

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 15, 2011

Attending: Hugh Bohanon, Chairman
William Barker
David Calhoun
Gwyn Crabtree

- I. Meeting called to order 9:05 am.
 - a. Leonard Barrett, Chief Appraiser – present
 - b. Chad Bierkamp, Mapper - present
 - c. Wanda Brown, Secretary – present
- I. **BOA Minutes:**
 - a. **Meeting Minutes June 3 and June 8**–The Board of Assessor’s reviewed, approved and signed
- II. **BOA/Employee:**
 - a. **Checks:** Board members received checks
 - b. **Assessors Office Budget:** May 2011 Budget forward via email to the Board of Assessors for review – The Board acknowledged
- III. **BOE Report:** No updates – All efforts made toward the 2011 digest – The Board acknowledged
 - a. Total cases certified to the Board of Equalization –
 - b. Cases Reviewed –
 - c. Total Cases Remaining For Review –
- IV. **Employee Group Session:** The Board of Assessors acknowledged due in September.
- V. **Employee Annual Review for June:** Anissa Grant – In progress for submitting toward the end of June-first week of July (working on digest submission) – The Board acknowledged
- VI. **New Sales Study Update:** Commercial sales updates - Comparison chart on digest totals for 2010 and 2011 - Appropriate land changes were made revising the consolidation totals – Requesting BOA review and approve changes and approve mailing assessment notices.
 - a. The Board approved the adjustment of the commercial point value for tax year 2011. The tax year 2010 commercial point value was adjusted based on 2010 sales data by a factor of 1.75 from a point value of 35 to a point value of 20 for tax year 2011.
 - b. The Board approved the adjustment of the residential point value for tax year 2011. The tax year 2010 residential point value was adjusted based on 2010 sales data by a factor of 1.07 from a point value of 290 to a point value of 270 for tax year 2011.
 - c. The Board approved the adjustment of the large acreage base values for tax year 2011. The tax year 2010 large acreage base values was adjusted based on 2010 sales data by a factor of 1.29 for tax year 2011. See attached table for base value adjustments.
 - d. The Board acknowledged the above adjustments resulted in the following preliminary consolidation reports for tax year 2011.
 - e. County unincorporated net totals changed from \$345,883,337 in tax year 2010 to \$320,935,855 for tax year 2011.
 - f. County incorporated net totals changed from \$130,405,690 in tax year 2010 to \$140,382,417 for tax year 2011.
 - g. County Wide net totals changed from \$476,289,027 in tax year 2010 to \$461,318,272 for tax year 2011.

- h. County school net totals changed from \$409,434,015 in tax year 2010 to \$384,990,078 for tax year 2011.
- i. The Board also acknowledged that these net preliminary totals are based on the schedule values for fixtures and equipment on industrial returns for tax year 2011. See item 6 d. of the Board minutes for June 8, 2011.

Motion made acknowledging the revisions of consolidation totals and assessment notices approved to be mailed.

Motion: Mr. Calhoun

Second: Mr. Barker

Vote: all in favor

VII. Pending Appeals, letters, covenants & other items:

- a. **3-26; PHILLIPS, JAMES M; ON HOLD – DIGEST IN PROGRESS** 1E BY FRONTIER

CONTENTION: WAS BILLED TWICE FOR THIS HOME IN 2010

BACKGROUND: Mr. PHILLIPS owns 44 acres of land with assorted outbuildings located on the western border of Chattooga County in the Cloudland area. This property is listed as Mr. Phillips homestead. For the 2010 tax year Mr. Phillips was billed with two dwellings on his real estate bill. He *also* was billed separately for a non-homesteaded 1973 12 x 56 Commodore Mobile Home. Mr. Phillips reports there is only 1 dwelling on the property which is the 12 x 56 Mobile Home.

FINDINGS:

- a) Main bldgs 1 & 2 are sound valued and have no building detail
- b) This continues back to 2007 and perhaps farther, but can only be confirmed back to the 2007 tax year. Property has received a homestead exemption since the year 2000. In 2005, Mr. Phillips began receiving the \$ 40,000 County School Homestead Exemption.
- c) Beginning with tax year 2007 (Mobile Home *billing* year 2010) a 12 x 56 non-homesteaded mobile home was added to the property record. Currently, Mobile Home bills for tax years 2007 – 2010 (bills for 2008 – 2011) are unpaid.
- d) Field Inspection of 04/26/2011 confirmed that the only dwelling located on this property was the 12 x 56 mobile home. A site where another mobile home *may* have been was also discovered.
- e) Additional outbuildings were also discovered on the property, some of which can be documented as being there since 2008.

RECOMMENDATIONS:

- 1. Since values in excess of the Mobile Home value were charged to the property for tax years 2007 – 2009 the outstanding mobile home bills for those years should be voided.
- 2. The 2010 Mobile Home bill (the current 2011 bill) should be corrected to the Tax Digest with its amount due voided. Information on additional building – NO UPDATES (Roger Training) – Updating Edit Reports at this time. BOA acknowledged

- b. **Assessment Notice:** Watermark question for review forwarded to the Board of Assessors and to Ellen Mills, DOR – Response from Vicki Lambert forwarded to BOA – Requesting BOA consider the envelope watermark –
 - i. The Board of Assessors instructed just mailing the state mandated notice as is.
 - ii. Motion: Mr. Barker
 - iii. Second: Mr. Calhoun
 - iv. Vote: all in favor

NEW BUSINESS:

VIII. Appeals:

- a. **41-29; BAKER, SHANNON ; 2009-2011; 1998 16 x 68 CHANDELEUR MOBILE HOME**

CONTENTION:

- 1. Home not taxable in Chattooga County for tax year 2009.
- 2. Home is not listed to title-holder for tax years 2010 & 2011.
- 3. Home is a 1998 year model; was charged as a 2005 year model for tax years 2010 & 2011.

BACKGROUND: On Monday, 06/13/2011, Mrs. Julia Offut contacted this office by phone concerning the above referenced Home. This mobile home was discovered at 787 Cemetery Road in Lyerly by County Ordinance Enforcement Office 12/03/2009.

The Home was added to the Tax Rolls for millage year 2008 (decal year 2009), in the name of the Occupant per the 911 listing. This account has remained in that name (Shannon Baker) through the 2011 Mobile Home tax bill.

As is reflected in the contention section, Ms. Offut states that she and Wendy K Reyes are the true and actual title-holders of the Home. Ms. Baker is a tenant who is has undertaken a "rent-purchase" agreement with Ms. Offut. Ms. Offut requests that the Mobile Home account be corrected to reflect herself & Ms. Reyes as the owners.

Secondly, Ms. Offut requests that the 2009 bill (millage year 2008) be voided. She states that the Home was located in Floyd County 01/01/2009 and paid taxes there for 2009.

Thirdly, Ms. Offut states that this Home is a 1998 model. The Chattooga County tax account had the home estimated as a 2005 model year. The amount of depreciation accruing to a mobile home is greater for one that is 13 years old rather than 6. Ms. Offut requests that this be corrected for the 2010 & 2011 bills.

FINDINGS:

- 1) Return visit of 06/14/2011 determined the following:
 - Home has a 2008 Floyd county decal attached
 - Rusted engraving on front beam indicates the same ID number as the Chandeaur that was on the Floyd Mobile Home digest.
 - Architecture is consistent with other Chandeaur homes located in Chattooga.
- 2) Ms. Offut has faxed a copy of the Mobile Home title, which indicates that she and Wendy K Reyes are the owners of record of this Home. The Tax Commissioner's Office checked with the state Department of Drivers Services on 06/14/2011; there has been no change in title.
- 3) The above referenced title indicated that this Home was a 1998 Chandeaur which Ms. Offut & Reyes acquired new 04/17/1998.
- 4) Ms. Offut also faxed a copy of a paid 2009 Floyd County Mobile Home tax bill. Said bill was on a 1998 Chandeaur, ID number CH3AL02058. Said bill was paid 02/16/2009.
- 5) The 2009, 2010, & 2011 Mobile Home tax bills on this home are outstanding as of this date.

RECOMMENDATIONS:

- 1) Void the 2009 Chattooga Mobile Home bill per the paid Floyd County Receipt.
- 2) Correct the 2010 & 2011 Mobile Home bills to show Ms. Julia L Offut and Wendy K. Reyes as the owners of this home. (Per Ms. Offut the bills should be sent care of Shannon Baker)
- 3) Correct the year of manufacture of this Home to 1998 in the records of the Assessors Office. The value of the Home should be re-appraised to reflect the property amount of depreciation. This would correct the value of the Home from \$ 19,511 to \$ 12,283 for years 2010 & 2011.

