

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 19, 2011

Attending:

William Barker
David Calhoun
Richard Richter

- I. Meeting called to order 9:00 am.
- A. Leonard Barrett, Chief Appraiser – present
 - B. Wanda Brown, Secretary – present
- a. **Meeting Minutes October 12, 2011** – The Board reviewed, approved and signed.
- i. **NOTE:** *Requesting a motion, second and vote for sending the Cynthia Warren Carden file to the County Commissioner.*
 - 1. Motion: Mr. Barker
 - 2. Second: Mr. Richter
 - 3. Vote: all in favor
 - ii. Requesting presiding officer signature on an affidavit for October 12, 2011 executive session if required. The Board instructed bringing this item back to next agenda on October 26, 2011.
- II. **BOA/Employee:**
- a. **Assessors Office Budget:** The Board acknowledged the September Budget hasn't been received.
 - b. **Checks:** Board members received checks.
 - c. **BOA Training:**
 - i. **Short Course registration:** The Board acknowledged Mr. Barker's registration has been sent to Ms. Sharon 10/14/11. Mr. Richter and remaining members will not be attending – confirmed in today's meeting.
 - ii. **Course in Unicoi:** Mr. Barker reported on the Unicoi trip – The class taught different income approaches pertaining to value and information on timber harvest and sales.
 - iii. **Assessor Recertification information:** The Board reviewed and acknowledged.
 - d. **Employee time remaining to report:** The Board acknowledged.
- III. **BOE Report:** The Board acknowledged that Roger will be emailing updates to the Board of Assessors as new information becomes available.
- a. Total cases certified to the Board of Equalization –
 - b. Cases Reviewed –
 - c. Total Cases Remaining For Review –
- IV. **Employee Group Session:** The Board acknowledged December 14, 2011 as next session.
- V. **Exempt Properties:** The Board acknowledged there are no further updates at this time.
- VI. **Pending Appeals, letters, covenants & other items:** The Board acknowledged item a and b below are still on hold.
- 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

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-L05 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.

DOR response reviewed and discussed by the Board on October 19, 2011

Motion to accept recommendation to combine parcels and approve covenant

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

d. 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

DOR response reviewed and discussed by the Board on October 19, 2011

Motion to accept recommendation to combine parcels and approve covenant

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

e. Map & Parcel: S15-14
Owner Name: SHIFLITT, CHRIS
Tax Year: 2011

Owner's Contention:

1. 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

Hold pending DOR response per BOA instructions 10-5-2011.

UPDATE: 10/19/2011: Email from Ellen Mills for the Board to review.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

NEW BUSINESS:

VII. Appointments: No appointments scheduled- The Board acknowledged.

VIII. Appeals: The Board acknowledged and reviewed status.

a. Appeal Status:

- i. Total appeals taken: 228
- ii. Total Appeals Reviewed by the Board: 102
- iii. Pending Appeals: 126
- iv. Processing: 6

b. Map & Parcel: T01-4
Owner Name: Gwen Brock
Tax Year: 2011

Owner's Contention: House in bad shape on inside. (i.e. pictures)

Determination: Determined house is not livable.

Recommendations: Recommends putting a functional of 30 on this property. House value would lower to \$10,774, \$8.21 sq. ft.

Reviewer: Anissa Grant

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

IX. Homesteads:

a. Map & Parcel: 48 69 L15
Owner Name: CLYTIE COX
Tax Year: 2011

Owner's Contention: Owner contends she came in at the beginning of the year to file for any and all exemptions she could receive. She contends she was told by our office that her income was too much and she did not qualify.

Determination: Mrs. Cox came into the office on October 11, 2011 to see what she had to do to qualify for exemptions. After talking with her it was determined that she possibly did qualify last year. Mrs. Cox was asked to bring her tax return into the office in order for me to review. Upon looking at her tax return and talking with Leonard I determined she did qualify for exemptions for last year. Her tax return was not properly checked by this office when she came in to determine what this amount consisted of.

