

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 13, 2011

Attending: Hugh Bohanon, Chairman
William Barker
David Calhoun

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 July 6, 2011** – The Board of Assessor's reviewed, approved and signed.
- II. **BOA/Employee:**
 - a. Board members received checks.
 - b. **Assessors Office Budget:** Waiting for June Expenditure – The Board acknowledged.
- III. **BOE Report:** No Report- 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 acknowledged that September will be the next session.
- V. **Employee Annual Review for June:** Anissa Grant – The Board of Assessor's reviewed, approved and signed.
- VI. **Exempt Properties:** The Board acknowledged there is no report at this time.
- 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 presenting this item in meeting July 13, 2011.

Motion to leave value as notified and correct next year

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

NEW BUSINESS:

VIII. Appointments: Ms. Kathy Brown informed us that she would be attending July 13, 2011 meeting to discuss the digest submission updates – Ms. Brown did not attend the meeting.

- a. Roger is submitting a digest report reflecting the status update.
 - i. The Board of Assessor's received digest update via email report.

IX. Appeals: Appeal Log 2011: Updated appeal's list emailed to the Board, also hard copy available for review. - The Board of Assessor's discussed and reviewed appeal status report.

a. Map & Parcel: 14-48A

Owner Name: MARRIOTT, SUE J. & BARBARA E. STOLL

Tax Year: 2011

Owner's Contention: "This land was purchased by me with no home structure on it. The structure burned down approx. 3 – 4 years ago when owned by Kelly Hall. The property has had no structure on it since then or currently."

Determination: property records indicate the following:

1. The owner was sent a notice of value for tax year 2011 with a total value of \$30,000. This value is the owners purchase price on 09/08/2010. The land is valued at \$18,344 and the house at \$11,656.
2. Had the owner not purchase the property in 2010 the value (per legislation) would be \$43,627 with a land value of \$26,667 and a house value of \$16,950.
3. The owner's contention indicates the only concern to be is that a building is being taxed that is no longer on the property.
4. The structure was built in 2001. Cindy Clark and Johnny Pledger visited the property on 06/24/2008 and verified the house had burned. However, the building value was not removed from the record. House taxed in error for tax year 2009 & 2010.
5. The property record also indicated the address of the structure is 31544 Highway 157, Menlo, Georgia. However, based on the record for map 14-48B and the current 911 record this is the address for map 14-48B.
6. 911 logged a reported of a house fire on April 16th, 2008. See log in appeal file.
7. Anissa Grant visited property 07/06/2011 and took photos of the charred area where the house once stood. Vegetation is growing around the house area indicating the fire was not recent. See photos in appeal file.

Recommendations: Adjust house value to \$0 for tax year 2011. The corrected value for the land only for tax year 2011 would be \$26,677.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

b. Map & Parcel: 80-13 & 79-28A
Owner Name: Touchstone, Zachary
Tax Year: 2011

Owner's Contention: The property owner stated the following:

I hand-delivered the application for agricultural property on March 31, 2011 and met with Mr. Barrett. Since the application required a notary and there was not a notary available, Mr. Barrett allowed me to take the form and return it the following day via U.S. mail. The \$12.00 check to record was left with the office along with a copy of the application, pending a receipt of the original, notarized application. Apparently the check (see attached) was separated from the application. The fee was paid and I appeal to you to please consider and approve under these circumstances. Following my father's death in 2010, I had many responsibilities to take care of and our land here in Chattooga County is very important to me as Ted Touchstone's (my father) legacy.

Thank you,

Zachary Touchstone

Determination: The application for covenant is dated as being notarized on the deadline April 1, 2011. No recording fee accompanied the application in the envelope postmarked April 1, 2011. A letter was mailed to the property owner on Friday, June 3, 2011 with instructions of payment requirements to process the application. No response to the letter led to a notice mailed to the property owner on June 21, 2011 of the BOA decision to deny the covenant. An appeal was then filed by Mr. Touchstone on June 28, 2011 with the above statement. At the time the appeal was filed the request was made for the property owner to provide a cancelled check from their bank. The property owner provided that day a copy of carbon copy where the check was written.

Recommendations: Request bank copy of a cancelled check from the property owner. Upon receipt of cancelled check re-submit the application for the Board to review.

