

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 23, 2011

Attending:

Hugh Bohanon, Chairman
William Barker

Richard Richter

- I. Meeting called to order 8:05 am.
 - a. Leonard Barrett, Chief Appraiser – present
 - b. Wanda A. Brown, secretary - present

OLD BUSINESS:

- I. **BOA Minutes:**
 - a. **Meeting Minutes March 16, 2011** – Board reviewed, approved and signed.
- II. **BOA/Employee:** Board members received checks
- III. **Assessors Office Budget:** Report monthly after receiving monthly printout from Jason Winters, Commissioner – PE February 28, 2011 emailed to BOA – Board reviewed.
- IV. **Appeal Report:** Board acknowledged
 - a. Appeals Filed – 100
 - b. Appeals Reviewed by BOA – 94
 - c. Appeals Remaining – 6
- V. **BOE Report:** Board acknowledged
 - a. Total cases certified to the Board of Equalization – 42
 - b. Cases Reviewed – 25
 - c. Total Cases Remaining For Review – 6
- VI. **Employee Group Session:** Next group session date June 1, 2011.
 - a. **Employee annual reviews upcoming in April:** Chad Bierkamp, Cindy Finster and Wanda Brown
- VII. **Pending Appeals, letters, covenants & other items:**
 - a. **FOR BOA INFORMATION:** Express Inn Suites called & rescheduled their appointment for 9:30 a.m. on March 30, 2011. They will call to fax information if they can't make this appointment. Board acknowledged
 - b. **19-12: Hawkins, Robert: 2010 appeal:** Requesting appointment with the Board –Letter mailed requesting his response to make an appointment.
 - i. **UPDATES:** Called left message for Mr. Hawkins Friday, March 4, 2011. He told Roger previously that he received our letter but did not give Roger a definite answer on whether or not he is still interested in meeting with the Board. Mr. Hawkins has not responded to our letter or phone message left for him March 4.

Mailed Mr. Hawkins' letter March 11, 2011 requesting his response in 7 days within receipt of letter per BOA minutes 3/10/2011. His response is due March 22, 2011. – **NO WORD FROM MR. HAWKINS AS OF MARCH 22, 2011**

Motion to accept appraiser's recommendation to leave value as is for 2010 and correct land class map for 2011.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

- c. **68-96: Jenkins, Lester G. 2010 tax billing:** APPLICATION MAILED JANUARY 3, 2011 – Spoke with Mr. Jenkins January 25, 2011. His office should be mailing his application

soon – Also, he intends to combine the two parcels. – Received Mr. Jenkins' application, however, there was no notary stamp with the signature.

Mr. Jenkins' application was mailed back to him March 11, 2011 requesting notary stamp. His response is due by April 1, 2011.

d. Fisher, Shirley: Various Parcels: 2010 billing: ON HOLD

Contention: owner's representative, Steve Baker, indicated he had filed an appeal for property owner on all property she owned or had an interest in. No notice of action has yet been received.

Findings: no appeal forms can be found on file. Mr. Baker and Mrs. Fisher has visited office in past to discuss property values with documents supporting ownership, billing and contentions. Documents have not been located.

Recommendations: request agent provides replacement documents and signed copies of appeal forms. Copy of appeal requested from Ms. Fisher's representative, Steve Baker.

A letter was delivered to Steve Baker and mailed to Shirley Fisher requesting response within 7 days of receipt of the letter. Property owner and her representative should have received the letter no later than Friday, March 18, 2011. This would allow the respond due date of March 29, 2011. – **Board acknowledged.**

e. 34-5: Dean, Jack c/o Betty Dean: 2011 Refund Request

Chad is requesting a refund for Jack Dean, Map and Parc. 00034-00000-005-000. The homestead has been left off of this property in error since 1996. MARCH 15, 2011. Chad mailed a letter to Ms. Dean requesting copy of her birth certificate. No response to date.

NEW UPDATE: Ms. Dean brought her birth certificate for BOA review.

Motion to accept and approve refund:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

NEW BUSINESS:

VIII. Appeals:

a. 8-2: Cloudland Properties LLC: Birchfield Clay: Appeal 2010 tax year:

- i. **Contention:** Requesting an out of time appeal for this parcel. We understand this is an unusual request, however due to the circumstances we believe it is both warranted and justifiable based on the following.