Recommendations: Even though there was no paper work done on Mrs. Cox it seems she did make an attempt to file but was not given the opportunity to do so. Please advise as to how this matter should be handled.

Motion to deny and inform property owner to file again for tax year 2012 at the beginning of the year

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

The Board instructed informing staff to always take an application regardless of the income status.

b. Map & Parcel: 37-113
Owner Name: HAMPTON, PRESTON
Tax Year: 2011

Owner's Contention:

- 1) Owner visited office on 10/14/2011 and inquired about no exemption credit on his tax bill.
- 2) Owner applied for extra exemption at age 65. Exemptions were not credited and did not get notice of exemption denial.

Determination: property records indicate the following:

1. Owner filed an exemption application on March 15th, 2011.
2. Notes on folder indicated need for dates of birth for applicant and spouse. Information was absent on application form.
3. Only portion of income documentation form was attached to application.
4. File did not contain letter to owner indicating need for additional information.
5. Owner returned later in day with documentation. Owner indicated taxable interest on documentation to be private retirement account.

Conclusion:

Based on owners' income documentation and statement about taxable interest, income falls just under the limit to qualify (see income documentation).

Recommendations: correct billing to credit exemption for tax year 2011.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

c. Map & Parcel: 81-13:

Owner Name: Hicks, James

Tax Year: 2012 Tax Year

- i. Contention: Filing for the 100% disabled Veteran exemption
- ii. Determination: Property owner provided a copy of his VA card. He does not have a copy or letter documentation from the Veterans Administration. The property owner does not want to travel to Atlanta to obtain any more records.
 1. Note: The property filed for maximum exemptions this year and qualified for a code 35 the highest code allowed for exemptions therefore his tax bill is \$0 due as indicated in tax records. This was explained to Mr. Hix and he then inquired about being exempt from paying for his car tags.
 2. He was directed to Ms. Kathy Brown's office to obtain further information on Veteran's being exempt and how to obtain the
 3. documentation he would need.
- iii. Recommendation: Request a letter from the Department of Veterans Affairs or the Department of Veterans Service stating the qualifying disability as stated in O.C.G.A. § 48-5-48

The Board instructed sending a letter to the property owner requesting a letter from the Department of Veterans Affairs as required according to Georgia law.

X. Information Items & Invoices:

- a. **The Summerville News:** Advertisement: Invoice Acct. # 3104: Amount Due: \$35.00 – The Board of Assessor's approved and signed.
- b. **October Backups:** GSI Invoice: Invoice date: 10/4/11: Amount Due: \$40.00 - The Board of Assessor's approved and signed.

XI. Bill Corrections:

- a. Map & Parcel: 00047-00000-077-00A
 Owner Name: Brandon Blair
 Tax Year: 2011

Owner's Contention: Owner received a 2011 assessment notice with a value of \$47,827 which is land only. Owner received a 2011 tax bill, #1062, with a value of \$312,756 which is land and a new home. Land = \$47,827, House = \$264,929 Total \$312,756. Owner also contends that he was taxed on his house being at 100% complete as of January 1st 2011 when it was actually only at approximately 85% complete. Determination: Chad determined that the owner's contention is correct. Chad also determined that the house was added to the account after September 1st 2011 which is too late in the year to make changes in our system and should never have been done.

Recommendations: Please advise.

Correct 2011 billing to reflect value of assessment notice and add the house to 2012 tax record.

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

XII. Addendum:

- a. County Car - The County Car will need two tires replaced and a side view mirror. The Board discussed the car needing to be checked for maintenance.
- b. Leonard discussed his vacation and sick leave time with the Board. He is requesting additional hours off for doctor's appointments and his wedding planned on December 30, 2011. The Board acknowledged.
- c. Information Item - Leonard Barrett, chief appraiser informed the Board members that two of the office staff assisted with traffic control during a fatal accident going up the mountain toward Cloudland.
 - i. The Board of Assessor's commends Chad Bierkamp and Cindy Finster for their efforts in providing assistance at a fatal traffic accident in the Menlo area.

XIII. Meeting Adjourned: 10:15 a.m.

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter




