

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.*

NEW BUSINESS:

VIII. Appointments: No appointments scheduled – The Board acknowledged.

IX. Appeals:

A. Appeal Status: The Board acknowledged the appeal status and instructed an attempt be made to increase the submission of appeals each week.

- a. Total appeals taken: 233
- b. Total Appeals Reviewed by the Board: 111
- c. Pending Appeals: 122
- d. Processing: 8

B. Map & Parcel: 38-82
Owner Name: MORRIS J.V.
Tax Year: 2011

Owner's Contention: Owner appealed value.

Determination: property records indicate the following:

1. Subject property is a 12 acre vacant tract north of Sunset Drive and east of Cooper Street in the Cooper Heights area west of the City of Summerville.
2. The subject property is being used to grow trees and is currently under the conservation covenant beginning with tax year 2011.
3. The subject property was valued at \$41,280 (\$3,440 per acre) for tax year 2010.
4. The owner was sent a notice of value for tax year 2011 indicating a current value of \$41,280 (\$3,440 per acre).
5. Acreage tracts near and around the subject range in value per acre from \$2,029 to \$4,450 per acre. The median value per acre of these 9 tracts is \$2,769 and the average is \$3,114 per acre. The value per acre for the 2 tracts nearest in size to the subject is \$3,600 for an 11 acre tract and 3,300 for a 16.8 acre tract. The 16.8 acre tract adjoins the subject to the north.
6. In the year 2010 there were 6 vacant acreage tracts ranging from 5.4 to 12.17 acres that sold. The sale prices ranged from \$1,240 to \$9,767 per acre. The median sale price per acre of the 6 sales is \$2,911 and the average price per acre is \$3,893.
7. The property does not seem to be un-buildable. The adjoining property to the north has an average grade 1600 square foot frame house on the same slope as the subject property.

Conclusion:

It seems the subject is valued in the range with similar properties and in the range of the sales of similar properties. The subject is located in the upper mid of both of these ranges.

Recommendations:

Based on the above information, the subject value should be left at the value of \$41,280 as notified for tax year 2011.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

X. Appeals/ Mobile Homes:

a. Rush, Derrell, & Gail; 2011; 37-67-33-10

- a) Contention: Owners want Mobile Home value included with 2011 Real Estate Account – title to mobile home has been retired.
- b) Findings:
 - o “Reason for Change” appearing on 2011 notice states “Mobile Home Removed From Account”
 - o This was an error ... as there was no change in value on this account for the 2011 tax year the default “Annual Notice” message should have shown on this notice.
 - o M/M Rush acquired the Home for the 2008 Mobile Home billing year. The title was retired at that time. Home has been valued as part of the real estate since that time.
 - o Home WAS valued with real estate for 2011 – no change is required.
- c) Recommendations: Notify M/M of the error on the Notice.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Ms. Crabtree

Vote: all in favor

b. Dover, Willis E & Georgette; 2011; 55-74C

- a) Contention: 1988 Clayton Mobile Home included in 2011 Notice. Home was sold 03/29/2010 and moved off the property for 2011. Dovers request correction of 2001 value.
- b) Findings:
 - o Real Estate acquired by Dovers 04/01/2010.
 - o Home transferred to Marilyn Dean Brown 03/29/2010.
 - o Property homesteaded by previous owner for 2009.
 - o Ownership of Home was transferred, but Home was not removed from the record (nor was the Homestead removed) prior to the 2011 notices / bills.
- c) Recommendations:
 - o Correct Dover 2011 bill to remove value of Home
 Correct Dover 2011 bill to remove Homestead Exemption

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Ms. Crabtree

Vote: all in favor

XI. Homesteads: Map & Parcel: 15-4**Owner Name: Hammond, Donald K.****Tax Year: 2012****Owner's Contention:** Requesting 100% Veteran's Disability exemptions beginning tax year 2012.

Determination: The property owner has provided the correct documentation in form of a letter from the Department of Veterans Affairs stamped May 26, 2011. The letter was received by our office October 18, 2011. Due to previous Department of Revenue documentation pertaining to adjusting tax records for 100% disabled Veterans, the letter was received after the tax digest cycle was complete and therefore, the property owner will be eligible for the following year. The property owner was informed that the application would reflect on the 2012 tax record.

Recommendation: Approve 100% Veteran Disability exemptions beginning tax year 2012.

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

XII. Information Items & Invoices:

- A. **Tax Assessor's Website:** qpublic.net: Invoice # 82011102 Invoice date 10/20/2011: Amount Due \$625.00 – The Board approved and signed.
- B. **2011 Archive:** GSI Invoice: #8606: Invoice Date: 10/17/2011: Amount Due: \$536.49 – The Board approved and signed.
- C. **Tax Management:** Tax Management Associates, Inc.: TMA along with data specialist LexisNexis offer Homestead Exemption Fraud Detection Solution. The Board acknowledged and discussed.
- D. **Emails:** Town of Trion to set 2012 millage rate – Email forwarded to the Board of Assessors – The Board acknowledged and discussed along with Mount Vernon Freeport information and Freeport application.

XIII. Refund Requests:

- A. **Map & Parcel: 81-46**
Owner Name: Barnes, Warren Bates
Tax Year: 2011

Owner's Contention: Payment of taxes on too much land and small sliver on road.**Determination:** After mapping research the following was determined:

- 1) The property lines are not drawn correctly on the tax maps.
- 2) The property lines are to be corrected for tax year 2012.
- 3) The property owner was taxed on 13.03 acres from 2005 to present.
- 4) The deed description less properties deed out is approximately 14.7 acres.
- 5) The correct tax map drawing measures approximately 12.86 acres.
- 6) Based on these determinations the property owner has not been taxed on too much land.

Recommendation: Deny refund request based on above determination after map corrections.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

XIV. Addendum:

A. TO: Board of Assessors
FROM: Cindy Finster

It is time to order personal property returns for 2012. Walker County contacted me to let me know they have extra boxes of personal property return forms if we would like to purchase these forms from them. They will take \$40.00 per box (500 forms per box) if we take all 5 of their boxes. The cost for these forms from DOR is \$65.00 per box (500 forms per box). This is a good deal and will save us money in the long run. If we purchase these five boxes I will not have to order forms again for about 2 years. Since Chad and Leonard are going to Walker County Assessors office Thursday they will be able pick these forms up and this will save shipping.

Motion to purchase 5 boxes of forms for \$40.00 from Walker County

Motion: Mr. Barker

Second: No second

The motion is lost

The Board instructed verifying if the old forms already available to the office are usable. The Board also instructed checking other alternatives then reporting back findings before ordering the forms.

XV. Additional Items:

A. GAAO One day seminar: The Board discussed possible interest in the seminar and concluded due to budget restraints and time restraints the seminar is not necessary.

B. Email from Signature Woodwork, LLC was reviewed and discussed by the Board. The Board made the following motion:

Motion to deny the request that this property was appealed.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

The Board instructed sending a letter to the property owner that an appeal must be filed with the Assessor's office/Board of Assessors by filling out the state mandated appeal form (to be enclosed with the letter).

XVI. Executive Session:

A. Motion to enter into executive session at 9:50 a.m.

B. Motion: Mr. Richter

C. Second: Mr. Calhoun

D. Vote: all in favor

XVII. Meeting adjourned - Returned from executive session and adjourned the meeting: 10:00 a.m.

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

