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BOARD OF TAX ASSESSORS

May 7, 2015 SPECIAL CALLED MEETING FOR 2:30 PM

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

Meeting to order: 3:00 PM

APPOINTMENTS: NONE

I. NEW BUSINESS:

a. ISSUE: VALUES FOR 2015 REAL / PERSONAL PROPERTY ANNUAL NOTICES OF ASSESSMENT

1. As of this date, the valuation files of the Assessors Office indicated the following changes 2014 to 2015.
 - a. An overall increase in the value of personal property of \$ 21,731,675 (8,692,670 40%) with new accounts contributing \$ 3,598,234 (1,439,294 40%) of that total.
 - b. An overall increase in the value of real property of \$ 1,384,895 (553,958 40%).
 1. New accounts contributed \$ 1,557,880 (623,152 40%) of this total
 2. Existing real property account decreased by \$ 172,985 (69,194 40%).
2. On 05/06/2015 the BTA approved adjustments in the CUVA and FLPA valuation schedules based on the DoR's proposed 2015 covenant values.
3. A comparison of the preliminary 2015 digest with the final 2014 digest indicates:
 - a. A \$ 9,682,565 (40%) increase in the total value of real and personal property (county wide).
 - b. An \$ 8,649,790 (taxable) increase in the value of motor vehicles (county wide)
 - c. A \$ 63,131 (taxable) increase in the value of non-homesteaded manufactured homes (county wide).
 - d. A \$ 1,336,183 (taxable) increase in value of timber recorded on the digest (county wide).

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- e. A \$ \$260,402 (taxable) decrease in the value of property tax exemptions (homestead, covenants, etc).
4. This results in an overall \$ 19,992,253 increase in the net taxable value of property in Chattooga County for the 2015 tax year.
 - a. The most recent public utility values were used in this comparison.
 - b. The Jan – Dec 2014 motor vehicle collections were used in this comparison.
 - c. The total value of non-homestead manufactured homes on the 2015 mobile home digest were used in this comparison.
 - d. 2014 timber sales, as reported by the Tax Commissioner's office, were used in this comparison.
 - e. The most recent adjustments in exemptions (homestead, covenant, etc) were used in this comparison.

Recommendations:

1. It is recommended that these preliminary numbers be accepted and approved by the Board of Assessors for use in compiling the county's 2015 Annual Notices of Assessment.
2. It is recommended that the Board of Assessors approve the issue of said Annual Notices of Assessment as of this date.

Reviewer: Roger F Jones

Motion to accept 2015 Real / Personal Annual Notices of Assessment Values:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

b. Forest Land Protection Act:

1) Yesterday May 6, 2015 the office was contacted by the Department of Revenues Field Representative, Zach Young. We were informed by Mr. Young that all of our FLPA applications need to be re-recorded and record all pages of the application instead of just the first page. We have a total of 23 FLPA applications to record. The total to record the 23 FLPA applications will be \$286.00. Since the property owner has already paid for the first recording, I am requesting contacting the County Commissioners office for payment for the recording fees.

Reviewer: Nancy Edgeman

The Board of Assessors Reviewed, approved, and signed.

2) During the process of locating the FLPA applications we discovered that 2 of the applications that printed from the telnet report was missing and had not been recorded from 2013. The 2 properties were on map & Parcel 84-15 & 80-16A belonging to Plum Creek Timberlands. We contacted Plum Creek and they emailed their copies of the applications that were submitted on March 27, 2013 via email. The Board minutes from April 10, 2013 shows the applications were approved. I am recommending the Board approve and sign the 2 FLPA Covenant applications so they can be recorded.

Reviewer: Nancy Edgeman

The Board of Assessors Reviewed, approved, and signed.

3) During the Board meeting on March 11, 2015 the Board approved assigning numbers to the FLPA applications per recommendation from the Department of Revenue. I have created a new spread sheet with all the FLPA's that we currently have beginning with the Board approval date from 2009 to 2015. I would like for the Board to approve and sign the new spreadsheet with the 2 Plum Creek applications listed.

Reviewer: Nancy Edgeman

The Board of Assessors Reviewed, approved, and signed.

c. Covenant Continuation

1) **Map / Parcel: 37-TR-8**

Property Owner: Rodney & Donald Blackwell

Tax Year: 2014

ON HOLD
UNTIL NEXT
MEETING

Appraiser's Note: Donald and Rodney Blackwell received a notice for a possible Covenant Breach. The Blackwell's had a tract of land being map and parcel 37-TR-8. This tract of land is 64.62 acres. They entered into a Covenant for the total 64.62 acres in 2013. In 2014 a transfer was done on the property splitting into a 33.81 acre tract being 37-TR-8B in the ownership of Donald Blackwell and 37-TR-8 in the ownership of Rodney Blackwell.

After consulting with the Chief Appraiser, it was determined in his opinion that there was not a breach of covenant, due to both owners having signed the original covenant and the property just split between the owners.

Recommendations: It is recommended to leave covenant as is and not present this as a breach of covenant.

Reviewer: Kenny Ledford

Motion was made by Mr. Bohanon to adjourn the meeting at 3:07 PM, Seconded by Mr. Richter, and all who were present voted in favor.

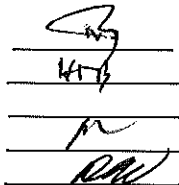
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



**Chattooga County
Board of Tax Assessors
Meeting of May 7, 2015**