

Chattooga County
Board of Tax Assessors
Meeting of October 12, 2011

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 October 5, 2011** –The Board of Assessor’s reviewed, approved and signed.

- a. **Assessors Office Budget:** The Board acknowledged September expenditure has not been received.
- b. **Board members have mail:** Mr. Barker received mail.
- c. **Board member Education:**
 - i. **Gwyn Crabtree:** Registration faxed for Assessor Recertification Course – copies available for Ms. Gwyn and Board to review. The Board acknowledged.
 - ii. **Short Course:** Board members acknowledged registration has been faxed in for Mr. Barker and Mr. Richter - **Classes Choices:** Requesting verification on which classes Board members are taking so seats may be reserved week ending October 14, 2011. Board members taking the course chose WinGAP Administration and UGA-Leading in Difficult Times
- d. **Time Sheets Period Ending:10/12/11:** The Board reviewed, approved and signed time sheets period ending October 12, 2011.

- a. Total cases certified to the Board of Equalization –
- b. Cases Reviewed –
- c. Total Cases Remaining For Review –

The Board discussed that they did not receive an updated BOE report for meeting October 12, 2011.

IV. Exempt Properties: The Board acknowledged there are no updates at this time.

V. Pending Appeals, letters, covenants & other items:

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

b. 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.*

c. Map & Parcel: 13-676-00B, MMRJ SUBDIVISION LLC, 2011

Cindy checking - Hold pending DOR response pertaining to acreage designation

d. Map & Parcel: 13-68, CREEKSIDE FALLS LLC, 2011

Cindy checking - Hold pending DOR response pertaining to acreage designation

e. Map & Parcel: S15-14

Owner Name: SHIFLITT, CHRIS

Tax Year: 2011

Owner's Contention: Owner appealed value.

Determination: property records indicate the following:

- 1) Owner purchased property 05/02/2011.
- 2) Current owner purchased property 05/02/2011 for \$50,500.
- 3) Current owner purchased property from Housing and Urban Development.
- 4) Owner as of first of year was Housing and Urban Development.
- 5) Based on Department of Revenue explanation of SB 346 and O.C.G.A. 48-5-2(3), the purchase price is the taxable value for the following year. In this case the following year is tax year 2012.
- 6) Based on reviewer study the property is valued for current tax year 2011 in line with the sale price of similar property (see study attached).
- 7) Also, based on comparison to similar properties the house and land is valued in line with the tax value of similar properties (see study attached).

Conclusion:

1. The sale price as tax value is not applicable for tax year 2011.
2. The property is valued in line with the sale price and tax values of similar properties.

Recommendations: leave value estimate at \$96,692 for tax year 2011 as originally notified.

Reviewer's Signature: Leonard Barrett Date: 10/03/2011

Email to Ellen Mills as follows:

Ms. Ellen:

The Chattooga County Board of Assessors has asked I forward their request for your opinion on the following:

1. An owner purchased property 5/2/2011 for \$50,500.
2. The owner filed an appeal for tax year 2011.
3. The assessment notices for tax year 2011 were sent 6/20/2011.
4. The notice of assessment in the prior owners name for tax year 2011 has a current value of \$96,692.
5. Does the purchase price of the property apply as the tax value under O.C.G.A. 48-5-2 (3) for tax year 2011, 2012 or both?

Hold pending DOR response per BOA instructions 10-5-2011 – No response to date.

NEW BUSINESS:

VI. Appointments: Cynthia Warren Carden -- *Ms. Carden requested a rescheduled appointment with the Board on October 12, 2011 after phone call on 10-8-2011. The GA law does not allow the Board of Assessor's to refund further back than three years. Ms. Carden was refunded for 3 years per BOA decision – any further action recommended to be forward to the County Commissioner.*

The Board of Assessor's met with Ms. Carden to discuss her concerns.

Ms. Carden contends that she over paid taxes for more than three years and received notice that she was being refunded for only three years.

The Board explained to Ms. Carden that they do not have the authority to refund more than three years based on the O.C.G.A. § 48-5-380. A recommendation was made to forward the appeal to the County Commissioner for further review.

The Board called Chad Bierkamp, county mapper to explain how he arrived at the figures for a three year refund.

Ms. Carden contends that she figured a different total for refund and will contact her attorney with the information discussed with the Board.

VII. Appeals:**a. Appeal Status:**

- i. Total appeals taken: 228
- ii. Total Appeals Reviewed by the Board: 103
- iii. Pending Appeals: 125
- iv. Now Processing: 12

- b. Map & Parcel:** 00033-00000-003-000
Owner Name: Nancy Hubler
Tax Year: 2011

Owner's Contention: Owner request that we verify the correct amount of acres this tract should be taxed on. Owner also requests that we verify where the east line of this property is actually located.

Determination: According deed book 49 page 256 this property should actually have 160 acres and we currently have it listed with 124 acres. Chad also determined through researching deed and plats for adjacent property owners that the east line of this property is currently drawn wrong on our maps. The east line should be moved approximately 400 feet to the east.

Recommendations: Chad recommends changing the acreage from 124 acres to 160 acres. Chad also recommends moving the east line of this property 400 feet to the east on the maps in the Assessors office.

Motion to approve recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

- c. Clark, Arnold Allen & Roberta Doris; 2011; 24 x 50 Guerdon Mobile Home 1980 year model.**

a) Contention: VALUATION

- o Home valued at \$ 8,004 for 2011
- o Owner reports that Home has been severely damaged by tenants & is no longer livable.
- o Owner contends that Home is not salvageable.

b) Findings:

- Field visit of 09/22/2011 confirmed that Home is NOT in livable condition.
- There is a large hole in rear wall of the Home, additionally, there is a great deal of deterioration along the remainder of the rear wall.
- However, an interior inspection indicates that the inside of the Home is undamaged (except for above mentioned hole)

c) Recommendations:

- Adjust value of Home to \$ 1,000 for 2011
- Refund Owners any overpayment of taxes based on this value for 2011.

Motion to approve recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

d. Late Appeals Filed:

- i. Simmons, James W & Dorothy: S16-72
- ii. Jones, Gordon: 8-2-103
- iii. Hamlett, Gary D. & Cathy: 48B-32-H
- iv. Rivers, Jonathan – Corbin, David: 55-52-108
- v. Gordon, Jeffrey: 75-L01-B

Recommendation: Accepting late appeals does not fall within the guidelines of O.C.G.A. 48-5-306 – See attached copy of Georgia law with late appeal files.

Motion to approve recommendation and send letter of denial based on O.C.G.A. 48-5-306 to each property owner.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

VIII. Homesteads:**a. Shipman, Donna: S27-109: 2010 tax year**

- i. Contention: The property owner contends that the double homestead credit was not credited for tax year 2010
- ii. Determination: Exemption code was only a 3 and it should have been a 4 with a state advalorem exemption.
- iii. Recommendation: See attached documentation for code and state exempt amount and refund property owner.

Motion to accept recommendation and approve refund

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

IX. Information Items & Invoices:

- a. **Bank Statement:** Covenant Recording Fee Balance: \$357.46 – All covenants are up-to-date and recorded. Receiving monies for covenants for tax year 2012. Deposits for 2012 covenants haven't been made. This indicates a \$357.46 credit for the recording fee account. The Board reviewed and acknowledged.
- b. **Computer Monitors:** Newegg.com: Billed to Leonard Barrett: Requesting reimbursement for Total payment: \$399.95. – Requesting the Board of Assessors review and sign Invoice Summary.
 - i. Motion to approve refund to Leonard Barrett for \$319.96
 - ii. Motion: Mr. Richter
 - iii. Second: Mr. Barker

