

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 19, 2014

Attending:	William M. Barker - Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present Richard L. Richter - Present Doug L. Wilson – Present
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Meeting called to order @ 9.02 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Nancy Edgeman, Secretary – Present

APPOINTMENTS: NONE

OLD BUSINESS:

- I. BOA Minutes for 3/12/2014**
The Board of Assessor's reviewed, approved and signed.

II. BOA/Employee:

a. Checks

The Board of Assessor's acknowledged.

b. Email:

- 1. 2015 Aerial photography / LiDAR project
- 2. Randy's continuing education (requesting discussion in BOA meeting)

Discussion tabled pending answers from the following questions;

- 1. Is the June class already made?
- 2. Will he be able to take the regional exam later?

The Board of Assessor's acknowledged

- 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 – 44

Cases Settled – 31

Hearings Scheduled – 1

Pending cases –13

b. Total 2013 - 2014 Certified to the Board of Equalization – 11

Cases Settled – 10

Hearings Scheduled – 0

Pending cases – 1

c. Total TAVT Certified to the Board of Equalization – 10

Cases Settled – 8

Hearings Scheduled – 0

Pending cases – 2

The Board acknowledge there are 1 hearing scheduled at this time.

IV. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett explained that Mr. Ledford is finishing up with the December 2013 and provided a hand out that explained the priorities related to the 2014 digest completion. Transfers and splits, Covenants, & Sales list must be done before the digest.

NEW BUSINESS:

V. **Appeals:**

2012 Appeals taken: 184

Total appeals reviewed Board: 149

Leonard Reviewing: 0

Pending appeals: 35

Closed: 106

2013 Appeals taken: 221

Total appeals reviewed Board: 77

Leonard Reviewing: 12

Pending appeals: 144

Closed: 72

Includes Motor Vehicle Appeals

Appeal count through 03/18/2014

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 0 of the 2012 and 11 of the 2013 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI. **COVENANTS:**

a. Property Owner: JOHN L & BOBBIE C SHAMBLIN

Map / Parcel: 38-137

Tax Year: 2014

Contention: Filing for new Covenant of 47.41 acres of agriculture.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 47.41, Per O.C.G.A 48-5-7.4 (a) (1) (B) 45.41 acres will remain in the covenant as agriculture.
3. Property map is available with file.

Recommendation: Approve new Covenant of 45.41 acres of agriculture.

Reviewer Nancy Edgeman

b. Property Owner: Mary Key Hegwood

Map / Parcel: 5-2A

Tax Year: 2014

Contention: Filing for new Covenant of 25 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.

2. Research indicates that the total acreage is 25, Per O.C.G.A 48-5-7.4 (a) (1) (B) 23 acres will remain in the covenant as agriculture.
3. Property map is available with file.

Recommendation: Approve new Covenant of 23 acres of agriculture.

Reviewer Nancy Edgeman

c. Property Owner: Stacy Sanford Gray
Map / Parcel: 72-29
Tax Year: 2014

Contention: Filing for new Covenant of 177.49 acres of Agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 177.49 of Agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 177.49 acres of Agriculture land.

Reviewer Nancy Edgeman

d. Property Owner: Peggy Dooley
Map / Parcel: 37-129
Tax Year: 2014

Contention: Filing for new Covenant of 83 acres of Agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 83 Agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 83 acres of Agriculture land.

Reviewer Nancy Edgeman

e. Property Owner: Othell & Connie Stone
Map / Parcel: 38-162
Tax Year: 2014

Contention: Filing for new Covenant of 21.8 acres of timber land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 23.8, Per O.C.G.A 48-5-7.4 (a) (1) (B) 21.8 acres will remain in the covenant as timber land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 21.8 acres of timber land.

Reviewer Nancy Edgeman

f. Property Owner: Kevin Jackson
Map / Parcel: 25.17
Tax Year: 2014

Contention: Filing for new Covenant of 22.5 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 24.5, Per O.C.G.A 48-5-7.4 (a) (1) (B) 22.5 acres will remain in the covenant as agriculture.
3. Property map is available with file.

Recommendation: Approve new Covenant of 22.5 acres of agriculture land.

Reviewer Nancy Edgeman

g. Property Owner: Karl & Delores Marbutt
Map / Parcel: 29-68
Tax Year: 2014

Contention: Filing for new Covenant of 195 acres of Agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 195.00 of Agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 195.00 acres of Agriculture land.

Reviewer Nancy Edgeman

h. Property Owner: Linda Ann Cargle
Map / Parcel: 74-49
Tax Year: 2014

Contention: Filing for renewal Covenant of 15.60 acres of Agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 15.6 of Agriculture land.
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 15.60 acres of Agriculture land.

Reviewer Nancy Edgeman

i. Property Owner: Linda Ann Cargle
Map / Parcel: 74-46
Tax Year: 2014

Contention: Filing for renewal Covenant of 2.93 acres of Agriculture land that joins map & parcel 74-49. This property is already under covenant.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 2.93 of Agriculture land.
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 2.93 acres of Agriculture land.

Reviewer Nancy Edgeman

Motion to accept recommendation to approve Covenants a-i

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

- VII. HOMESTEAD EXEMPTIONS:** I would like approval to present the single homestead exemptions on a spread sheet for the BOA to approve. Please see attached spreadsheet of single homesteads to be reviewed. Spread sheet contains single homesteads for 2014.

Requesting the Board of Assessors review, approve, and sign single homestead exemptions spreadsheet

Motion to accept Homesteads on spreadsheet for approval:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

- VIII. INVOICES: RJ YOUNG Account # A-RG6621, Amt \$442.42**
The Board approved and signed

- IX. REFUNDS:**

a. Map & Parcel: 64C-2
 Owner Name: CORBIN, DAVID L.
 Tax Year: 2011

Owner's Contention:

1. Owner's father Mr. George Corbin, on behalf of his son David, contends he had sold the property in question. He paid the taxes in the amount of \$70.91 this year (2014) to get a release that he could sell other property he still owned.

Determination:

1. The property on which the taxes were paid is map 64C-2.
2. Mr. Corbin filed a request for refund under O.C.G.A. 48-5-380.
3. This property was sold in April 2011 to Lawrence & Evie Dechant.
4. The taxes Mr. Corbin paid were for the tax year 2011 bill number 2927.
5. He paid the taxes on February 28, 2014 to get a release on other property he was attempting to sell.
6. Mr. Corbin was the owner on January 1st of tax year 2011.
7. The taxes were originally billed correctly in Mr. Corbin's name.

Conclusion:

1. Based on the above information, while Mr. Corbin may not have intended to pay the taxes on the property in question, he was not billed in error.
2. While this refund request is filed under O.C.G.A. 48-5-380, it does not seem to be within the authority that may be delegated to the Board of Assessors under said code.

Recommendations:

1. Therefore, this request for refund should be forward to the County Commissioner.

Reviewer Leonard Barrett

Motion to forward refund request to Commissioner Office:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

X. ERROR CORRECTIONS:

- a. OWNER:** William R Roper
MAP / PARCEL: T08-44
TAX YEAR: As far as Ga Code 48-5-380 will allow.

Owner's contention: Mr. Roper came by and said he was being over taxed on acreage. He also said he had tried for a while to get this resolved.

Appraiser Note: After deed research the property owner's statement is correct.

Determination:

1) After deed research on map T08-44, the acreage should be 1.83 according to the plat of survey by HL Campbell recorded in plat book 4, page 137. This being lots 11 & 12 of addition "B" Trion Heights Subdivision.

Recommendation: Correcting acreage for future year at 1.83 acres, we had him taxed at 2.30. Also applying request for refund for as far back as Ga Law will allow, per Ga Code 48-5-380.

Reviewer Kenny Ledford

Motion to correct error:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

X. Additional:

- a. Lawrence and Betty Broom's appeal was on last weeks agenda. Somehow the sheet didn't get signed off on.**
The Board acknowledged and signed
- b. Employee meeting – quarterly**

The BOA discussed whether to send Mr. Espy to a class in Jekyll Island in April or save \$800 and send Mr. Espy to Dalton in June. Mr. Barker suggested Mr. Espy collect data in the field and Mr. Ledford and Mr. Barrett apply the information. Mr. Barrett explained to the Board in order for Mr. Espy to do the field work the Board would have to waive their policy. Mr. Barker asks for a motion to waive the policy for one year.

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: 3 yes 1 abstained

Mrs. Crabtree suggested bringing Johnny Pledger back until Mr. Espy gets his Appraiser I certification.

Mr. Barker expressed his appreciation for employees.

Mr. Ledford explained that everything is going good and he hopes to be freed up soon to help on some of the appeals.

Ms. Finster stated that she hasn't started working on the personal property returns due to working appeals.

Mr. Bohannon suggested we look at the personal property returns for Mt Vernon, Mohawk, and J P Smith as soon as they come in. In the past these have been put off until the last minute.

Meeting Adjourned: 10:07 am

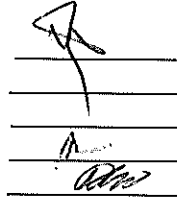
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



Handwritten signatures of the five board members over horizontal lines.