

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 26, 2014

Attending:	William M. Barker - Present
	Hugh T. Bohanon Sr. - Present
	Gwyn W. Crabtree - Present
	Richard L. Richter - Present
	Doug L. Wilson - Present

Meeting called to order @ 9:03 a.m.

- A. Leonard Barrett, Chief Appraiser - present
- B. Nancy Edgeman, Secretary - Absent (Training in Atlanta)

APPOINTMENTS: NONE

OLD BUSINESS:

- I. BOA Minutes for 2/19/2014
The Board of Assessor's reviewed, approved and signed.
- II. a. Time Sheets
The Board of Assessor's reviewed, approved and signed.
Board asked about note concerning Johnny's time. They were reminded of the pay period estimate made during last pay period due to inclement weather. The time indicated on the note is an adjustment from the estimated time to the actual time worked. The Board approved the adjustment.

b. Email: Personal from Chad, Budget expenditures report, ACCG Legislature,
Board acknowledged the e-mail from Chad, the expenditure report and the Legislative update. The Board discussed possible reasons the expenditures for January is over budget. The Board inquired if Leonard was aware of any new legislation that may affect the Assessors Office. He indicated he was not aware of any new legislation.
- III. BOE Report: Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

The Board of Assessors acknowledged that email was received

- a. Total 2012 Certified to the Board of Equalization - 35
 - Cases Settled - 29
 - Hearings Scheduled - 0
 - Pending cases - 6
- b. Total 2013 - 2014 Certified to the Board of Equalization - 10
 - Cases Settled - 10
 - Hearings Scheduled - 0
 - Pending cases - 0
- c. Total TAVT Certified to the Board of Equalization - 8
 - Cases Settled - 4
 - Hearings Scheduled - 0
 - Pending cases - 4

The Board acknowledged there are 5 hearings scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.

The Board was informed that Kenny reported this morning he is currently working the June splits and transfers. Board was also informed market study is behind schedule.

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 126

Leonard Reviewing: 6

Pending appeals: 58

Closed: 93

2013 Appeals taken: 221

Total appeals reviewed Board: 79

Leonard Reviewing: 17

Pending appeals: 144

Closed: 67

Includes Motor Vehicle Appeals

Appeal count through 02/18/2014

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 1 of the 2012 and 17 of the 2013 pending appeals in Leonard's file to be reviewed – The Board Acknowledged

Note: this information was not printed clearly on the Board's copies of the agenda. Some information was missing. However, the status is the same as at the last meeting.

VI. Appeals:

a. OWNER: James Vick

MAP / PARCEL: 88-6

TAX YEAR: 2011, 2012 & 2013 should also be 2010

Owner's contention: Mr. Vick contends he applied for the Conservation Easement on said property and exception was never applied to account.

Appraiser Note: This was a BOA Agenda Item Chad had presented on 10-15-13

Determination:

1. Since Chad had corrected bills for the 2011-2013 tax years, Leonard and I were looking over Agenda Item and noticed that for the three year window, this Agenda Item should have included the 2010 tax year as well. This Agenda Item was on 10-15-2013. It should have gone back to the 2010 tax year.

Recommendation: It is recommended to apply Covenant values to the 2010 tax year as well.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 yes 1 abstained

b. Map & Parcel: 24 54 TR2

Owner Name: Sewell Cash

Tax Year: 2012

Owner's Contention: Feels the property is valued too high. Property does not drain well. Only 1.5 acres are usable.

Determination: Subject land is 2.65 acres located on East Teloga Road with a value of \$18,058.00 with a value per acre of \$6,840.00. The land has a gentle slope as does the adjoining properties. Also, the subject property is not located in a flood plain.

There are three neighborhood properties used in this study with no type of structure on the property. These have an average of 3.27 acres with an average value of \$22,367.00 for an average value per acres of \$6,840.00 which is the same as the subject property per acre.

There are three neighborhood properties with houses. These have an average of 2.51 acres with a land value of \$17,168.00 with a value per acre of \$6,840.00 which is the same as the subject property. Also, these houses are built on the same type of soil as the subject property. The four comparable tracts used in this study are from different areas of the county. These comps have an average of 2.95 acres with a value of \$19,704.00 for a value per acre of \$7,556.00.

Recommendations: Subject land seems to be in line with the neighborhood land and comp land. There are also houses built beside the subject land that indicates that there could be a structure of some type built on the subject land. The recommendation is to leave the value of the subject land as is.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

VII.

Covenants:

a. Map/Parcel: 41-68A

Property Owner: David Lee Wilkerson

Tax Year: 2014

Contention: Filing for a New Covenant of 71.65 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 73.65, Per O.C.G.A 48-5-7.4 (a) (1) (B) 71.65 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve New Covenant for total 71.65of acres of agriculture land.

Reviewer Nancy Edgeman

Motion to accept recommendation for covenants a through f :

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

b. Map/Parcel: 6-27

Property Owner: J.B. & Sara Smith

Tax Year: 2014

Contention: Filing for a renewal Covenant of 118 acres of agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 118
3. Property map is available with file.

Recommendation: Approve renewal Covenant for total of 118 acres.

Reviewer Nancy Edgeman

c. Map/Parcel: 21-59C

Property Owner: Jack Brewer

Tax Year: 2014

Contention: Filing for a renewal Covenant of 57 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 57
3. Property map is available with file.

Recommendation: Approve new Covenant for total of 57 acres.

Reviewer Nancy Edgeman

d. Map/Parcel: 13-69A

Property Owner: Circle S Farms

Tax Year: 2014

Contention: Filing for a continuation Covenant of 284.34 acres of agriculture land.

Determination:

1. This is a continuation Covenant for 2013.
2. Research indicates that the total acreage is 284.34.
3. Property map is available with file.

Recommendation: Approve continuation Covenant for total of 284.34 acres.

Reviewer Nancy Edgeman

e. Map/Parcel: 13-10

Property Owner: Circle S Farms

Tax Year: 2014

Contention: Filing for a continuation Covenant of 77.44 acres of agriculture land.

Determination:

1. This is a continuation Covenant for 2013.
2. Research indicates that the total acreage is 77.44.
3. Property map is available with file.

Recommendation: Approve continuation Covenant for total of 77.44 acres.

Reviewer Nancy Edgeman

f. . Map/Parcel: 40-55C

Property Owner: Michael Mero
Tax Year: 2014

Contention: Filing for a New Covenant of 105.31 acres of agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 105.31.
3. Property map is available with file.

Recommendation: Approve New Covenant for total of 105.31 acres.

Reviewer Nancy Edgeman

Other discussions:

1. Mr. Wilson suggested informing Town of Trion Mayor Larry Stansell of any Board of Assessors agenda items that involved property inside the Town limits. Mayor Stansell is to be contacted to see if he would like to be informed by receiving an e-mail of the Board of Assessors' agenda.
- 2.
3. Mrs. Crabtree inquired about the status of the William Ramsey appeal on map 49-47. The Board was informed the appeal has progressed through the Board of Equalization and that Mr. Ramsey had inquired through his daughter about a refund.

Meeting Adjourned: 9:30 am

William M. Barker, Chairman
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
Richard L. Richter
Doug L. Wilson

