

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 3, 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. Kathy Brown, Tax Commissioner - present
 - C. Wanda Brown, Secretary – present
- I. **BOA Minutes:**
 - a. **Meeting Minutes July 27, 2011** – The Board reviewed, approved and signed.
- II. **BOA/Employee:**
 - a. Board member not present to receive check
 - b. **Time Sheets:** PE August 3, 2011 – The Board reviewed, approved and signed.
 - c. **Assessors Office Budget:** July Expenditure has not been received – The Board of Assessors acknowledged.
 - d. **Assessors Training:** Email verification from Vicki Lambert confirming the cancellation of the Assessor's Recertification Course in Blairsville – September 7-9, 2011. – The Board of Assessors acknowledged.
- III. **BOE Report:** No Report acknowledged by the Board
 - a. Total cases certified to the Board of Equalization –
 - b. Cases Reviewed –
 - c. Total Cases Remaining For Review –
- IV. **Digest Submission Status:** Updates in progress – The Board of Assessors discussed and was briefed by Roger Jones on the status to date of the digest submission. Updates are ready for advertisements and all consolidation sheets are prepared.
- V. **Employee Group Session:** The Board acknowledged September to be the next session.
- VI. **Exempt Properties:** The Board of Assessors acknowledges no report on exempt properties.
- VII. **Pending Appeals, letters, covenants & other items:**
 - a. **Map & Parcel: 80-13 & 79-28A**
Owner Name: Touchstone, Zachary
Tax Year: 2011

HOLD FOR CANCELLED CHECK

Recommendations: Place appeal on hold to wait for property owner's 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 acknowledged this item to be on hold pending further documentation.

- b. **Map & Parcel: T16-98**
Owner Name: CRABTREE, ALFRED
Tax Year: 2011

Owner's Contention: VALUE OF PROPERTY FOR 2011 NOT CORRECT PER OCGA §48-5-2(3).

Determination: 1) Manufactured Home is not on the tax digest, it is billed separately on the Mobile Home digest – therefore its value is not reflected on the 2011 Annual Notice of Assessment sent to Mr. Crabtree.
 2) Per PT-61 on record with the GSCCCA, the selling price for this property was \$ 9,000. Per the Crabtrees, this selling price included, the land, the manufactured home and any outbuildings existing on the property at the time of purchase.

3) Per OCGA §48-5-2(3) “Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year.”

4) The January T-40 received on the Mobile Home (after BOTA adjustments) indicated a value of \$ 13,620. The June LGS-360 received on the land and outbuildings on this account reflected a total value of \$ 7,854. Combined, the total FMV for items located on this parcel would be \$ 21,474. According to the Crabtrees, this is

\$ 12,474 more than the cited code section will allow.

Recommendations: 1) Correct 2011 Mobile Home bill 0016 to reflect a value of \$ 6,020.

2) Correct the values of the following real property as follows:

a. 18 x 25 Carport - \$ 1,239

b. 150 x 165 lot - \$ 1,741

3) Add \$ 1,114 for a 10 x 12 Shed added after the purchase

This would result in a total FMV of all items comprising this parcel of \$ 10,114 for tax year 2011.

Holding for appeal application to be signed

The Board instructed tax records to reflect both names on property as indicated on the deed – to review in next meeting August 10, 2011 for approval.

c. 3-26: Phillips, James M: tax year 2011

i. Roger's question for clarification was what is the Board's decision on the outstanding mobile home bills?

ii. The Board instructed for mobile homes to be collected on

iii. Motion to collect on mobile homes

iv. Motion: Mr. Barker

v. Second: Mr. Calhoun

vi. Vote: all in favor

d. **Mount Vernon Mills** – Updates forwarded to the Board pertaining to trend information – The Board of Assessors determined all documentation pertaining to Mount Vernon Mills has been forwarded to the County Attorney Chris Corbin and Jason Winters, Commissioner to resolve this appeal.

NEW BUSINESS:

VIII. Appointments: No set appointments

IX. Appeals: Appeal Log 2011: Updated appeal's list emailed to the Board, also hard copy available for review.

a. Map & Parcel: 00S14-00000-016-000

Owner Name: Kenneth & Jamie Brown

Tax Year: 2011

Owner's Contention: Owner contends that they should only have 4.74 acres and we have them listed at 5.0 acres. Owner request the acreage to be corrected for the 2011 tax year and to be refunded for past years.

Determination: According to deed book 553 page 233 the property should actually have 4.74 acres

Recommendations: Chad recommends that we correct the acreage from 5.0 to 4.74 for the tax year 2011 and to also refund the owner for past years of paying taxes on to many acres.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

b. Map & Parcel: 007A4-00000-047-000

Owner Name: Graham, Kristina Cook

Tax Year: 2011

Owner's Contention: Property owner request all adjoining property at residence to be combined into one account.

Determination: Mrs. Graham owns Map & Parcels 007A2-00000-245-000 & 007A2-00000-246-000 on the west side of Mimosa Street. She also owns 007A4-00000-047-000, 007A4-00000-040-000 & 007A4-00000-045-000 on the east side of Mimosa Street.

Recommendations: Chad recommends combining all five parcels into one account for the tax year 2011.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

c. Map & Parcel: 00025-00000-027-000

Owner Name: William Vasco Jenkins

Tax Year: 2011

Owner's Contention: Owner contends that the railroad that runs through his property (T.A.G Railroad) owned 2 acres of land. Currently we have this property listed with 23 acres. According Mr. Jenkins contention he should only have 21 acres.

Determination: According to deed book 153 page 45 this property all together should be 23 acres. The deed does mention the right of way to the railroad but implies that it's only just a right of way and not actually being owned by the T.A.G railroad. Chad also visited the property and took pictures showing where the railroad has been completely removed from the area. Chad has also not found any deeds showing where the T.A.G railroad ever actually purchased any property.

Recommendations: Chad recommends that since the railroad has been completely removed and has been gone for several years we should leave the acreage at 23 acres.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

d. Map & Parcel: 00040-00000-010-000

Owner Name: Betty Brady

Tax Year: 2011

Owner's Contention: Owner request to be refunded on past years of paying taxes on this property that should not have been in her name.

Determination: According to several recorded deeds and plats, Chad has determined that the owner's contention is correct.

Recommendations: Chad recommends refunding the property owner on this account and to delete this record for that tax year 2011.

The Board of Assessors instructed returning this appeal to reviewer for further documentation and answer to question of who owns the property at this time.

e. Map & Parcel: S27 PP:CF 23

Owner Name: H & R BLOCK

Tax Year: 2011

Owner's Contention: Owner contends that H & R Block was not in business at the beginning of 2011. All personal property was disposed of and is no longer located in Chattooga County.

Determination: After checking the location I find this business is closed. H & R has not filed a personal property return since 2009. The value of \$64,826.00 from their last return has remained on their account. Our office was not notified that the business was closed nor was a return done showing a zero return. Taxes are current on this business.

Recommendations: Since this business is no longer in operation and the amount is still showing on the digest Cindy Finster is recommending the removal of this account for tax year 2011.

The Board instructed returning this appeal to the reviewer to prepare a property review form for Board signatures and decision.

f. Map & Parcel: 59-37

Owner Name: BICE, JASON TODD

Tax Year: 2011

Owner's Contention:

Determination:

1) Manufactured Home was picked up 03/17/2009. There are no outstanding bills accruing to this Home, however for 2011 no decal was issued.

2) Note dated 03/25/2011 from "Megan Jones" states that the home "has been repossessed and moved out of county".

3) Per the Tax Commissioner's Office, the title report on this Home does not indicate any change in ownership since Mr. Bice acquired it in 2009. If the home has been repossessed there was no transfer of title.

4) Field inspection of July 25th, 2011 confirmed that Home has been removed from the parcel.

Recommendations:

1) As the Manufactured Home has been reported repossessed, and cannot be identified as being elsewhere in the county, it is recommended that this Home be deleted from the tax records for 2012.

2) NO adjustments for 2011 are recommended unless appellant provides documentation that home was removed prior to 01/01/2011.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

g. Map & Parcel: 14-27

Owner Name: Sue Marriott

Tax Year: 2011

Owner's Contention: Current year's value has gone up almost \$42,000. The only change has been that I built a large garage/storage building. This building is neither heated nor cooled and is not for habitation. It is purely a garage building. I think the assessment is extremely excessive.

