starling Mill Road with 7.43 acres. House value was lowered from \$88,717.00 to \$84,000.00 and a refund was mailed to him in the amount of \$201.24. He also wanted a 3.92 tract of land beside his house combined with his house and 7.43 acres. After lowering the house value and adding the 3.92 acres it lowered the value from \$120,856.00 to \$125,819.00. His assessment notice for 2015 reflected a change code of 62 which was for the 3.92 acres added to his existing property so he filed the appeal due to the increase of \$4,963.00. Mr. Goins did not understand that this was in reference to the addition of the 3.72 acres to his existing property. I mailed Mr. Goins a letter dated June 30, 2015 (see attached) explaining this and I also enclosed an Appeal Release form if he did not want to continue this appeal. As of today

July 16, 2015 I have not heard from Mr. Goins. I have check all the comps used in his previous appeal and none of the values have changed.

Recommendation: Since there has been no value increase in this property I am recommending that the current value of \$125,819.00 remain the same.

Reviewers Signature: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

VII. COVENANTS:

a. Map/Parcel: 81-25

Property Owner: Riggs Land LLC

Tax Year: 2015

COVENANTS A-H
ON HOLD PENDING
FURTHER
INFORMATION

Contention: Filing for covenant in lieu of an appeal.

Determination:

- 1. Covenant was filed on June 16, 2015 for 132 acres.
- 2. Research indicates there is a total of 132 acres.
- 3. Property map is available with file.

Recommendation: Approve new covenant of 132 acres. Per O.C.G.A 48-5-311 (e)(1)

Reviewer Nancy Edgeman

b. Map/Parcel: 82-12

Property Owner: Riggs Land LLC

Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

- 1. Covenant was filed on June 16, 2015 for 366 acres.
- 2. Research indicates there is a total of 366 acres.
- 3. Property map is available with file.

Recommendation: Approve new covenant of 366 acres. Per O.C.G.A 48-5-311 (e)(1)

Reviewer Nancy Edgeman

c. Map/Parcel: 85-26

Property Owner: Riggs Land LLC

Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

- 1. Covenant was filed on June 16, 2015 for 390 acres.
- 2. Research indicates there is a total of 390 acres.
- 3. Property map is available with file.

Recommendation: Approve new covenant of 390 acres. Per O.C.G.A 48-5-311 (e)(1)

Reviewer Nancy Edgeman

d. Map/Parcel: 75-29
Property Owner: Riggs Land LLC
Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

1. Covenant was filed on June 16, 2015 for 514.42 acres.
2. Research indicates there is a total of 514.42 acres.
3. Property map is available with file.

Recommendation: Approve new covenant of 514.42 acres. Per O.C.G.A 48-5-311 (e)(1)
Reviewer Nancy Edgeman

e. Map/Parcel: 76-1
Property Owner: Riggs Land LLC
Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

1. Covenant was filed on June 16, 2015 for 547 acres.
2. Research indicates there is a total of 547 acres.
3. Property map is available with file.

Recommendation: Approve new covenant of 547 acres. Per O.C.G.A 48-5-311 (e)(1)
Reviewer Nancy Edgeman

f. Map/Parcel: 68-130
Property Owner: Riggs Wanda, Mark, Jason, & Julie Riggs Homrich
Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

1. Covenant was filed on June 22, 2015 for 95.23 acres.
2. Research indicates there is a total of 95.23 acres.
3. Property map is available with file.

Recommendation: Approve new covenant of 95.23 acres. Per O.C.G.A 48-5-311 (e)(1)
Reviewer Nancy Edgeman

g. Map/Parcel: 68-130A
Property Owner: Riggs Wanda, Mark, Jason, & Julie Riggs Homrich
Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

1. Covenant was filed on June 22, 2015 for 39.90 acres.
2. Research indicates there is a total of 39.90 acres.
3. Property map is available with file.

Recommendation: Approve new covenant of 39.90 acres. Per O.C.G.A 48-5-311 (e)(1)

Reviewer Nancy Edgeman

h. Map/Parcel: 68-130D

Property Owner: Riggs, Wanda, Mark, Jason, & Julie Riggs Homrich
Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

1. Covenant was filed on June 22, 2015 for 6.59 acres that joins 68-130.
2. Research indicates there is a total of 6.59 acres.
3. Property map is available with file.

Recommendation: Approve new covenant of 6.59 acres. Per O.C.G.A 48-5-311 (e)(1)

Reviewer Nancy Edgeman

VIII: MISC ITEMS:

a. Appeal Waiver & Release Justin Cook needs Chairman, Mr. Barker's signature
Mr. Barker, Chairman signed

b. Property Owner: Robert McWhorter
Map & Parcel: S26-80
Tax Year: 2015

Contention: I would like to appeal the land value on the property located at parcel number 00S260000080000, acc #399400 for 2016. I feel based on surrounding properties, there is nothing as high as our property. I feel \$60,000 per acre is completely unreasonable especially land that is located in the flood plane!!!!!!!!!!!!!!

Recommendation: I recommend notifying property Owner to file a return between January 1, & April 1, 2016 or file an appeal after receiving 2016 assessment notice.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

c. Map & Parcel: 57 21
Owner Name: Violet Klatt
Tax Year: 2015

Determination: I received a call from a representative for the Violet Klatt Trust. This is on property located at 172 Highway 27 on the North and South side of Wal-Mart. They wanted to file and appeal on this property and also get an application to put the property under the Conservation Covenant. I e-mailed the info and applications to Sheri Winchester Lucas. On June 2, 2015 I received the appeal and a check for \$12.00 but there was no covenant application enclosed. I contacted her to let her know the application was not in the envelope. I did not receive a response from this call. On June 15th I sent an e-mail asking about the covenant and again did not get a response. On June 19th I called and left a message with no response. ON June 22nd I called again and talked with Mr. Winchester and he advised me he would check into this and let me know about the covenant. As of today July 16, 2015 I have not heard anything concerning the covenant. I am currently working on the appeal on the above listed property.

Recommendation: Since there has been no response concerning the covenant I am asking the BOA to allow me to return the \$12.00 check back to Mr. Winchester with a letter stating why it is being returned to them.

Reviewers Signature: Cindy Finster

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

IX: INVOICES:

a. Schneider (qpublic) – Invoice # 164132 – Date July 7, 2015 – Amount - \$542.83

BOA reviewed, approved, & signed

b. Requisition for Supplies – 300 Stamps @ .49 = \$147.00

BOA reviewed, approved, & signed

Item not Agenda:

Digest submission forms we added to the Agenda by Wanda Brown for Mr. Barker, Chairman to sign.

Mr. Wilson requested information on continuing education for the 2016 budget.

Meeting adjourned at 10:32 a.m.

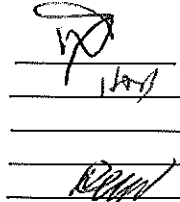
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



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