

ON HOLD

d. **Map & Parcel:** 13-676-00B
Owner Name: MMRJ SUBDIVISION LLC
Tax Year: 2011

Owner's Contention: Owner contends the two tracts of property are adjoining and owner would like to combine these two parcels into one parcel. Since the property is already under Conservation Easement (see attached deed) owner would also like for the BOA to approve this property to be under Conservation Covenant.

Determination: After talking with Chad, Cindy Finster has determined that there are two tracts of property that can be combined into one parcel. Cindy Finster has also determined that this property is currently under the Conservation Easement.

Recommendations: Cindy Finster is recommending the BOA approve the consolidating of these two parcels 13-76-00B and 13-76-105 and also approve the request for conservation covenant.

The Board instructed placing this item on hold pending verification with the property owner on the following:

- 1) What are the restrictions under current easement for the 3 acre tract pertaining to developing or selling?
- 2) If no restrictions, is the property owner aware that combining this small parcel with a larger one then placing under conservation covenant could create complications in selling.

ON HOLD

e. **Map & Parcel:** 13-68
Owner Name: CREEKSIDE FALLS LLC
Tax Year: 2011

Owner's Contention: Owner contends the three tracts of property are adjoining and owner would like to combine these three parcels into one parcel. Since the property is already under Conservation Easement (see attached deed) owner would also like for the BOA to approve this property to be under Conservation Covenant.

Determination: After talking with Chad, Cindy Finster has determined that there are three tracts of property that can be combined into one parcel. Cindy Finster has also determined that this property is currently under the Conservation Easement.

Recommendations: Cindy Finster is recommending the BOA approve the consolidating of these three parcels 13-68, 13-32 and 13-76 and also approve the request for conservation covenant.

The Board instructed placing this item on hold pending the above MMRJ appeal information is received – these properties have the same owner

ON HOLD

f. **Owner Name:** P & P Country Store
Tax Year: 2011

Determination: Cindy Finster has determined that his store has been vacant for a few years. There has never been a personal property return filed on this store. A flat value of \$100,000.00 was placed on account. Taxes are due for 2008, 2009 and 2010. Cindy Finster has called and also sent the owner of the building (Ronald Padgett) a letter asking him for information on the last person he rented the building to. Mr. Padgett has not returned any type of information.

Recommendations: Cindy Finster is recommending the value on this store be zeroed out since the value is \$100,000.00 and there is no information on the owner.

The Board instructed placing this item on hold pending verification on tax year 2008 and 2009 that there was no store or operating business.

The Board will decide on 2008-2011 once this information has been obtained.

g. **Crabtree, Alfred; 2011; T16-68**

Contentions:

Value of property as stated in 2011 Annual Assessment Notice is not correct per O.C.G.A §48-5-2(3).

Value of Manufactured Home exceeds Market

Value of outbuildings exceeds Market

Outbuildings are not being valued equitably with similar outbuildings.

Findings:

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 the Crabtree's.

Per the PT-61 on record with the GSCCCA, the selling price for this parcel was \$9,000. Per Mrs. Crabtree, this selling price included the land, the manufactured home, and any outbuildings existing on the property at the time of purchase.

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*”.

The value of the Mobile Home was adjusted by the BoA on 02/16/11 to \$ 13,620 as a result of valuation appeal by Crabtree. This breaks down to \$ 10,968 for the base mobile home and \$ 2,652 in additions. Per the NADA valuation guide for 2011, the base value for this make and model of manufactured home is \$ 10,633.

The 10 x 12 implement shed was not involved in the 2010 sales transaction. Mrs. Crabtree reports the shed was purchased for \$ 400.

There are indications outbuilding appraisals on properties where the main structure is a manufactured home, differ from properties where the main structure is a real improvement. Based on property record examination, when manufactured home properties are inspected, it appears the data on prefabricated carports and utility buildings are collected and values estimated. For other types of properties, it appears that these items may be listed, but no value is estimated.

Lot valuation does not take into consideration that the lot is triangular in shape, tapering off in back.

Conclusions:

Manufactured Homes which were on the Tax Digest for 2010, but are re-classified as Mobile Digest homes may not be valued consistently with the mandates of O.C.G.A § 48-5-2(3).

Pre-fabricated carports and utility buildings are not valued consistency between manufactured home properties and real properties.

Triangular lots on the north end of Rose Circle may not be valued according to the standard rule for estimating values on such lots.

Recommendations: Correct subject property land, manufactured home, and carport to a total value of \$9,000 for 2011.

Request documentation of purchase price of shed, and set 2011 value at that price.

Correct lot values on Rose Circle for 2012

Implement a program to correct inconsistent handling of outbuildings for 2012.

The Board instructed in minutes August 17, 2011 forwarding on to the Board of Equalization.

There was no motion on this decision – Requesting a motion from the Board.

NOTE: Emails were sent out to other Assessor offices across the state and to the Department of Revenue requesting information on processing an appeal filed by a Board member. The majority suggests that this be forwarded onto the Board of Equalization.

Motion made to forward to the Board of Equalization along with above recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

NEW BUSINESS:

VIII. **Appointments:** Kathy Brown, Tax Commissioner plans to attend any meetings involving the Digest Submission updates.

IX. **Appeals:** Updated appeal’s list emailed to the Board – The Board acknowledged

a. Appeal Status:

Total appeals taken: 225

Total Appeals Reviewed by the Board: 67 counting this week

Pending Appeals: 157

b. Map & Parcel: 50-2B

Owner Name: UNITED CHRISTIAN FELLOWSHIP

Tax Year: 2011

Owner’s Contention:

Owner is appealing taxability and requesting tax exempt status.

Determination:

1. Subject property is a 2.12 acre tract adjoining the Church property (map S23-13) on the east.
2. The original church tract (map S23-13) is a 2 acre tract which is currently exempt and has a church building located thereon.
3. Both properties are titled the same and adjoin.
4. Size and use is within the range of other Church properties that hold exempt status.
5. O.C.G.A. 48-5-41 exempts properties used for religious worship.

Conclusion:

Ownership and use is consistent with properties described as exempt under O.C.G.G. 48-5-41.

Recommendations:

Approve tax exempt status for tax year 2011. Combine with adjoining parcel for tax year 2011.

Reviewer: Leonard Barrett Date: 08/17/2011

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

c. Map & Parcel: 30-32
Owner Name: Short, Mike
Tax Year: 2011

Owner's Contention: Filing a covenant renewal application in lieu of an appeal

Determination: Existing covenant began 2001 on 56.30 acres. The property owner has filed a renewal on 56.30 acres. Values changed from previous 173,608 to current 134,508.

Recommendations: Accept renewal application filed in lieu of an appeal

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

d. Map/Parcel: S05-32
Property Owner: Stephenson, William & Joe K.
Tax Year: 2011

- This group covers seven appeals on the list -

Contention: Filing covenants in lieu of appeals on several parcels – S05-23, S05-33, S09-17, S10-2, S10-3, S10-6 and S10-60.

Determination: Verified all parcels are in same name – This is one covenant application for seven parcels totaling 28.04 acres

Although parcels combined are in line with covenant acreage requirements, all the parcels are not adjoining.

As indicated on map attached two parcels adjoining are 10 acres, one across the road from 3 adjoining parcels is 6 acres - if added to the 3 adjoining is 13.14 acres and one remaining parcel is 4.90 acres.

The 16 acre map/parcel 039-111 is not in question for covenant

Assessment Notices on each of the parcels indicates no change in value

Request to property owner has been made for documentation for covenant land use on parcels under 10 acres .

Recommendation: A letter for 10 acres and under documentation is ready to mail to the property owner in the event the parcels are not eligible to be combined.

Motion to send letter requesting documentation for parcels under 10 acres

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

e. Map & Parcel: 007A4-00000-044-000
Owner Name: Cynthia Warren Coleman
Tax Year: 2011

Owner's Contention: Owner is being taxed on 4.59 acres. She believes she should only have 2.93 acres.

Determination: According to deed book 365/184 and plat book 8/181 this property should be taxed on 2.93 acres.

Recommendations: Chad recommends changing acreage from 4.59 to 2.93 tax year 2011.

Motion to accept recommendation: Mr. Richter

Second: Mr. Barker

Vote: all in favor

Note: Chad is processing prior years

f. Map & Parcel: S35 - 34
Owner Name: Dillard's Bed and Breakfast
Tax Year: 2011

Owner's Contention: Owner contends that due to serious illness of Mr. Dillard the bed and breakfast closed November, 2010. Owner is requesting the removal of this account for the year 2011. (letter attached from CPA)

Determination: After receiving a letter from the Dillard's CPA Cindy Finster has determined that the business is closed. The phone has been disconnected to the business. There is a value of \$7,775.00 on this business.

Recommendations: Cindy Finster is recommending the removal of this account for 2011.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

g. Map & Parcel: S33 PP:CF 004
Owner Name: Modern Kwik Shop 76 Owner: Rajsh Patel
Tax Year: 2011

Owner's Contention: Owner contends the value on his personal property is too high.

Determination: After checking on this account Cindy Finster finds that Mr. Patel did not fill out a personal property return for 2010 and 2011 years. Cindy Finster explained to Mr. Patel that he could fill out this appeal however, he would be filing on an amount he turned in himself on his 2009 return (which was \$75,464.00). Mr. Patel still wanted to file this appeal.

Recommendations: Cindy Finster is recommending Mr. Patel submit a personal property list for the store and the laundry service for the current year. When this information is received Cindy Finster is asking the BOA to revisit this item.

Reviewer's Signature: Cindy Finster Date: August 18, 2011

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

h. Map & Parcel: 0064E-00000-082-000
Owner Name: Thomas Edward Craig
Tax Year: 2011

Owner's Contention: Owner contends he is being taxed on too many acres. He would also like this parcel combined with his other parcel which is 0064E-00000-085-00A.

Determination: According to the assessors records we are taxing this parcel with 11.47 acres. According to deed book 586 page 336 this parcel should only have 10.58 acres. Also, Chad determined that both 0064E-00000-082-000 & 0064E-00000-085-00A are in the same name.

Recommendations: Chad recommends that we correct the acreage on 0064E-00000-082-000 from 11.47 acres to 10.58 acres. Chad also recommends that we combine 64E-082 with 64E-85A making a total acreage of 10.93 acres. Chad recommends doing this for the 2011 tax year.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

i. Map & Parcel: 00051-00000-020-00B
Owner Name: Charles Lynn Stephenson: Tax Year: 2011

Owner's Contention: Property owner would like to combine map and parcel 00051-00000-020-00B and 00051-00000-020-00C together into one parcel.

Determination: Chad determined that both parcels are currently in Mr. Stephenson's name and are eligible to be combined.

Recommendations: Chad recommends that we combine these parcels into one parcel. That parcel # being 00051-00000-020-00B

There is also a covenant being filed in conjunction with the appeal. They are applying for covenant on 16.21 acres.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

X. Information Items & Invoices:

- a. Assessor's Recertification: December 6-8, 2011: Savannah, Coastal GA Center: Mr. Bohanon, Mr. Calhoun and Mr. Richter's registrations have been faxed to DOR – The Board acknowledged.

XI. Application for Employment: Cothran, Sheila J.: application submitted August 17, 2011 – The Board acknowledged.

XII. **Emails:** Received several emails pertaining to a Board member filing an appeal: Emails have been forwarded to the Board of Assessors – The Board acknowledged.

XIII. **Homestead Applications:** No exemption applications at this time – BOA acknowledged.

XIV. Addendum:

- a. **Map & Parcel:** 00079-00000-001-000
Owner Name: Barney A. & Hilda R Mason
Tax Year: 2011

Owner's Contention:

1. This is not an appeal
2. This is an office record error that resulted from a PT-61 form not being filed.

Determination:

1. A portion of the property was deeded on Sept 9th, 2010 by deed book 578 page 462. This transaction had a PT-61 filed. The purchase price indicated by the PT-61 was \$5,000. However, this deed did not include the house.
2. The deed that included the house was deeded on Sept 3rd, 2010 by deed book 578 page 335, but no PT-61 form was filed. Therefore, the deed did not get processed. A list of deeds to be processed is provided by the Department of Revenue based on the filing of the PT-61 forms.
3. When the property was visited to verify the sale price, the tax value and sale price were so far apart that additional deed research was done to determine if a deed had been missed. The deed without a PT-61 was discovered. That deed indicated transfer taxes were paid on a transaction price of \$133,000.

Conclusion:

1. Based on the above information the purchase price was not below the estimated tax value. Therefore, the sale price was not the correct tax value for tax year 2011.
2. The original notice of value was based in error on the \$5,000 PT-61 document and should actually be \$111,035.

Recommendations: Chad recommends correcting the value for the 2011 tax year and send a new notice of value from \$5,000 to \$111,035.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

b. Provider: QPublic

Employees Contention: An e-mail was received from Qpublic advertising a new optional upgrade for our online mapping service. The e-mail says that this new upgrade is more streamlined and loaded with new features compared to what we currently have. It is a one time fee of \$250. Qpublic provided a link to Bulloch County GA which is currently using this upgrade to compare to what we are using.

Determination: Chad looked at Bulloch County's tax map website and determined that it was much faster and more user friendly than what we are currently using. Chad believes that this new upgrade for be better not only for our office but for local business that frequently use our online mapping site as well for everyone that looks at our online maps.

Recommendations: Chad recommends that we upgrade our online mapping to this new website provided by Qpublic for a one time fee of \$250.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

c. Leonard presenting this item:

Map & Parcel: Personal Property

Owner Name: Mohawk Industries, INC

Tax Year: 2011

Leonard had further discussion with the Board of Assessors concerning appellant's return value.

The Board of Assessors acknowledges staying with their original decision on this appeal.

d. Item: Notice Request

Tax year: 2011

Requesting the BOA review notice described below:

In order to protect the county, BOA and ourselves from any type of problem, law suite, etc. the office staff would like to publish the notice below in the Summerville News. Publishing this notice along with it now being on our web page will alert most all property owners of our presence. At this time the property owners are not notified that we will be in their area or on their property. The staff feels this will enable us to better do our jobs and notify the property owner of our possible presence by this ad. The cost will be \$21.00 each time it runs (\$252.00 per year) if it runs once a month.

Notice to Chattooga County Property Owners and Occupants:

In accordance with O.C.G.A. 48-5-264.1, please be advised that the Chattooga County Appraisal Staff may be visiting your property to review information regarding a return being filed, the filing of an appeal, construction or new improvements, review of records for property division or transfer or for conservation use assessment applications.

The field appraiser from our office will have photo identification and will be driving a marked county vehicle. Should you have any questions regarding the review and visit to properties performed by this office do not hesitate to contact us at 706-857-0737.

Thank you for taking your time to look over this. If you need any further information on this please contact Cindy Finster.

Motion to accept publishing notice: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

Georgia code pertaining to the notice as follows:

O.C.G.A. § 48-5-264.1

GEORGIA CODE

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*** Current Through the 2011 Regular Session ***

*** Annotations Current Through April 22, 2011 ***

TITLE 48. REVENUE AND TAXATION

CHAPTER 5. AD VALOREM TAXATION OF PROPERTY

ARTICLE 5. UNIFORM PROPERTY TAX ADMINISTRATION AND EQUALIZATION

PART 1. EQUALIZATION OF ASSESSMENTS

O.C.G.A. § 48-5-264.1 (2011)

§ 48-5-264.1. Right of chief appraiser and others to inspect property; supplying identification to occupant of property; statement to be included in tax bill

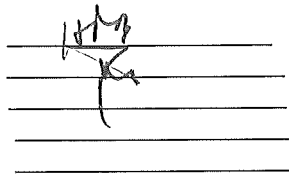
(a) The chief appraiser, other members of the county property appraisal staff, authorized agents of the county board of tax assessors, and members of the county board of tax assessors who are conducting official business of the chief appraiser, the county appraisal staff, or the county board of tax assessors may go upon property outside of buildings, posted or otherwise, in order to carry out the duty of making appraisals of the fair market value of taxable property in the county, other than property returned directly to the commissioner; provided, however, such person representing such chief appraiser, appraisal staff, or county board of tax assessors shall carry identification which is sufficiently prominent to permit the occupant to readily ascertain that such person is such representative. Such representative shall not enter upon the property unless reasonable notice has been provided to the owner and to the occupant of the property regarding the purpose for which such person is entering upon such property.

(b) The county tax commissioner shall include a statement with the ad valorem tax bill of each taxpayer notifying the taxpayer of the right to file an ad valorem property tax return. A notification of the right of taxpayers to file ad valorem property tax returns shall also be maintained by the tax commissioner on the official website of the county.

- e. Item: Appraiser Exam: Lodging Cost for one night \$92.00 per person: 3 attending: Total: \$276: The Board approved in previous minutes for Wanda Brown, Cindy Finster and Anissa Grant to take the exam.
 - i. Motion to approve: Mr. Calhoun
 - ii. Second: Mr. Richter
 - iii. Vote: all in favor
- f. Additional Item: Wingap: Walker County: Chad requesting the Board's approval for staff members to visit Walker County Assessor's Office – Chad emailed Terry Gilreath and got a response – Email available for the Board's review.
 - i. The Board instructed Leonard to get a list of pro's and con's on cost, time frame and equipment manageability.
 - ii. Motion to approve Leonard Barrett and Chad Bierkamp to visit Walker County Assessor's office.
 - iii. Motion: Mr. Calhoun
 - iv. Second: Mr. Richter
 - v. Vote: all in favor
- g. Mr. Richter will not be attending the meeting of August 31 or September 7, 2011.
- h. Mr. Calhoun will not be attending the meeting of August 31, 2011.
- i. Mr. Barker instructed emailing a scan of his brochure to each candidate for Northwest Director, GAAO once the member list has been received.
- j. Mr. Barker requested approval of the Board for him to attend on October 17, 2011 a one-day seminar.
 - i. Motion to accept request of one day seminar
 - ii. Motion: Mr. Richter
 - iii. Second: Mr. Calhoun
 - iv. Vote: all in favor

XV. Adjourned: 10:25 a.m.

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



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