Determination: In the study on parcel 14-27, it has been found the property value went up because building one was on wrong parcel. Building one has been moved from 14-26 to 14-27. Provided is the arc view map showing the building on parcel 14-27, a picture of building one, comment screen, archive year 2010 front screen printout and future year printout provided to show where building one was moved from 14-26 to 14-27.

Recommendations: Tax bill is correct for 2011.

The Board instructed returning this appeal to the reviewer for further information pertaining to the building value – question: Is the building worth \$42,000?

h. Map & Parcel: S32-37:

Owner Name: D.L. McWhorter-Wachovia Bank of GA. N.A.

Tax Year: 2011

Determination: My determination after visiting the property is no buildings are located here.

Recommendations: Recommendation for buildings to be removed from account.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

i. 36-60: Jackson, Kenneth & Ellen: tax year 2011

i. **Contention:** Owner filing in lieu of an appeal

ii. **Determination:** Filing a covenant on 126 acres with previous year value at \$280,144 and current value \$217,361 – This application falls within the guidelines to be approved.

iii. **Recommendation:** Requesting map 36-60 on 126 acres for new covenant be approved

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

X. **Conservation Covenants:** Filed in lieu of appeals above – The Board acknowledged.

XI. **Exemption Code:** No presentation - The Board acknowledged

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

i. **Ratio Study:** 2010 Ratio Study downloaded – The Board acknowledged this item is pending until status update.

ii. **Annual Short Course: Assessment Administration:** Email forwarded to the Board for review- All members have been registered for the UGA hotel in November – class registration pending – The Board acknowledged and received their hotel confirmations.

iii. **Assessor's Car Maintenance: Chattooga County Garage:** Date of Service 7/14/2011: Total Amount: \$59.00 – The Board acknowledged.

iv. **Jury Duty:** Cindy Finster to appear in court August 22, 2011 to be sworn in as a Traverse Juror. The Board acknowledged.

XIII. **Homestead Applications:** No exemption applications – The Board acknowledged.

XIV. **Personal Property:** No personal property at this time - The Board acknowledged

XV. Addendum:

a. **GAAO one day seminar:** Commissioner Winter's questions – The Board acknowledged and discussed.

b. **GAAO Office:** Mr. Barker received his information for flyers and request the excel mailing list from John Scott for all members.

c. **Public Utilities:** Atlanta Gas Light: Revised notice/final judgment – A revised copy was signed by the chairman, Hugh Bohanon and instructions were given to send copy to the company and make necessary corrections for Tax Commissioner's office.

XVI. APPEAL Addendum:**1. Hall, Christopher; 2011; 40A-46; 14 x 76 1987 Cedar Lake MH**

- a) Contention: Mobile Home not taxable for 2011
- b) Findings:
- o Note from "Chris A Barnes" states that home was sold approx 2002 and removed from property.
 - o No change of Title per DDS report
 - o Available imagery does not show the home on this property
 - o Field Inspection 4/25/2011 shows no indication of home having been on property.
 - o MH bills for MH billing years 2004 to 2011 are outstanding.
- c) Recommendations:
- o Delete MH from county records beginning tax year 2012
 - o Void outstanding MH bills
- The Board of Assessors accepted recommendation
 Motion: Mr. Barker
 Second: Mr. Calhoun
 Vote: all in favor

2. Kinsey, Gordon Lee; 2011; 65-23A; 23 x 46 1991 Eagle Trace MH

Contention: Mobile Home is not taxable for 2011

Findings:

- o Per DaVonna L Kinsey, Home was destroyed spring of 2010.
- o No change in title per DDS report
- o Satellite imagery shows Home on parcel 2009, but removed in 2010
- o MH bills for MH billing years 2010 & 2011 are outstanding.
- o Field Visit of 07/25/2011 confirmed Home is not on property.

Recommendations:

- o Delete MH from county records beginning with tax year 2012
- o Void outstanding MH bills.

The Board of Assessors made a motion to void the 2011 tax bill and deleting the record

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

Adjourned: 9:55 a.m.

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter



