

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 6, 2011

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

- I. Meeting called to order 9:00 am.
 - A. Leonard Barrett, Chief Appraiser – present
 - B. Wanda Brown, Secretary – present
- I. **BOA Minutes:**
 - a. **Meeting Minutes June 22 and June 29, 2011** – The Board of Assessor's reviewed, approved and signed.
- II. **BOA/Employee:**
 - a. **Time Sheets PE July 6, 2011:** The Board reviewed, approved and signed.
 - b. **Assessors Office Budget:** The Board acknowledged that the June expenditure has not been received.
 - c. **Board Members have mail:** Mr. Bohanon and Mr. Barker received GAAO mail.
- III. **BOE Report:** The Board acknowledged there is no report.
 - 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 Assessor's acknowledged September, 2011 as the next group session time.
- V. **Employee Annual Review for June:** Anissa Grant – The Board acknowledged Anissa Grant's annual review to be ready for agenda of July 13, 2011.
- VI. **Exempt Properties:** The Board of Assessor's acknowledged there is no report.
- VII. **Pending Appeals, letters, covenants & other items:**
 - a. **3-26; PHILLIPS, JAMES M; 2010; 1973 12 x 56 COMMODORE MOBILE HOME 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.

The Board instructed completing this item preparation to be presented on next agenda of July 13, 2011.

- b. **Assessment Notices:** Kathy Brown attended previous meeting with suggestion to advertise a news release: The Board instructed contacting The Summerville News – Wanda called the News and inquired about a news release – The Summerville News printed an article prior to notices being mailed, however the request is being discussed. The Board acknowledged

c. 49-81: Dowdy, Freddy: Tax Year: 2011:

Purpose: Appealing homestead denial letter

Owner's Contention: To appeal homestead denial for 2011. Mr. Dowdy stated the letter was sent to wrong address. He states that he came in and changed address, but the information was not changed in our system.

Determination: Determine if Mr. Dowdy should receive homestead exemption for 2011.

Recommendations: Recommends Mr. Dowdy receives homestead exemption for 2011 due to office error.

In meeting minutes June 22, 2011 the Board instructed checking the 911 listing and visiting the property in attempt to verify residency– The name listed in 911 for this property is David and Christy Petty (Mr. Dowdy's daughter). According to the recorded deed, Freddy Dowdy is the owner of the property and this property is not homesteaded by anyone.

We visited the property at 66 Vovie Drive map 49-81 on June 24, 2011 to verify residency. No one came to the door and an Assessor's Property Visit Card was placed on the door.

New Findings: Mr. Dowdy called after finding his visitor card and verified his residency.

Updated research done on residency verification from Walker County Assessor's and Internet Search, also vehicle registration checked.

- a) 66 Vovie Drive, Summerville current automobile registration/tagged
- b) Verified voter registration – transferred from 720 Old Dalton Road, Lafayette to 66 Vovie Drive, Summerville in 2009.

Recommendation: Requesting the Board accept this homestead application resolving Mr. Dowdy's appeal.

- a. Motion to accept recommendation
- b. Motion: Mr. Barker
- c. Second: Mr. Calhoun
- d. Vote: all in favor

NEW BUSINESS:

VIII. Appeals: Appeal Log 2011: Updated appeal's list emailed to the Board, also hard copy available for review. The Board reviewed and discussed the updated appeal's list.

- i. The Board of Assessor's reviewed, approved and signed appeal items a-k listed below as follows:

b. **00S45-00000-009-000: McGuire, William & Glenda: 2011:** Owner is being taxed on 6 acres and believes they should only have 3 acres. According to deed book 567 page 270, owner should actually only have 2.67 acres. Chad recommends that we correct acreage to 2.67 acres for 2011 tax year and refund for past years of paying on 6 acres in error.

