

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 12, 2015

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

Meeting called to order @ 9:05 a.m.

APPOINTMENTS: Jason Winters 9:30 a.m.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 5, 2015
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets
BOA reviewed, approved, & signed

b. Emails:

1. 2016 Value change estimate on houses
2. 2013 Department of Rev Notice of Additional tax (sent to Commissioner Winters)
3. Appeal S38-21 requests meeting with Board of Assessors

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 receiving email

- a. Total 2013 Certified to the Board of Equalization – 63
Cases Settled – 63
Hearings Scheduled – 0
Pending cases – 0
- 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 – 28
Cases Settled – 15
Hearings Scheduled – 1
Pending cases – 12
- 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 1 hearing scheduled at this time.

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

Mr. Barrett stated we are waiting for the advertisement and levy to be set.

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 8/10/2015

2015 Appeals taken: 93 (including 6 late appeals)

Total appeals reviewed Board: 88

Pending appeals: 5

Closed: 40

Includes Motor Vehicle Appeals

Appeal count through 8/10/2015

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

VI. COVENANTS:

a. Map/Parcel: 37-12A

Property Owner: Travis Kwaterski, Stephanie DePalmo, & Samantha DePalmo

Tax Year: 2015

Contention: filing for continuation covenant of 11.07 acres

Determination:

1) Property was purchased from Carolyn Crawford on 10/9/2014.

2) This is a continuation Covenant that was marked as received but later determined that it hadn't been processed.

3) Research indicates there is 11.08 acres that will remain under the covenant (land only).

4) Property map is available with file.

Recommendation: Approve continuation covenant for 11.07 acres.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All voted in favor

b. Map/Parcel: 85-26A

Property Owner: Riggs Land LLC

Tax Year: 2015

Contention: Filing for Forest Land Conservation Use Assessment Covenant in lieu of an appeal for 247.56 acres.

Determination:

1. Ms. Riggs filed for 8 covenants in lieu of an appeal after missing the April 1st deadline for renewal.
2. In processing the covenants I determined that Ms. Riggs was over the 2000 acres limit according to O.C.G.A 48-5-7.4 by 91.14 acres.
3. It was recommended Ms. Riggs either remove 91.14 acres from one of the covenants or put one parcel of land into a FLPA for the 2015 tax year.
4. Mrs. Riggs requested 247.56 acres on the east side of map & parcel 85-26 be put in to the FLPA.
5. Property map is available with file.

Recommendation: Approve FLPA for 247.56 acres. Per O.C.G.A 48-5-311 (e)(1).

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All voted in favor

VII: MISC ITEMS:

a. Re: Map S16-7 Summerville Mill

Upon visit from property owner a review of records and decisions from 2014 was done. Owner has paid an 85% bill and does not want to pay the remaining 15 %.

Determinations:

1. A notice of assessment with notice date of 7/18/2014 was sent to Summerville Mill LLC reflecting a current year value of \$2,647,003.
2. The TFMV of this property was lowered from \$2,577,265 to \$258,775 per board decision on 8/20/2014. Visit was made to property per request of Leonard Barrett email on 8/12/14. Agenda item was created per request of Leonard Barrett email on 8/15/14.
3. We have not been able to locate documentation regarding notice of assessment to property owner after changing the value as originally notified.
4. Property was originally billed to Summerville Mill LLC at \$258,775 with 100% taxes due of \$3,073.63.
5. Property was re-billed as under appeal to Reagangirl LLC at \$258,775 with 85% taxes due of \$2,612.77.
6. A letter was sent to current owner regarding a visit to the office made on 10/9/2014. The letter explained the changes to value made by the board and that the deadline to appeal had past. It is yet to be determined if this letter would suffice as notification of assessment being that it was sent to the new owner and not the owner of record for 2014.
7. We have not been able to locate documentation regarding response to notice of appeal filed by property owner filed on 11/5/2014. The appellant should have been notified of status of appeal whether invalid or a change was made or not made. The appeal log states appeal was heard 8/20/14 before appeal was ever filed.

Recommendations: I request the board's instruction on resolving these issues.

Reviewer: Randy Espy

Motion to adjust value to 85% of \$258,775.00 and process Error & Release to the Tax

Commissioners office:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All voted in favor

b. The BOA is scheduled to meet with the County Commissioner Jason Winters on August 12, 2015.

Topics of discussion will include:

- 1) Discussion of upper grade houses and examples of studies
 - a. Summary study of 105 and above grade houses.
 - b. Summary study of 100 and below grade houses.
- 2) Plan for visiting 1/3 of the properties.
- 3) The legislature is phasing out the state tax rate. 2015 will be the last year it will be levied.
(No penalties after 2015)

4) 2016 Budget


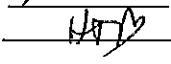
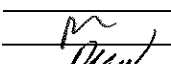
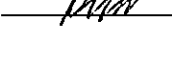

County Commissioner, Jason Winters joined the meeting at 9:30 a.m. The Board of Assessors and Mr. Barrett discussed the ratio, 105 and above grade houses, 100 and below grade houses, plan for visiting properties, operations of the Board of Assessors, and the 2016 budget. Mr. Winters left the meeting at 10:00 a.m.

c. Acknowledgement of Certificate of Eligibility for Members of the Board of Tax Assessors for Gwyn Crabtree, Doug Wilson, & William Barker
The BOA acknowledged.

VIII. INVOICES:

a. RJ Young – Invoice # inv954981, date 7/27/2015, Amount \$693.37
BOA reviewed, approved, and signed.

Meeting Adjourned at 10:33 a.m.

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

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