Motion to accept recommendations

Motion: Mr. Calhoun

Second: Mr. Barker

Vote: all in favor

IX. Conservation Covenants: No items to present at this time – The Board of Assessors acknowledged

X. Exempt Properties: No report - The Board of Assessors acknowledged

XI. Information Items & Invoices:

- a. Mount Vernon Mills: Information packet forwarded to Commissioner Winter - The Board of Assessors acknowledged
- b. Tax Assessors Website: qpublic: Invoice #1100299: May, 2011 Service: Acct # 1301 - Amount Due \$625.00– The Board of Assessors approved and signed

- c. GSI and Qpublic budgeting: Requesting for Ms. Martha, verification from Mr. Bohanon that all GSI and Qpublic be placed under the new Technical Services-Computer Account #10-1550-52-1301 – Note: Ms. Martha has no budget at this time for the new account, something will have to be moved – Mr. Bohanon acknowledged and will speak with Jason about revising the budget back to its original form.
- d. Emails:
 - i. Henry County question on Revaluation Policy or Revaluation Plan – The Board of Assessors acknowledged
 - ii. Office Policy & Procedures Manual for Appraisers: Questions from Robert Gerhardt, Glynn County – The Board of Assessors acknowledged

XII. Personal Property:

- a. 35 PP:IF 83: HAMES INDUSTRIAL, INC.: TAXYEAR 2011: Owner has filed a late return (see attached). Cindy Finster is recommending the approval of this return.
 - i. Motion to accept scheduled value
 - ii. Motion: Mr. Barker
 - iii. Second: Ms. Crabtree
 - iv. Vote: all in favor

XIII. Refund Request and Billing Errors: No items to present - The Board of Assessors acknowledged

XIV. Errors in Value: T16-98: Aguirre, Brenda (filed by Gwyn Crabtree) property at 153 Rose Circle

- a. Contention: Errors in value – Homestead Mobile Home
- b. Background: For 2010, the Board of Assessors refused standing for an appeal file don the value of this property. However, for 2011 the Board of Assessors approved corrections in the value of the Mobile Home located here due to errors in field data.
- c. Findings:
 - i. Errors and values in Mobile Home corrected for 2011
 - ii. Those errors are reflected in the “improvements” portion of the 2010 real estate bill on this property
 - iii. The 2010 real estate bill on this account had not been paid as of this date
- d. Recommendation: Correct the errors of fact in the Mobile Home value on this parcel for the 2010 tax year
 - i. Motion to process under Refund Request and make the necessary corrections
 - ii. Motion: Mr. Barker
 - iii. Second: Mr. Calhoun
 - iv. Vote: all in favor

XV. Addendum:

- a. **15-91C: Wright, Phillip:** Appeals 2006, 2007, 2008, 2009
 - i. **Contention:** Owner requesting the Board of Assessors review appeals he filed back to 2006 because the notice he received this year only addressed 2010 appeals. Owner contends the Board still hasn’t resolved appeals he filed back to 2006.

ii. **Determination:** Research of files and documentation indicates that the Board of Assessors has made their ruling on 15-91C property appeals for 2006, 2007 and 2008. There is no indication on file or in office records that an appeal was filed in 2009 for property map 15-91C.

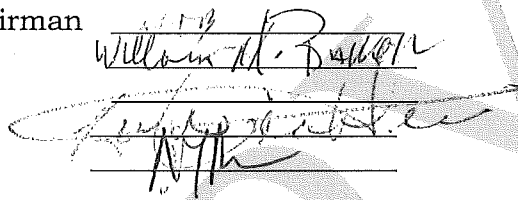
1. Motion to send owner documentation verifying the Board of Assessors decisions on appeals from 2006 to present.
2. Motion: Mr. Barker
3. Second: Mr. Calhoun
4. Vote: all in favor

b. Leonard Barrett requested Thursday and Friday off this week – The Board approved

c. The Board acknowledged that Mr. Calhoun would not be attending the June 22, 2011 meeting.

Meeting Adjourned: 10:10 a.m.

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



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