

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 14, 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
- II. **BOA Minutes:**
A. **Meeting Minutes September 7, 2011** – The Board of Assessor's reviewed, approved and signed.
- III. **BOA/Employee:**
A. **Assessors Office Budget:** August expenditure not yet received from the Commissioner's Office – The Board acknowledged.
B. Board member received a check
C. **Board member to received mail:** Mr. Bohanon, chairman received University of Georgia letter.
D. **Time Sheets:** The Board reviewed, approved and signed Time Sheets for period ending September 14, 2011.
- IV. **BOE Report:** The Board of Assessors acknowledged there is no updated report.
A. Total cases certified to the Board of Equalization –
B. Cases Reviewed –
C. Total Cases Remaining For Review –
- V. **Digest Submission Status:** The digest was completed and accepted September 8, 2011. The Board acknowledged and congratulated office staff on the completion and acceptance of the 2011 digest.
- VI. **Employee Group Session:** The employee group session was held with discussion of the digest being accepted.
A. Leonard Barrett requested a lunch extension on a day when everyone could attend inviting the Board members in honor of the success of the 2011 digest.
B. The Board instructed contacting Commissioner Winter's for his approval on the extended lunch celebration.
C. Chad Bierkamp updated the Board members on quotes for computer upgrades.
D. The Board's decision to purchase computer monitors for the Assessors office was discussed and the Board approved.
- VII. **Exempt Properties:** Board of Assessors received and reviewed.
- VIII. **Pending Appeals, letters, covenants & other items:**
- The Board acknowledged that all appeal items A-F are on **HOLD**.
- A. **Map & Parcel: S27 PP:CF 23**
a. **Owner Name: H & R BLOCK:** The Board instructed acquiring a return from new owner – Cindy Finster is researching this issue

- B. **Map & Parcel 64-93: Owner Name: Allison, Robert E:**
Tax year: 2011 *Letter sent for documentation of 10 and under parcels*

- C. **Map & Parcel: 13-676-00B Owner Name: MMRJ SUBDIVISION LLC**
Tax Year: 2011 - *Pending verification with the property owner on restrictions under current easement for the 3 acre tract pertaining to developing or selling? 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.*

- D. **Map & Parcel: 13-68 Owner Name: CREEKSIDE FALLS LLC**
Tax Year: 2011 - *The Board instructed placing this item on hold pending the above MMRJ appeal information is received – these properties have the same owner*

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

- F. **Map/Parcel: S05-32**
Property Owner: Stephenson, William & Joe K.
Tax Year: 2011 - *Letter sent for documentation of 10 and under parcels*

- G. **Map & Parcel: 16-10**
Owner Name: Randall Gilley
Tax Year: 2010

Owner's Contention: Requesting home and accessory buildings be reassessed.

Determination: Determined house is in value range with comparables..

Recommendations: Removed buildings on property record card that is no longer on property. Lower physical to 48, this would lower house value to \$18,289 (18.14 sq. ft.). The house needs interior inspection if owner wants value lower than recommended.

The Board instructed obtaining land comparable study and further research in meeting 9/7/2011.

The land study was completed and discussed with the Board by Leonard Barrett 9/14/2011.

Motion accepting appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

NEW BUSINESS:

- IX. Appointments:** The Board acknowledged that there are no appointments at this time.

- X. Appeals:**

- A. **Appeal Status:** The Board acknowledged appeal status.
- Total appeals taken: 228
 - Total Appeals Reviewed by the Board: 86 counting this week
 - Pending Appeals: 142

- B. **Map & Parcel: Fixtures and Equipment**
Owner Name: Mount Vernon Mills Inc
Tax Year: 2011

Mount Vernon Mills entire packet emailed to the Board for review.

The Board instructs getting email packet on Mount Vernon Mills and forwarding the entire packet to County Attorney, Chris Corbin.

C. **Map & Parcel: S41-LT-5**
Owner Name: Baker, Mary
Tax Year: 2011

Contention:

1) Property owner contends that the property is valued too high - other properties in the area are \$20,000 less.

Determination: The appraisal value submitted by the property owner is shown at \$64,500 from December 15, 2009. According to tax records the property was valued at \$89,138 for the tax year 2010 and is currently valued at \$83,482 for tax year 2011. The property was returned in tax year 2010 at \$52,276. The lot is .49 acres valued at \$7,126 and the house value is \$76,356.

Findings: As shown in the comparison study the houses in the neighborhood with the subject are valued less due to the square feet of the living area being less than the living area of the subject property. The comparable study report shows the house falls in range with the comparables. However, the sale price on the subject property is a lender liquidation sale in the tax year 2010. Due to legislation O.C.G.A. 48-5-2 paragraph 3 the sale value must be the value for the following year.

Recommendations: Requesting the value be set at 2010 sale price of \$45,150.

Reviewer: Wanda Brown/Anissa Grant

Motion to accept recommendation:

Motion: Mr. Calhoun

Second: Ms. Crabtree

Vote: all in favor

D. **Map & Parcel: 39D-70**
Owner Name: James McCarty
Tax Year: 2010

Owner's Contention: Owner contends value is too high.

Determination: After visiting property, the business is no longer established. Buildings are used for storage only.

Recommendations: Recommend changing building 1 to Pre Fab Aluminum Garage and building 2 to a D5 storage building.

Reviewer: Anissa Grant

This appeal will be re-submitted to the Board when a land comparison study is completed – per Leonard Barrett 9/14/2011.

XI. **Conservation Covenants:** The Board acknowledged there are no covenants at this time.

XII. **Information Items & Invoices:**

- A. Board member Crabtree, Gwyn: Information available for previous inquiry from Ms. Crabtree pertaining to Assessors Recertification. Ms. Crabtree requested additional information 9/14/2011 and instructed forwarding her registration for the Assessors recertification for December 6-8, 2011. Ms. Crabtree also instructed canceling her registration for the Annual Short Course in November.
- B. University of Georgia: Annual Short Course: Lodging reservations have been made and must be cancelled a week in advance if members are not attending. The Board of Assessor's acknowledged.
- C. Backup Computer: GSI: Invoice #8491: Invoice Date 9/6/2011: Amount Due: \$40.00 – The Board reviewed, approved and signed.

- D. Computer Shop/Computer Central: Quotes and updates forwarded to the Board via email for review. The Board is reviewing and will discuss further when this matter can be discussed with the Commissioner Jason Winters.
- E. Emails:
- a. Data Brokerage Service: Qpublic.net – Information email for review.
 - b. Recommendation was made to check with GSI to see how this would affect their service with our office.
 - 1. The Board discussed and made motion to accept the recommendation.
 - 2. Motion: Mr. Richter
 - 3. Second: Mr. Barker
 - 4. Vote: all in favor
 - c. Telfair and Dade County Questions: Email forwarded to the Board for review. The Board acknowledged.
 - d. Aladdin Mills 2010 appeal to Superior Court – The Board acknowledged and discussed the emails.
- F. Mail: United States Bankruptcy Court: Meeting information forwarded via email to the Board for review. The Board reviewed and discussed.

XIII. Refund Request:

- A. **Property Owner:** Carden (Coleman) Cynthia Warren
Map/parcel: 007A4-00000-044-000
Tax years: 2008, 2009 and 2010
Reason for refund: being taxed on 4.59 acres and should only have 2.93 acres
Note: appeal contention previously approved by the Board – requires Board's review, approval and signatures on refund form.
 The Board approved and signed.

- XIV. Board members Mr. Bohanon and Mr. Calhoun will not be attending the September 21, 2011 meeting.

- XV. Adjourned: 9:45 a.m.

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

