

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

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

Attending:	Hugh Bohanon, Chairman
	William Barker
	David Calhoun
	Gwyn Crabtree

- I. Meeting called to order 9:10 am.
 - A. Leonard Barrett, Chief Appraiser – present
 - B. Wanda Brown, Secretary – present
 - C. Jason Winters, County Commissioner

Old Business:

- I. **Meeting Minutes December 21, 2011** – The Board reviewed, approved and signed.
- II. **BOA/Employee:**
 - a. **Assessors Office Budget:** The Board acknowledged the November report has not been received.
 - b. **GAAO 2012 Planners:** Board members received 2012 calendars.
- III. **BOE Report:** The Board of Assessors acknowledged there are no updates to be presented at this time. The Board instructed to be notified of the date when Mount Vernon Mill's appeal will be heard by the Board of Equalization.
- IV. **Employee Group Session:** The Board acknowledged the next session scheduled for March 14, 2012.
- V. **Exempt Properties:**
 - a. **Paradise Gardens Park & Museum Inc:** The Board of Assessors requested research to verify current ownership: The last recorded deeds indicate that the property is in the name of Paradise Gardens Park & Museum, Inc. The Board reviewed the latest recorded deeds according Chattooga County Clerk of Courts website. The Board discussed the ownership of Paradise Gardens with County Commissioner, Jason Winters. Commissioner Winters informed the Board that the county has closed on the property and county ownership is to become effective January 1, 2012.
- VI. **Pending Appeals, letters, covenants & other items:**
 - a. **Map & Parcel:** L02 54
Owner Name: Donna Cantaway
Tax Year: 2011

Owner's Contention: Owner contends the house value is too high
Cindy corresponded with the property owner and contacted her by phone. The property owner would like to prepare her own research for the file before the Board of Assessor's makes any final decision.
The Board of Assessors acknowledged this item is still on hold pending further response by the property owner.

NEW BUSINESS:

- VII. **Appointments:** Commissioner Winters attended and discussed the 2012 final budget to be advertised in the Summerville News. The Commissioner and the Board agreed with the total tax assessor's budget of \$268,129 and later to be amended sometime within the first three months of tax year 2012. The amended budget may allow for the replacement of the Field Representative to bring Chattooga County Assessors office back to the staffing level needed to maintain field appraisal duties for the 14,461 parcels in the county.

VIII. Appeals:

a. **Appeal Status:** Updated 12/21/2011 - The Board reviewed and acknowledged.

- i. Total appeals taken: 233
- ii. Total Appeals Reviewed by the Board: 134
- iii. Pending Appeals: 99
- iv. Processing: 18

b. Map & Parcel: 58-24-TR4
 Owner Name: Harold D. White
 Tax Year: 2011

Owner's Contention: Owner is appealing the value of his property

Determination: After checking the adjoining properties I find that the subject property is in line with other properties surrounding the subject property. There were four tracts of land purchased in 2007 with a value of \$3,380.00 per acre with the subject property being one of these.

Recommendations: Since all the tracts in this area seem to be approximately the same in value per acre I am recommending the value of the subject property remain the same.

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

c. Map & Parcel: 58-24-L03
 Owner Name: Harold D. White
 Tax Year: 2011

Owner's Contention: Owner contends value is too high for this property.

Determination: This property is located on Maddox Lake Road in Summerville.

Mr. White acquired this property from the Annie White Estate in 2006. The property adjoining this property including subject property has a value ranging from \$4,400.00 to \$5,540.00. This piece of property is .53 acres with a value of \$5,000.00. The comps range from .53 acres to 2.50 acres most with a value of \$5,000.00 per acre. This property seems to be in line with the comps and neighborhood land.

Recommendations: Since this property does not seem to be any higher than the comps or neighborhood property the recommendation is that no change be made to the value of this property.

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

d. Map & Parcel: 48-3
 Owner Name: MARTIN, JOSEPH L
 Tax Year: 2011

Owner's Contention:

- 1. Owner contends taxed on too many acres.
- 2. Wants record corrected.
- 3. Wants refund or billing correction for years applicable.

Determination: property records indicate the following:

- 1. Owner taxed on 8.43 acres according to tax record for tax years 2008 through 2011.
- 2. Deeds describe approximately 4.82 acres in tract.

Conclusion:

- 1. Owner is correct in being taxed on too many acres.
- 2. Tax years 2009 through 2011 are unpaid as of 12/22/2011 and can be corrected.
- 3. Tax year 2008 is paid and could be subject to a request for refund under 48-5-380.

Recommendations:

- a. Correct record as corrected for the current year.
- b. Correct tax values for years unpaid.
- c. Refund what is applicable under 48-5-380.

Reviewer's Signature: Leonard Barrett Date: 12/22/2011

Motion to accept appraiser's recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

IX. Invoices and Information Items:

- a. **Tax Assessors web site:** Qpublic.net: Invoice #120066: Invoice Date 12/21/2011: Service Period January 2012: Amount Due \$625.00 – The Board reviewed, approved and signed.
- b. **Employee Time:** Vacation/sick hours used: Updated report available for the Board of Assessor's review – The Board acknowledged.
- c. The Board acknowledged that Board member Mr. Calhoun will not be attending the meeting of January 4, 2012.

X. Addendum:**a. Map/parcel: 16-29**

Property Owner: Howard, David & Stephanie

Contention: Continue covenant beginning tax year 2011

Total number of acres is 57.79 – covenant began in name of Ronald Dunn, March of 2011 – the property transferred in December 2011 to David Howard.

Motion to approve covenant

Motion: Mr. Calhoun

Second: Mr. Barker

Vote: all in favor

b. Map/parcel: 47-4

Property Owner: Keith, Kelley Glenn

Contention: Continue covenant beginning tax year 2011

Total number of acres is 96 – covenant began tax year 2006 in name William Keith, father of new owner.

Motion to approve covenant

Motion: Mr. Calhoun

Second: Mr. Barker

Vote: all in favor

c. Map/parcel: 47-1-F

Property Owner: Keith, Travis

Contention: Continue covenant beginning tax year 2011

Total number of acres is 91.74 – covenant began tax year 2006 in name William Keith, father of new owner.

Motion to approve covenant

Motion: Mr. Calhoun

Second: Mr. Barker

Vote: all in favor

d. 2010 Aladdin Appeal

Contention: 2010 Aladdin Manufacturing continued to Superior Court. County Attorney requesting the Board's approval to continue as follows: Chattooga County Attorney, Chris Corbin is recommending that Chattooga County and Aladdin agree to accept a value as determined by an independent third party appraisal firm.

The Board agreed and signed review approving the attorney's recommendation.

e. S27-PP:CF-17A, Hardware Wellness Center

Tax year: 2007 and 2008

Owner's Contention:

- 1) Owner contends did not have \$50,000 of equipment for tax year 2007 or \$100,000 for tax year 2008.
- 2) Owner contends value is excessive and does not want to pay taxes on the value estimate for these tax years.

Determination:

- 1) Property record file indicates lack of return for years prior to tax year 2008. Tax year 2004 had a tax value of \$20,000 tax year 2005 and 2006 of \$50,000 and tax year 2007 \$100,000. These were the default values when no return was filed.
- 2) The first return on file is a tax year 2008 return at a value of \$10,500.
- 3) Returns were also filed for tax years 2009 and 2010. The resulting tax value was \$10,500 as it was in tax year 2008.
- 4) In tax year 2011 a return was filed and the resulting value is \$8,400.

Conclusion:

- 1) Value for tax years 2006 and 2007 were default values due to a lack of personal property return.
- 2) Value resulting from 2008 return may be better indicator of value for tax years 2006 and 2007.

Recommendations: Request owner file returns listing equipment for tax years 2006 & 2007.

Reviewer: Leonard Barrett 12/27/2011

The Board of Assessors agreed with the recommendation and instructed sending the property owner a letter requesting returns be filed for tax years 2006 and 2007.

f. Map/parcel: 63-26-46

Property Owner: Gwin, Ronald W

- i. **Contention:** Single homestead was removed from tax year 2011
- ii. **Determination:** There is no indication that the owner moved and no deed transfer is on record. Research indicates that the homestead was removed in error
- iii. **Recommendation:** Requesting the homestead be restored to tax year 2011 and bill correction made.
- iv. Motion to restore homestead
- v. Motion: Mr. Barker
- vi. Second: Mr. Calhoun
- vii. Vote: all in favor

XI. Meeting adjourned – 9:55 a.m.

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

11/13
RB

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