The Board of Assessor's instructed placing this item on hold pending receipt of the cancelled check.

c. Map & Parcel: 40-87-TR-01A
Owner Name: Hawkins, Curtis
Tax Year: 2011

Owner's Contention: Homestead exemption removed:

Determination: Curtis Hawkins is listed on parcel P11-6 (his parent's property) a life estate still owned and occupied by Joseph V. Hawkins and Mary J. Hawkins according to Deed reference. This is a life estate and Curtis Hawkins resides at his property 40-87-TR-1A and his parents reside at map P11-6 with their exemptions in place.

Recommendations: The homestead was in place through tax year 2010 - requesting the Board of Assessor's approve the homestead for tax year 2011 settling Mr. Hawkin's appeal.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

d. Map & Parcel: 50C-28A-L01, L19 & L22
Owner Name: HURLEY, WILLIAM B. & DAVID PARKER
Tax Year: 2011

Owner's Contention: Owner sent letter as follows (copy attached): June 22, 2011

CHATTOOGA COUNTY BOARD OF TAX ASSESSORS
(VIA HAND DELIVERY)

Dear Sir/Madam:

The purpose of this letter is to protest and appeal your assessment on the following accounts a copy of the assessment notice is attached hereto:

OWNER	ACCT NUMBER	MAP REF NO.	RETURN VALUE FILED
WILLIAM HURLEY & DAVID PARKER	307175 010	50C 28A L 1	\$ 5,000.00
WILLIAM HURLEY & DAVID PARKER	307157 010	50C 28A L 22	\$ 5,000.00
WILLIAM HURLEY & DAVID PARKER	307163 010	50C 28A L 19	\$ 5,000.00
JOSEPHINE HURLEY	305900 001	S24 PP:RB 10	\$ 5,700.00

The basis of the appeal is as to the value of the property as prescribed by Georgia Law.

In addition, I appealed these values in 2010 and received a ruling with a new valuation from the board of assessors.

The taxpayers rely upon and insist upon the following grounds for this Protest and Appeal.

1. The assessed value placed on the taxpayers' property exceed the amount that a willing buyer would pay a willing seller, and therefore, the proposed assessed values exceed the "fair market value" of the property as prescribed by Georgia law.

The proposed fair market values and assessed values have not been equalized with comparable properties in Chattooga County and are in excess of the fair market values and assessed values of such properties as provided by Georgia law.

The taxpayers, pursuant to O.C.G.A. 48-5-311(e), file this appeal with the County Board of Tax Assessors and request a hearing and an opportunity to be heard hereon and reserve the right to amend and further support this protest as provided by law. The taxpayers hereby adopt by this reference thereto questions (a) through (f) of paragraph (3) of Regulation 560-11-2-.35 of the Official Compilation Rules and Regulations of the State of Georgia for the purpose of determining the qualifications of the member of the Board to hear and rule upon this appeal as required in O.C.G.A. 48-5-311(e). The response to the questions shall become a part of the decision of the Board, as required by law.

The taxpayers request that all future communications in regard to this matter, or copies thereof, including all notices required by law, be sent to the undersigned at the address shown above.

Please stamp the enclosed acknowledgment copy of this Protest and Appeal with your date of filing.

In addition, as per the O.C.G.A., we request all comparables or materials used by the property assessor's office in determining the assessment and denying the return value filed on the above listed properties and documentation used to determine fair market value.

You can contact me at First National Bank (706) 857-3473.

Thank you for your attention in this matter.

With Warm Regards,

William B. Hurley
Attorney at Law

Determination:

1. Property owner had filed a return on each property for tax year 2010 at the value indicated in the letter above.
2. The property owner was sent a notice on each property for tax year 2010.
3. The lots were valued at \$18,500 per lot the boat was valued at \$11,900 for the current value on the notice for tax year 2010.
4. The owner appealed the values and the Board adjusted the value of the lots to \$10,000 each and the boat to \$7,500 for tax year 2010. See BOA minutes of 02/23/2011.
5. These value changes did not get entered into the computer system. Therefore, the notices of value sent for tax year 2011 indicated a current value and previous value on each lot at \$18,500 and the boat at \$11,900 for tax year 2011.
6. No records indicate there was a reason for a change in value for tax year 2011 on these properties.
7. The property values should have remained at the value set by Board action for tax year 2010 for tax year 2011 as well.

Recommendations:

Change tax year 2011 notice value to the value set by Board action tax year 2010 per minutes of 02/23/2011.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

e. 21-30B; COOK, JOEL E JR; CUVA COVENANT EXPIRATION

CONTENTION: 1. Mr. Cook states that covenant on this property was an agreement to continue an existing covenant for the remainder of it's ten years – not the initiation of a new covenant.

BACKGROUND: On Tuesday, 07/05/2011, Mr. Cook came into the office to ask about expiration date of the covenant applied to the above referenced property. He stated his understanding was that he had simply "continued" the covenant that his father had entered.

The property in question has been listed under the CUVA covenant since 1994, with the most recent covenant application having been submitted in 2008.

FINDINGS:

1) Mr. Cook's (Sr) most recent CUVA application was approved 005/26/2004 and filed with the Clerk of the Superior Court on 07/15/200.

2) Mr. Cook (Jr) acquired 68.06 of this property from Mr. Cook Sr 01/09/2007 (DB 518 PG 37)

- o Mr. Cook submitted a CUVA application that was approved by the Board on 07/16/2007 and recorded 09/15/2009 (DB 566 PG 22).
- o CUVA application states that covenant begins 01/01/2008 and ends in 2017.

3) Chief Appraiser Leonard Barrett remembers helping Mr. Cook Jr make this application and states that he remembers Mr. Cook intending this as a continuation of the 2044 CUVA application.

4) The code section dealing with these covenants (O.C.G.A §48-5-7.4) makes no provision for entering into a new 10 year covenant before the expiration of the existing covenant.

RECOMMENDATIONS:

- 1) Correct the county tax records to show a covenant beginning year of 2004 on this property.
- 2) Notify the property owner of this decision, stating that the date this covenant expires is December 31, 2013.
- 3) No change in value, covenants, or exemptions is required in this case.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

X. Conservation Covenants: *Presented in the appeals section of agenda- The Board acknowledged*

XI. Exemption Code: Requesting Exemption Code discussion – The Board will review and discuss at a later date when all research for report is complete.

XII. Factor Code: Storm Shelter:

- i. Purpose: Determine a factor for storm shelters.
- ii. Determination: It was brought to my attention that while adding a storm shelter as an accessory building to an account that storm shelters have no factor. Therefore, there is no value on storm shelters. A picture of this shelter is available for the Board to review.
- iii. Requesting the Board determine a factor for storm shelters.
 1. The Board of Assessor's instructed checking with Floyd County on their procedure for shelter values.

XIII. Information Items & Invoices:**a. EMAILS:**

- i. Board members documentation for Board requirements was emailed to Joe Turner on 7/6/2011. The Board acknowledged.
 - ii. Cell towers inquiries emails forwarded to the Board of Assessors. The Board reviewed and discussed cell tower values with Cindy Finster.
 - iii. Troup county minimum CUVA acreage question email forwarded to the Board of Assessors – The Board acknowledged
 - iv. Assessors Training Schedule forwarded PDF to the Board of Assessors – copies available attached to agenda – Mr. Bohanon instructed being scheduled for Assessors Recertification course September 7-9, 2011 in Blairsville. Mr. Calhoun will check his calendar and may possibly attend the same course. Mr. Richter will check his calendar and may possibly attend the December 6-8, 2011 course in Savannah.
- b. Employee Vacation/sick accrued: Requesting the Board review employee vacation/sick time record updates – The Board acknowledged
 - c. Tax Assessors Backup: GSI invoice #8362: Invoice Date: 7/5/11: Amount Due: \$40.00 – The Board of Assessor's reviewed, approved and signed.

XIV. Personal Property: No items to present – The Board acknowledged.**XV. Addendum:**

- a. Kenneth Flood: Mr. Flood came into the office to request speaking with the Board of Assessors. He discussed previous appeals being filed and values for several properties he owns.
 - i. The Board instructed office staff to assist Mr. Flood in filing an appeal today (July 13, 2011) on all properties he chooses to appeal.
 - ii. The Board also instructed checking Mr. Flood's file for previous appeal status.

Meeting Adjourned: 10:10 a.m.

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