- The parcel in question was owned by Old South Land Company during the year 2009.
- Union state bank foreclosed on the property on January 6, 2010.
- The parcel was sold in three separate pieces between April and July 2010.
- The 2010 tax valuation and tax bill was requested from Old South Land Company in October 2010; however representatives of the company indicated they could not find these items. No notice was received by the new owners.
- In a fiscal year that property values in general declined, the property tax on this partial increase from \$7,624.16 to \$9,563.18, an increase of \$1,939.02, or approximately 21%.
- The "Fair Market Value" of the property from the 2010 tax bill was \$986,668, yet the total cumulative price paid for the parcel was \$450,000 or approximately 45% of the previous "Fair Market Value".
- Due to 1) the foreclosure process, 2) the parcel being divided into three separate parcels and 3) the lack of knowledge of the tax increase by the new owners, the ability to appeal in a timely manner was severely limited. Additionally the significant increase in taxes in a year that there was a significant decrease in property values creates an unfair burden on the property owners.

Documentation to help support comparable study is available for BOA review.

Suggestion: Previous appeals filed past the deadline were denied according to GA law O.C.G.A.

§ 48-5-306

Motion to deny appeal according to GA law and send appropriate notification to property owner

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

a) **40-90; CALDWELL, HILL; 2011; 10 x 50 MOBILE HOME by Shaw .**

CONTENTION: MOBILE HOME DESTROYED FOR 2010

BACKGROUND: In February, 2011, Mrs. Louise Caldwell reported that this Mobile Home was “no longer there”. Mobile Home has been on record in Mr. Hill Caldwell’s name dating back to the 1980’s. The 2010 tax bill is outstanding.

At Mr. Caldwell’s request, the Board of Assessors “Sound Valued” this home at salvage, and placed it on the tax digest rather than the mobile home digest. This occurred in the early 1990’s and lasted until the 2008 mobile home bills at which time it was changed back to the mobile home digest.

FINDINGS:

- a) Field Visit of 03/02/2011 confirmed this mobile home was no longer on property.
- b) Phone call of 03/03/2011 Mrs. Caldwell reported that Mobile Home had been dismantled.

RECOMMENDATION: Void 2011 & 2010 bills as “Uncollectible”. (In cases where the home has been destroyed, the Tax Commissioner as requested that the Assessors Office delete any outstanding bills.)

Motion to accept appraiser’s recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

b) 40-90 ; CALDWELL, HILL ; 2011; 08 x 50 MOBILE HOME

CONTENTION: MOBILE HOME DESTROYED FOR 2010

BACKGROUND: In February, 2011, Mrs. Louise Caldwell reported that this Mobile Home was “no longer there”. Mobile Home has been on record in Mr. Hill Caldwell’s name dating back to the 1980’s. The 2010 tax bill is outstanding.

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RECOMMENDATION: Void 2011 & 2010 bills as “Uncollectible”. (In cases where the home has been destroyed, the Tax Commissioner as requested that the Assessors Office delete any outstanding bills.)

Motion to accept appraiser’s recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

c) 40-90 ; CALDWELL, HILL ; 2011; 10 x 50 STAR MOBILE HOME BY BENDIX

CONTENTION: MOBILE HOME DESTROYED FOR 2010

BACKGROUND: In February, 2011, Mrs. Louise Caldwell reported that this Mobile Home was “no longer there”. Mobile Home has been on record in Mr. Hill Caldwell’s name dating back to the 1980’s. The 2010 tax bill is outstanding.

At Mr. Caldwell’s request, the Board of Assessors “Sound Valued” this home at salvage, and placed it on the tax digest rather than the mobile home digest. This occurred in the early 1990’s and lasted until the 2008 mobile home bills at which time it was changed back to the mobile home digest.

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RECOMMENDATION: Void 2011 & 2010 bills as "Uncollectible". (In cases where the home has been destroyed, the Tax Commissioner as requested that the Assessors Office delete any outstanding bills.)

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

d) **59A-48; McWHORTER, PAUL M; 2011; 14 x 66 1985 SEVILLE MOBILE HOME BY COMMODORE**

CONTENTION: MOBILE HOME IS OVERVALUED

BACKGROUND: Mobile Home account has been listed in Mr. McWhorter's name on this parcel since the 1988 Mobile Home bill. No previous year bills are outstanding.

FINDINGS:

Field Visit of 03/02/2011 confirmed this mobile home is in very poor condition.

RECOMMENDATION:

- o Adjust the Mobile Home to a salvage value of \$ 500.
- o Corrected 2011 mobile home bill to reflect this valuation.

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

e) **59A-43; McWHORTER, PAUL M; 2011; 12 x 61 1974 DOLPHIN MOBILE HOME BY TIDWELL**

CONTENTION: MOBILE HOME IS OVERVALUED

BACKGROUND: Mobile Home account has been listed in Mr. McWhorter's name on this parcel since the 1996 Mobile Home bill. It has been identified to this property since the 2008 mobile home bill. No previous year bills are outstanding.

FINDINGS:

Field Visit of 03/02/2011 confirmed this mobile home is in very poor condition.

RECOMMENDATION:

- o Adjust the Mobile Home to a salvage value of \$ 500.
- o Corrected 2011 mobile home bill to reflect this valuation.