- i. Motion to approve a-k: Mr. Barker
- ii. Second: Mr. Calhoun
- iii. Vote: all in favor

c. **0039C-00000-035-000: Owner Name: Ellenburg, Caroline G.: Tax Year: 2011**
Owner's Contention: Owner is being taxed on 11 acres and should only be taxed on 4.48.

Determination: According to deed book 165 page 655, owner should only have 4.48 acres.

Recommendations: Chad recommends that the acreage be changed to 4.48 acres for the 2011 tax year and refund Mrs. Ellenburg for past years of paying on 11 acres in error.

- i. Motion to approve a-k: Mr. Barker
- ii. Second: Mr. Calhoun
- iii. Vote: all in favor

d. **00051-00000-031-00B: Owner Name: Elrod, Robert E.: Tax Year: 2011**

Owner's Contention: Owner contends that he has been paying on 8 acres of land that has already been combined with another parcel. 00051-00000-031-00A.

Determination: After researching the Assessors Office records, 00051-00000-031-00B was combined with 00051-00000-031-00A in 2007 but was never deleted from our system.

Recommendations: Chad recommends that we delete 00051-00000-031-00A from our system for tax year 2011 and refund the owner for past year of paying taxes on this property in error.

- i. Motion to approve a-k: Mr. Barker
- ii. Second: Mr. Calhoun
- iii. Vote: all in favor

e. **Map & Parcel: 00008-00000-084-000: Owner Name: Manous, Joe D: Tax Year: 2011**

Owner's Contention: Owner contends that the amount of acreage he should have compared to what is on the assessment notice is different. Mr. Manous says he bought property in March of 2011 and thinks that property should be included on the 2011 assessment notice.

Determination: Currently we have Mr. Manous with 27 acres. On March 7th 2011 deed book 585 page 374 he bought 2.26 acres and also on that same day deed book 585 page 376 he sold 8.51 acres which would leave Mr. Manous with 27.71 acres according to a recorded plat, book 13 page 24. Chad has found no error for the 2011 tax year.

Recommendations: Chad recommends that according to the recorded deeds and plat mentioned above we should leave the 2011 assessment notice as is and correct everything as per deeds and plat for the 2012 tax year.

- i. Motion to approve a-k: Mr. Barker
- ii. Second: Mr. Calhoun
- iii. Vote: all in favor

f. Map & Parcel: 0063D-00000-013-000: Nancy D. Griffith: Tax Year: 2011:

Owner's Contention: Owner contends that they are being taxed on 1.06 acres. Ms. Griffith believes she should have approximately 2 acres.

Determination: According to deed book 543 page 135 this property should have 2.02 acres.

Recommendations: Chad recommends that we raise the acreage from 1.06 acres to 2.02 acres for the 2011 tax year.

- i. Motion to approve a-k: Mr. Barker
- ii. Second: Mr. Calhoun
- iii. Vote: all in favor

g. Map & Parcel: 00048-00038-00L-49A: Hart, James A.: Tax Year: 2011

Owner's Contention: Owner contends that he is being taxes on 3.8 acres and should only have 2.13 acres.

Determination: According to deed book 535 page 581, the owner should only have 2.13 acres

Recommendations: Chad recommends that we should change the acreage from 3.8 to 2.13 for the tax year 2011 and refund them for past years of paying taxes on 3.8 acres in error.

- i. Motion to approve a-k: Mr. Barker
- ii. Second: Mr. Calhoun
- iii. Vote: all in favor

h. Map & Parcel: 00016-00000-059-000: J.P. Smith Lumber Company: Tax Year: 2011

Owner's Contention: Owner request that 00016-00000-059-000 be combined with 00016-00000-057-000.

Owner contends he requested this in 2010 but the property never got combined.

Determination: According to deed book 573 page 228 & book 494 page 260, the same person owns both parcels.

Recommendations: Chad recommends that we combine these parcels into one for the 2011 tax year.

- i. Motion to approve a-k: Mr. Barker
- ii. Second: Mr. Calhoun
- iii. Vote: all in favor

i. Map & Parcel: S22-34: REED, JOE & JUNE: Tax Year: 2011

Owner's Contention:

Owner indicates that the value on the 2011 notice does not reflect the action by the Board of Assessors in his 2010 appeal.

Determination:

1. Board of Assessors action of March 11, 2011 set value for property for tax year 2010 at \$127,155.
2. Owner received notice of value for tax year 2011 indicating an estimated current year value of \$129,147 and a prior year value of \$162,905.
3. The notice for tax year 2011 should have indicated the previous year value to be \$127,155 because of the Board action. Also, because no improvements have been made to the property, the current value should have been \$127,155 due to the legislative freeze.

Recommendations:

Adjust value for tax year 2011 to value set by Board action of March 11, 2011 in the total amount of \$127,155.

- i. Motion to approve a-k: Mr. Barker
- ii. Second: Mr. Calhoun
- iii. Vote: all in favor

j. Map & Parcel: 39D-10; Owner Name: James & Martha Smithson; Tax Year: 2011

Owner's Contention: Property owner called to verify homestead exemptions.

Determination: It was determined that homestead exemptions were recorded incorrectly. Changes to homestead exemptions for current and future year were made.

Recommendations: BOA acknowledgement of change.

iv. Motion to approve a-k: Mr. Barker

v. Second: Mr. Calhoun

vi. Vote: all in favor

k. 43-31B: Ratliff, Michael & Emily: 2011 tax year: appeal of denied covenant

i. Applying for covenant on 22.63 acres

ii. Applied for covenant June 23, 2011 after receiving an assessment notice

iii. Determination: According to the assessment of value the current year value reflects a change from the previous year

iv. Recommendation: Accept covenant in lieu of an appeal based on change in value giving the property owner the right to file an appeal

v. Motion to approve a-k: Mr. Barker

vi. Second: Mr. Calhoun

vii. Vote: all in favor

l. Map & Parcel: 59 PP:RA 41

Owner Name: LEONARD SPRAYBERRY

Tax Year: 2011

Owner's Contention: Owner contends he gave this aircraft to his nephew. The aircraft is partly dismantled and owner believes the value too high.

Determination: There has been no personal property return done on this aircraft since 2009 therefore the value has stayed the same.

Recommendations: Cindy Finster is recommending the approval of this appeal but having the new owner come in with his personal information and also to determine the exact condition and value of this aircraft.

The Board acknowledged and will review when additional information is presented.

m. 77-17: Cordle, Max: Tax year 2011:

i. Purpose: Property owner came in to discuss homestead exemptions on assessment notice.

ii. Contention: Owner's contention is that exemptions are wrong. A single homestead exemption and ad valorem, which is 1-C was applied. Mr. Cordle's homestead exemption code should be S4-4.

iii. Determination: My determination is that Mr. Cordle's homestead exemptions be changed due to error.

iv. Recommendation: Property owner receive correct homestead exemptions for 2011.

Anissa Grant

vii. Motion to approve recommendation: Mr. Barker

viii. Second: Mr. Richter

ix. Vote: all in favor

IX. Conservation Covenants: Covenants presented in appeals section – The Board acknowledged

X. Exemption Code: 63-66: Hayes Bobby: 2011 tax year

- a. Correct exemption did not show on 2011 value notice – however, our system does reflect the correct code – corrected notice printed for property owner
 - i. The Board of Assessor's acknowledged

XI. Information Items & Invoices:

- a. **Copier Maintenance:** Equipment, Service, etc: RJ Young: Invoice # 193132:
Amount Due: \$176.61 – The Board of Assessor's approved and signed.

XII. Personal Property: Items for this category on hold – The Board acknowledged Leonard suggesting placing this on hold until meeting July 13, 2011.

- a. The Board instructed generating a list of cell towers in Chattooga County and preparing a spreadsheet to compare values.

Meeting Adjourned: 9:40 a.m.

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