- iv. Vote: all in favor
- c. At last weeks meeting the Board approved Cindy Finster attending a class “**Valuation of Personal Property**” at the University of Georgia. After sending registration an email was received from Mr. Joe Turner of DOR stating that since this class will be at and through UGA the registration fee will be \$450.00. This does not include lodging. This same class will be offered through DOR in January in Vidalia, Georgia for \$60.00 and again in April in Hapeville. Since this is such a price change Cindy wanted to inform the Board to see if she should attend one of the other classes. For BOA review and signature if one of the DOR courses is approved.
 - i. The Board reviewed, signed and approved the \$60.00 course at the Department of Revenue. This item was voted on and education was approved in a previous meeting 10/5/2011.
- d. **Job Applicant:** Shelly Baker: Resume forwarded to the Board 10/7/2011. The Board acknowledged.
- e. **Emails:**
 - i. Mount Vernon Mills: Copy of Notice of Board decision of value for 2011 tax year emailed to BOA on 10/10/2011. A hard copy is available for the Board to review at the meeting.
 - 1. The Board acknowledged receiving and reviewing the Mount Vernon Mills information email packet.

Addendum:

1) Signature Interior Wood Work Inc.

Letter drafted for the Board to review – emailed on October 10, 2011.

Motion to approve and send letter

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

Note: Forward copies to the County Commissioner and County Attorney.

2) Broome, Samuel: 100% disabled veteran: applying for exemptions allowed for tax year 2012.

Recommendation: Requesting approval for 100% disabled veteran exemption for tax year 2012.

Motion to approve recommendation

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

3) Map & Parcel: 57-11-L02, 57-11-L04 and 57-11-L05

Owner Name: Peyton, Kevin L.

Tax Year: 2011

Contention:

1) The property owner is applying for covenant in lieu of an appeal combining 3 parcels.

2) The property owner is also contesting the value on two out three parcels (57-11-L02 and 57-11-L05). Property owner contends that the purchase price for map/parcel 57-11-L02 should be his assessed value.

Determination: Property owner is applying for a new covenant on 6.39 total acres combining 3 parcels. Map/parcel 57-11-L02 is 3.02 acres – Map/parcel 57-11-L05 is 1.64 acres – Map/parcel 57-11-L04 is 1.55 acres. Ten acres and under documentation - sales and purchase of animal feed, etc along with pictures are included for the Board to review. The value has not changed from previous year on any of the parcels listed in this appeal.

Recommendations: Approve the covenant filed in lieu of an appeal for tax year 2011. Have Leonard research the value of the land and provide his recommendation to the Board.

Updated research forwarded to the Board on 10/11/2011 as follows:

- 1) Land study research indicates that the land for all three parcels in question is valued in range with surrounding properties. However, research shows that Mr. Peyton's land is valued above medium range of properties that sold in that area between 2006 and 2010. Land/Sales comparison study attached. Further research of deed restrictions explains why this property is valued at the higher of the medium range. Deed restrictions attached to file.
 - 2) The property owner contends his value is assessed higher than the sales price for parcel 57-11-L02 and this is horse pasture only. According to O.C.G.A. 48-5-2(3) using the sales price as the value does not apply for a sale in year 2009.
 - 3) The property owner contest the value on parcel 57-11-L05 contending this is horse pasture only.
- NOTE: The Board of Assessor's approved covenant's for all 3 parcels for tax year 2011 on September 7, 2011.

Updated recommendation: Based on data provided leave land value as notified for tax year 2011. Send notices for covenants approved and notice of no value change.

Motion to leave value and send notices for approved covenants and notice of no land value change.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

III. Executive Session:

- A. The Board voted to enter into executive session at 9:40 a.m.
- B. Motion: Mr. Barker
- C. Second: Mr. Richter
- D. Vote: all in favor
 1. Item discussed: Personnel issues
- E. Executive Session over at 9:56 a.m. and regular meeting returned to order.

IV. Regular meeting returned to order: At this time item VI, appointment with Ms. Carden came to session.

V. Meeting Adjourned: 10:50 a.m.

Hugh T. Bohanon Sr, Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter