

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 28, 2011

Attending: Hugh Bohanon, Chairman
William Barker
Gwyn Crabtree
David Calhoun
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 14, 2011** –The Board of Assessor's reviewed, approved and signed.
- I. **BOA/Employee:**
- a. **Assessors Office Budget:** The Board of Assessors acknowledged the September expenditure being the next budget discussion.
- b. **Brochure Mailing: GAAO:** The Board instructed mailing brochures only to each county instead of individuals. This saves on costs with envelopes and postage.
- i. Motion to mail brochures to each county office
- ii. Motion: Mr. Richter
- iii. Second: Mr. Calhoun
- iv. Vote: all in favor
- c. **BOA Mail:** Board members Mr. Bohanon and Mr. Barker received mail.
- II. **BOE Report:** The Board acknowledged that Roger will be emailing.
- a. Total cases certified to the Board of Equalization –
- b. Cases Reviewed –
- c. Total Cases Remaining For Review –
- III. **Employee Group Session:** The Board acknowledged December 14, 2011 for next session.
- IV. **Exempt Properties:**
- V. **Pending Appeals, letters, covenants & other items:**
- a. **Map & Parcel: S27 PP:CF 23**
- i. **Owner Name: H & R BLOCK:** *The Board instructed acquiring a return from new owner – Cindy Finster is researching this issue*
- ii. **The Board reviewed on September 28, 2011 to inquire about any updates.** *A letter was received from H&R Block for Cindy to review. The Board acknowledged and will check updates next meeting.*
- b. **Map & Parcel 64-93: Owner Name: Allison, Robert E:**
Tax year: 2011 *Letter sent for documentation of 10 acres and under parcels The Board inquired about updates on the Allison appeal. There has been no response from the property owner. The Board acknowledged and instructed checking.*
- c. **Owner Name: P & P Country Store: Tax Year: 2011**
he Board instructed placing this item on hold pending verification on tax year 2008 and 2009 that there was no ore or operating business. *The Board will decide on 2008-2011 once this information has been obtained.*
- d. **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.

This item is on hold pending attorney Chris Corbin's review.

The Board discussed and made the following motion:

Motion to leave value as notified

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

e. Map/Parcel: S05-32

Property Owner: Stephenson, William & Joe K.

Tax Year: 2011 - Letter sent for documentation of 10 acres and under parcels. A response has been submitted from the property owner. However, there was no supporting records that accompanied the letter. The Board instructed researching the tracts that adjoin and make 10 acres or more that would allow approval according to GA law. The tracts that are too small and do not adjoin would not be accepted as agricultural conservation use.

f. 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 with the exception of the quarter acre (see attached). 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: It is determined that there are two tracts of property that can be combined into one parcel leaving out the quarter acre (see attached letter and map). It is also determined that this property is currently under the Conservation Easement.

Recommendations: The recommendation is the BOA approve the consolidating of these two parcels (with the exception of the quarter acre) 13-76-00B and 13-76-105 and also approve the request for conservation covenant.

The Board of Assessors discussed and instructed obtaining the opinion of the Department of Revenue on the following inquiry:

1) Should there be a plat submitted with the file designating the exact acreage that is not to be included in the covenant?

2) Should there be any other documentation of designation of acreage being left out of the covenant other than the aerial maps and letter submitted by the property owner?

g. 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) with the exception of two one acre tracts (see attached) owner would also like for the BOA to approve this property to be under Conservation Covenant.

Determination: It is determined that there are three tracts of property that can be combined into one parcel leaving out the two one acre tracts (see attached letter and map). It is also determined that this property is currently under the Conservation Easement.

Recommendations: The recommendation is BOA approve the consolidating of these three parcels (with the exception of the two one acre tracts) 13-68, 13-32 and 13-76 and also approve the request for conservation covenant.

The Board of Assessors discussed and instructed obtaining the opinion of the Department of Revenue on the following inquiry:

1) Should there be a plat submitted with the file designating the exact acreage that is not to be included in the covenant?

2) Should there be any other documentation of designation of acreage being left out of the covenant other than the aerial maps and letter submitted by the property owner?

NEW BUSINESS:

VI. Appointments: Cynthia Warren Carden: Ms. Carden has requested a meeting with the Board of Assessors at 10 a.m. on September 28, 2011. Ms. Carden's meeting with the Board has been rescheduled for October 5, 2011 per a request from her attorney.

VII. Appeals: Updated list emailed to the Board on 9/20/2011

a. Appeal Status: The Board reviewed and acknowledged.

- i. Total appeals taken: 228
- ii. Total Appeals Reviewed by the Board: 94
- iii. Pending Appeals: 134
- iv. Now Processing: 17

b. Map & Parcel: S28-43

Owner Name: Benita Langford, Kathy Brown

Tax Year: 2011

Owner's Contention: Owner would like value lowered to better compare with other properties in the neighborhood.

Determination: Determined subject house is within range on the lower end of comparables. The comparables are on the same street as subject.

Recommendations: Subject is valued correctly.

Motion to accept recommendation and to always include values in property account review to show up in minutes.

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

c. Map & Parcel: 64E-71

Owner Name: Teresa Barnett

Tax Year: 2011

Owner's Contention: Value too high.

Determination: Determined the value is correct.

Recommendations: Tax bill is correct for 2011

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

d. Map & Parcel: 00089-00000-006-000

Owner Name: Arthur B Scoggins Est. c/o Charlene Scoggins

Tax Year: 2011

Owner's Contention: Owners contends that she has been paying taxes on 18 acres and should not have that many.

Determination: According to plat 13 page 36 this property should only be taxed on 13.65 acres. This property has been taxed in error for the 2008, 2009, and 2010 tax years.

Recommendations: Chad recommends changing this acreage to 13.65 and refunding the owner for the 2008, 2009, and 2010 tax years.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

e. Map & Parcel: 50B-11

Owner Name: Middleton, Judy Anne

Tax Year: 2011

Contention: The property owner is appealing taxability due to high medical bills.

Determination: Research of the Georgia Code laws pertaining to taxation indicates the following:

- 1) O.C.G.A. § 48-5-1 Legislative intent, § 48-5-3 Taxable Property, § 48-5-6 Return of property at fair market value and § 48-5-10 Returnable property -These laws indicate taxable.
- 2) O.C.G.A. § 48-5-41 Property exempt from taxation – This law outlines exempt property. The subject property is not identified in this description.
- 3) According to the Georgia Code law as listed above, the subject property is taxable with no other exemptions that apply. The tax record indicates the property owner has the single homestead exemption which is correct according to exemption guidelines.
- 4) Copies of the laws pertaining to this appeal are included in the file.

Recommendations: Leave value as notified at \$46,882 for tax year 2011.

Motion to accept recommendation

Mr. Barker

Mr. Richter

Vote: all in favor

VIII. MOBILE HOME APPEALS:

a. Gill, Helen Marie; 2011; 14 x 52 Peach State Mobile Home

Contention: REQUEST FOR REFUND

- Home is not in livable condition
- 2011 taxes paid on an excessive value

Findings:

- Field Inspection of 09/22/2011
- Actual length of home is 48 feet.
- Exterior of Home exhibits deterioration in excess of normal wear & tear. (See "Agenda Item for details)
- Interior – a portion of the flooring around the laundry nook and the hallway to the bathroom and baths in unsafe due to water damage.
- Home is not in livable condition.

Recommendations:

- Adjust size to 14 x 48
- Add OPTs left off record.

- o Set total value at \$ 1,500 for 2011 tax year and refund owner difference in taxes paid.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

IX. Information Items & Invoices:

- a. Crabtree Property: Information compiled by Chad as requested available for Ms. Crabtree. Ms. Crabtree received
- b. Job Applicant: Porcarello, Kay: Date submitted September 26, 2011. The Board reviewed and discussed.
- c. Emails:
 - i. Job Applicants: Email forwarded to the Board 9/22/2011. The Board received and reviewed.
 - ii. Recertification course: Email to Vickie Lambert requesting 20 hour recertification course be held in November at Athens location. An email response from Vicki Lambert was forwarded to the Board on September 26, 2011. The Board acknowledged.
 - iii. Textiles: Email sent to Vickie Lambert inquiring about economic obsolescence for manufacturing equipment. The Board acknowledged and discussed.
 - iv. Sales Ratio Study 2010 Revised: Incoming email to access the 2010 Revised State-Wide Equalized 100% adjusted property tax digest report. The Board acknowledged and discussed.

III. Additional Items and Information:

- A. **Assessor's Recertification Hours:** Ms. Crabtree instructed inquiring with Goldine Shaw about hours that may carry over until next year if she were to take the Assessor's Recertification course in December.
- B. **Short Course in November:** Board members Mr. Bohanon, Mr. Calhoun and Ms. Crabtree have instructed being cancelled from the Athens Short Course in November. Board members Mr. Barker and Mr. Richter will remain as scheduled.
- C. **Luncheon:** The office closing from 12:00 to 2:30 was approved for the digest lunch celebration and employee Anissa Grant leaving.
- D. **Digest Revisions:** The Board discussed the digest requiring revisions after being sent to the Commissioner's Office.

IV. Adjourned: 9:50 a.m.

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter



