

Chattooga County  
Board of Tax Assessors  
Meeting of November 30, 2011

- I. Meeting called to order 9:05 am.
  - A. Leonard Barrett, Chief Appraiser – present
  - B. Wanda Brown, Secretary – present
  - C. Jason Winters, County Commissioner - present
- II. **Meeting Minutes November 23, 2011** – The Board reviewed, approved and signed.
  - I. **BOA/Employee:**
    - a. **Assessors Office Budget:** The October budget report forwarded to the Board of Assessors from meeting of November 23, 2011. Proposed budget for 2012 copies provided to the Board in previous meeting. The Board reviewed and discussed.
    - b. **Board of Assessors to receive mail:** GAAO Membership Application/Invoice available for all members of the Board and the Assessors Office. Each member's invoice was signed and approved.
  - II. **BOE Report:** Roger to provide the Board of Assessors with BOEq updates. The Board acknowledged and reviewed the report submitted.
    - a. Total cases certified to the Board of Equalization – 26
    - b. Cases Reviewed – 17
    - c. Total Cases Remaining For Review – 11
- III. **Employee Group Session:** The Board acknowledged December 14, 2011 as the next group session.
- IV. **Exempt Properties:** No further updates at this time.- The Board acknowledged.
- V. **Pending Appeals, letters, covenants & other items:**
  - a. **T12-PP:IF-061: Mount Vernon Mills Update:** The Board instructed obtaining any updates on this item to report in meeting 11/23/20-11. The Board made decision on this appeal in October 10, 2011 minutes. Notice of no change in value has been sent to Mount Vernon.

The Board instructed forwarding this appeal to the BOE as of November 30, 2011.

- b. **Map/parcel: S10-6: Stephenson, William:** A letter was received by our office November 11, 2011 requesting the Board reconsider this parcel for covenant.

The Board reviewed Mr. Stephenson's letter in last meeting of November 16, 2011 and instructed a field visit to obtain pictures and verification of timber status. Chad visited the property on November 21, 2011 to take pictures. The Board then instructed obtaining more photos in meeting 11/23/2011.

Requesting the Board acknowledge that a field visit is planned for Thursday, December 1, 2011 to obtain further detail and pictures. The Board acknowledged.

- c. **Map & Parcel: L02 54**  
**Owner Name: Donna Cantaway**  
**Tax Year: 2011**

Owner's Contention: Owner contends the house value is too high

Determination: Subject house has more square footage than most of the comps. The grade and neighborhood factor is part of the reason for the increased value of this home. However, the neighborhood houses have a lower grade and factor. There is no one living in the house at this time as the house was left in an estate to a niece living in Florida who is wishing to sell the home. The houses around the subject house are older and need some repair. The average house value on the comps and the neighborhood houses is \$57,887.00

Recommendations: After comparing the subject house to the comps and neighborhood houses I feel this house is overvalued since the house values of the comps and neighborhood houses have an estimated value of \$57,887.00. I am recommending this house value be lowered to \$66,184.00 which will make the value per square foot \$51.50 which is more in line with the comps and the neighborhood houses. The total value is \$81,276.

The Board instructed acquiring better comparables, pictures of the subject and a visit to the property. Requesting the Board acknowledged the visit to the property will be Thursday, December 1, 2011. The Board acknowledged.

#### **NEW BUSINESS:**

**VI. Appointments:** Appointment set on November 30 at 9 a.m. with the County Commissioner.

- a. The Commissioner attended and discussed the 2012 proposed budget in detail with the Board.
- b. The Board stressed the need to *replace* a field representative/appraiser
- c. The Board presented a detailed comparison study of counties throughout the state that are about the same size as Chattooga County. The study indicates that Chattooga County falls below average in staff member appraiser category.
- d. The County Commissioner agreed to review the proposed 2012 budget and meet with the Board again next week on Wednesday, December 7, 2011 to finalize a decision.

## VII. Appeals:

### a. Appeal Status: Updated 11/29/2011

- i. Total appeals taken: 233
- ii. Total Appeals Reviewed by the Board: 126
- iii. Pending Appeals: 107
- iv. Processing: 8

The Board reviewed and acknowledged the appeal report.

### b. Appeal Public Utilities: AT&T Communications: Tax Year 2011: Letter from Troutman Sanders for the Board to review. The Board acknowledged.

### c. Map & Parcel: 59B - 1

**Owner Name: Morris Fay Grigsby, Jr**

**Tax Year: 2011**

Owner's Contention: Owner would like to withdraw his appeal

Determination: After talking with Mr. Grigsby on 11/17/2011 he no longer wants to continue with his appeal. I sent Mr. Grigsby the Appeal Waiver and Release for him to sign (see attached).

Recommendations: I recommend that the Appeal Waiver and Release signed by Mr. Grigsby be approved.

Motion to accept appeal waiver (approved and signed)

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

### d. Map & Parcel: 48 51K L8

**Owner Name: Bryant, Landon**

**Tax Year: 2011**

Owner's Contention: Owner contends the base area measurement of this house is incorrect.

Determination: It has been determined that the square foot living area of this house has been entered into our system incorrectly. The garage was entered as part of the living area of this house. We are showing the living area as 2,378. However, after taking out the garage as part of the living area it brings the living area to 1,806. The Fair Market Value was \$140,746.00 with the correction the value will be \$101,477.00.

Recommendations: Since this error in square footage was made by our office I am recommending the square footage be changed to reflect this correction and a new tax bill be sent to the property owner.

Motion to accept recommendations

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

## VIII. Information Items & Invoices:

### a. Emails:

- i. **Tax Assessors Website:** Qpublic: Invoice # 1101201: Invoice Date 11/15/2011: Amount Due \$625.00 – Requesting the Board review, approve and sign – The Board reviewed, approved and signed.

# **IX. Addendum Items:**

- a. Requesting discussion with the Board pertaining to employee time missed from work and holiday/sick time used - Leonard to elaborate on the subject.
  - i. The Board discussed inquiries of the staff pertaining to make up time and decided there would be no changes in current rules, regulations or policy.
- b. **2010 Appeal: Espy, Greg:** This appeal should have been forwarded to the BOEq after the Board of Assessors did not change the value. The appeal was never sent to the BOE and Roger is requesting the Board's instruction on whether to forward it on now.
  - i. The Board of Assessors instructed forwarding onto the BOE.
- c. **Map/parcel: 30-46: Hicks, Robert: Tax year 2011:**
  - i. Owner's Contention: Covenant was renewed in 2007 for 220.51 acres and only credited to 206 acres from 2007 to present.
  - ii. Conclusion:
    - 1. The owner filed a valid and timely application for renewal of covenant on a total of 220.51 acres for tax year 2007.
    - 2. The Board approved the application filed
    - 3. Full credit for the covenant was not received by the owner for tax years 2007 to present.
    - 4.
  - iii. Recommendation:
    - 1. Correct tax record to reflect credit for the covenant on 220.51 acres for tax year 2012.
    - 2. Correct tax record to reflect credit for the covenant on 220.51 acres for tax year 2011.
    - 3. Discuss and give instructions covenant credit not given owner for the tax years 2010 and prior.

Motion to accept recommendation: and correct back to 2008 then refund for 3 prior years then correct 2011 tax billing and 2012 tax record.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor
- d. **Map/parcel: 24-24-L07: Hudson, Thomas: 2011 tax year**  
**Owner Name: Thomas B Hudson**  
**Tax Year: 2011**

Owner's Contention: Owner contends this lot has been on the market for three years and has only been looked at twice with no offers. Owner contends no acreage on the mountain is priced this high.

Determination: After looking at adjoining property I find that Mr. Hudson's property value is in line with the surround area. Also Mr. Hudson mentioned the mountain lots not being as high in value as his. I have listed three sales on mountain property. The price per acre is more than Mr. Hudson's property value per acre. The fact that Mr. Hudson is trying to sell his property is not a reason for us to lower the value.

Recommendations: Since all property around Mr. Hudson is in line with his property and the mountain property is being sold for more than Mr. Hudson's my recommendation is that we leave the value as is.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**e. Appeal Waivers:**

- i. **24-56: Shamblin, W D and Keitha:** The Board signed and approved.
- ii. **S37-C-9: Humphrey, Jackie:** The Board signed and approved.

**X. Item from the Board:**

- a. The Board instructed obtaining the following:
  - i. Compile a list of appeals of which the property owners have specified an amount of value they want the Board to approve.
  - ii. The Board instructed preparing this list and presenting it in the next meeting on December 7, 2011.

**XI. Meeting adjourned – 10:20a.m.**

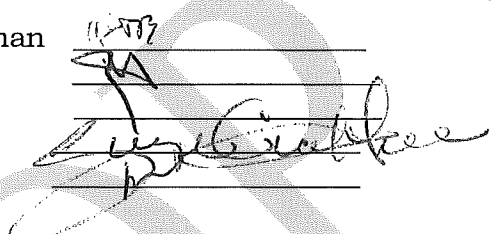
Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

The block contains handwritten signatures of the five board members listed to the left. The signatures are written over horizontal lines. From top to bottom, the signatures appear to be: Hugh T. Bohanon Sr., William M. Barker, David A. Calhoun, Gwyn Crabtree, and Richard L. Richter. A large, faint, diagonal watermark reading 'COPY' is visible across the entire page.