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

f) **59A-48; McWHORTER, PAUL M; 2011; 12 x 56 1970 CHAMPION MOBILE HOME WITH ADDITIONS**

CONTENTION: MOBILE HOME IS OVERVALUED

BACKGROUND: Mobile Home account has been listed in Mr. McWhorter's name on this parcel since the 1996 Mobile Home bill. It has been identified to this property since the 2008 mobile home bill. No previous year bills are outstanding.

FINDINGS:

Field Visit of 03/02/2011 confirmed this mobile home is in very poor condition.

RECOMMENDATION:

- Adjust the Mobile Home to a salvage value of \$ 500.
- Corrected 2011 mobile home bill to reflect this valuation.

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

g) L01-6; WYATT, DANIEL L & SUSAN; 2011; 1979 12 x 48 LANIER MOBILE HOME WITH ADDITIONS

CONTENTION: MOBILE HOME NO LONGER ON PROPERTY

BACKGROUND: Ms. Wyatt contacted the office after 2011 mobile home bills were mailed. Reports that Mobile Home has been "demolished".

FINDINGS:

Field Visit of 03/17/2011 confirmed this mobile home is no longer on this property.

RECOMMENDATION:

- Void the 2011 Mobile Home bill on this account.
- Delete Mobile Home record from appraisal system.

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

h) P09-9; BOWMAN, PATSY; 2011; 1970 12 x 60 SPANISH MOBILE HOME

CONTENTION: MOBILE HOME NO LONGER ON PROPERTY

BACKGROUND: Ms. Boman contacted the office 02/9/2011. Reports that Mobile Home has been "torn down".

FINDINGS:

Field Visit of 03/17/2011 confirmed this mobile home is no longer on this property.

RECOMMENDATION:

- Void the 2011 Mobile Home bill on this account.
- Delete Mobile Home record from appraisal system.

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

i) 47-52; NORRIS, MICHAEL D & STEPHANIE; 2011; 1994 14 x 70 AMERICAN GENERAL MOBILE HOME

CONTENTION: MOBILE HOME NO LONGER ON PROPERTY

BACKGROUND: Home was put at salvage value for the 2010 mobile home bill.

FINDINGS:

Field Visit of 03/17/2011 confirmed this mobile home is no longer on this property.

RECOMMENDATION:

- Void the 2011 Mobile Home bill on this account.
- Delete Mobile Home record from appraisal system

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

j) 21-33; SHAW, BERNARD; 2011; 14 x 70 MOBILE HOME

**CONTENTION: 1) MOBILE HOME BILLED IN WRONG NAME
2) HOME IS IN UNLIVABLE CONDITION**

BACKGROUND: On 03/02/2011, the Tax Commissioner delivered to this Office a photocopy of a 2011 mobile home tax bill and a photocopy of a mobile home title. The bill was to Bernard Shaw on a 1980 14 x 70 mobile home of unknown make & model. The title was for a 1979 Carrousel mobile home which had been acquired by Gary d Shaw in 1991. Ms. Brown was (it is assumed) forwarding this information from Mr. Shaw in order to correct our data.

FINDINGS:

- This Home has been at this location since the late 1980's
- No previous year mobile home bills can be discovered for a mobile home in the name of either Bernard or Gary D Shaw ... neither can a previous year mobile home bill be discovered for any home at this location.
- Home was visited 05/19/2010 by COEO. Apparently the home was entered into the system at that time resulting in a 2011 bill. The home was billed to Mr. Bernard Shaw since he is the owner of the real estate.
- Based on the photographs taken 05/19/2010 this mobile home is in salvage condition.

RECOMMENDATION:

- Adjust 2011 Mobile Home bill FMV to \$ 500 salvage
- Correct Mobile Home data on bill to reflect title information
(Corrections have been made in Future Year XXXX)

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

k) 30B-15; BRYANT, ROBERT & REBECCA; 2011; 12 x 52 MOBILE HOME

CONTENTION: MOBILE HOME NO LONGER ON PROPERTY

BACKGROUND: Mobile first discovered in 2002 (see photo). Mobile Home no longer on property as of 2005 field visit. Disposition of the home is unknown

FINDINGS:

- Mobile Home record remained in system after the Home was removed
- There are outstanding bills on this home from the 2005 MH bill to 2010 – totaling approx \$ 140.

RECOMMENDATION:

- Void outstanding bills (Corrections have been made in Future Year XXXX)

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

l) 30B-15; BREWER, EULA & DANIELLE NEWSOME; 2011; 12 x 56 NATIONAL MOBILE HOME

CONTENTION: MOBILE HOME NO LONGER ON PROPERTY

BACKGROUND: Mobile first discovered in 2002 (see photo). Mobile Home no longer on property as of 2005 field visit. Disposition of the home is unknown

FINDINGS:

- Mobile Home record remained in system after the Home was removed
- There are outstanding bills on this home from the 2005 MH bill to 2010 – totaling approx \$ 140.

RECOMMENDATION:

- Void outstanding bills (Corrections have been made in Future Year XXXX)

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

m) 49-84A; ANDREWS, JUDY TUGGLE; 2011; 27 x 44 HERITAGE MOBILE HOME

CONTENTION: MOBILE HOME NO LONGER ON PROPERTY

BACKGROUND: Owner reported that Mobile Home had been moved to Bartow County for the 2011 tax year.

FINDINGS:

- Homesteaded Mobile Home – so there is no outstanding bill in the system
- Field visit of 03/21/2011 confirms that home has been removed from this property.

RECOMMENDATION:

- Delete Mobile Home from Real Estate Digest for the 2011 tax year
- Remove the Homestead Exemption from this account for the 2011 tax year.
(Corrections have been made in Future Year XXXX)

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

IX. Appeals Withdrawn:

- a. 31-27 and 42-17: Forestar (USA) Real Estate Group: 2010 tax year – Board acknowledged.

X. Conservation Covenants:

XI. Board approved and signed conservation covenants as follows:

- a. **16-29: Dunn, Ronald & Joan:** applying for covenant on 60.03 acres – **approved**
- b. **81-32: Holley, Ruth G:** applying for covenant on 124.15 acres – **approved**
- c. **8-44: Hosmer, Paul:** applying for covenant on 25 plus acres – **approved**
- d. **90-3-C: Pike, John M:** applying for covenant on 5 acres adjoining 90-3-A 26.60 acres in Existing Covenant – **approved**
- e. **90-3-A: Pike, John M:** applying for covenant on 26.60 acres – **approved**
- f. **81-28-C: Toles, Randy:** applying for covenant on 24.26 acres – **approved**
- g. **86-3-G: Trott, Lisa:** applying for covenant on 19.36 acres – **approved**
- h. **72-16: Haywood Valley Farms, Inc:** applying for cov. on 39.10 acres – **approved**
- i. **43-3: Hunter, Curtis:** applying for covenant on 47 acres – **approved**
- j. **37-67-1: Lepper, Edward Lee:** applying for covenant on 37.25 acres – **approved**

- k. **64-117: Morton, Albert & Dorothy:** applying for covenant on 7.39 acres – **approved**
- l. **16-17: Mitchell, David L & June:** applying for covenant on 160.94 acres – *Existing covenant on 99 acres of this parcel – owner requested now placing the remaining 62 acres in covenant.* – **approved**
- m. **21-10: Reed, Judith Susan:** applying for covenant on 40 acres – **approved**
- n. **21-6: Reed Judith Susan:** applying for covenant on 29.50 acres – **approved**
 Motion to approve covenants a through n listed above
 Motion: Mr. Barker
 Second: Mr. Richter
 Vote: all in favor

XII. **Exempt Properties:** No report

XIII. **Information Items & Invoices:**

- a. **Tax Assessors Website:** qpublic.net: Invoice # 1100250: Amount Due \$625.00 – Budget Acct. # 2210 – Board reviewed, approved and signed.
- b. **Statewide Index Search Website:** Subscription Fee: Increase to \$11.95 – Board acknowledged.
- c. **County Car:** Two tires completely worn out: Tax office received instructions from the Commissioner's office to turn in the keys so the car can be replaced. Board acknowledged.

XIV. **Addendum:** Letter from Kathy Brown, Tax Commissioner – Board acknowledged.

XV. **Meeting adjourned at this time for Mr. Barker to attend jury duty.**

a. **S27-96: Crabtree, Gwyn: requested the following be studied.**

- i. Findings: Sale price, tax value, size and location of following properties should be studied for lack of equity. Also, determine if findings apply to class of property as a whole.
- ii. Recommendation: examine and discuss concern
- iii. This item will be re-submitted to March 30, 2011 agenda – not reviewed this week.

XVI. **Refund Request and Billing Errors:**

- a. 00037-00000-063-000: Carolyn K. Williams: Refund Request: 2010: Exemptions were taken off of this account in late 2009 in error. Deed Book 569 Page 140 shows where this property was transferred but reserved a life estate. Chad is requesting that this account be refunded for over payment of tax bill #11391.
 i. This item will be re-submitted to March 30, 2011 agenda – not reviewed this week.

Meeting adjourned: 8:55 a.m. by Mr. Bohanon, Chairman

Hugh T. Bohanon Sr. Chairman
 William M. Barker
 David A. Calhoun
 Gwyn Crabtree
 Richard L. Richter

1:13
William M. Barker
DA
MR