

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of January 2, 2014

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<b>Attending:</b>	<b>William M. Barker - Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Present</b> <b>Richard L. Richter - Present</b> <b>Doug L. Wilson – Present</b>
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Meeting called to order @ 9:05 a.m.

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

**APPOINTMENTS: NONE**

**Mr. Bohannon made the suggested leaving Mr. Barker as Chairman and Mrs. Edgeman as Secretary to the Board of Assessors.**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All**

**OLD BUSINESS:**

**I. BOA Minutes:**

- a. Meeting Minutes December 26, 2013

***The Board of Assessor's reviewed, approved and signed.***

**II. BOA/Employee:**

- a. Time Sheets

***The Board of Assessor's reviewed, approved, and signed***

- b. Email:

- 1. Farm Bureau
- 2. Job Applicants test
- 3. Job Applicants Resumes & Applications. The Board of Assessors instructed Mrs. Edgeman to call all applicants to come in a take a Pre-Employment test
- 4. Letter to Commissioner – Mr. Barker instructed Mrs. Edgeman to send letter to Commissioner's office. The Letter was approved by the Board of Assessors VIA email.

**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 – 26**

**Cases Settled – 26**

**Hearings Scheduled – 0**

**Pending cases – 0**

- b. **Total 2013 Certified to the Board of Equalization – 9**

**Cases Settled – 9**

**Hearings Scheduled – 0**

**Pending cases – 0**

**c. Total TAVT Certified to the Board of Equalization – 4**  
**Cases Settled – 3**  
**Hearings Scheduled – 0**  
**Pending cases – 0**

**Requesting the Board acknowledge there are 0 hearings scheduled at this time.**

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.  
 Mr. Barrett explained the 2012 appeals were moving forward slowly

**NEW BUSINESS:**

**V. Appeals:**

- a. **2012 Appeals taken:** 183  
 Total appeals reviewed Board: 113  
 Leonard Reviewing: 11  
 Pending appeals: 70  
 Closed: 90

**2013 Appeals taken:** 218  
 Total appeals reviewed Board:  
 62  
*Includes Motor Vehicle  
 Appeals*

**Appeal count through 12/31/2013**

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 11 of the 2012 and 20 of the 2013 pending appeals in Leonard's file to be reviewed - **the Board acknowledged**

**VI. APPEALS: ON HOLD PENDING FURTHER INFORMATION**

- a. **Map & Parcel:** T12 PP: II 62

**Owner Name:** Hyde Park Denim Company (Inventory in Holding at Mt. Vernon)

**Tax Year:** 2012

**Owner's Contention:** Mr. LuBin a representative with Hyde Park states that they buy denim from two USA mills and resale them throughout the USA and several foreign countries. Owner states that based on this they have never been assessed tax on any of their inventory and owner hopes this will answer any questions we have. Owner states they do not charge any sales tax.

**Determination:** In 2012 Mt. Vernon reported Hyde Park as having inventory in holding at their facility in the amount of \$136,924.00 as of January 1<sup>st</sup>. Hyde Park is located in New Hyde Park, New York. According to OCGA 48-5-4 exemptions do not apply if it is not a Georgia based company. Since they are not a Georgia based company they do not qualify for Freeport or any other type of exemption from taxes.  
 Reviewer Cindy Finster

- b. **Map & Parcel:** 49 1 B

**Owner Name:** Casey, Roger

**Tax Year:** 2012

**Owner's Contention:** Owner believes the land value is too high

**Determination:** Subject land is located at 280 Hair Lake Road with 3.00 acres and a land value of \$8,580.00 with an average of \$2,860.00 per acre. The comparisons used in this study have an average of 3.16 acres and land value of \$7,964.00 for an average per acre of \$2,520.00. The average neighborhood properties have 2.31 acres and a land value of \$6,984.00 with \$3,023.00 per acre. The subject land is .26 acres more than the average comparisons/neighborhood land values. Subject land value is \$1,106.00 more than the average of the comparisons/neighborhood and subject value per acre is \$88.00 more than the comparisons/neighborhood land.

**Recommendations:** Recommendation is to leave the value of the subject land as it is since the comparisons and subject are in line.

**Reviewer Cindy Finster**

Mr. Barrett was instructed by the Board to see if Hyde park Denim Company was eligible for the Freeport exemptions.

- c. **Map / Parcel:** 37-104  
**Property Owner:** Reta Boyles  
**Tax Year:** 2012

**Contention:** Property owner contends that she cannot build on land because it's not suitable for home. The County has a culvert turned on property causing gulley and wash out.

**Appraiser's Note:** See attached soils sheet, for soils ShD, and ShE

**Determination:**

1. Subject is in district 1 with good access. Land factor code is 3.8. The acreage is 4.3 with a land value of \$28,899. The value per acre is \$6,721. Subject falls on the high end of the land value and value per acre scale. The soil type for the subject is ShD, and ShE.
2. The comparables here are all neighbors and all have good access with and with out homes built on them. The comparables range in land factor code from .60 to 3.8. The parcel 37-176 is at .60 I believe to be in error and should be at least the average of 3.2. The comparables average acreage is 4.40; the land value average is \$25,957. The value per acre average is \$6,027.
3. The 2011 sales used are county wide District 1 with a average acreage of 3.60. The average land value is \$17,374 and the average value per acre is \$5,014. All sale comparables used all have good access. The average sales price per acre is \$4,713.
4. All comparables used here have the some of the same soil type as the Subject.

**Recommendation:** It is recommend leaving land value at the same for 2012 tax year. It is also recommend making map 37-176 land factor code at least the average 3.2 instead of .60 to be consistent with all other neighbors in this area.

**Reviewer** Kenny Ledford

**Motion to except recommendation**

**Motion:** Mrs. Crabtree

**Second:** Mr. Bohannon

**Vote:** All

- d. **Map & Parcel:** 18-41  
 A 2005 16x56 Legacy Manufactured Home by Giles  
**Owner Name:** DAIDO, Robbie  
**Tax Years:** 2008

**Owner's Contention:**

On April 29<sup>th</sup>, 2011 a letter was received from Judy Callan.

- a. The letter claims that she is the Executor for Robbie Daido.
  - b. The letter states that on May 5<sup>th</sup> of 2011 Ms Daido paid a 2008 Chattooga County Mobile Home Tax bill in the amount of \$ 213.92.
  - c. The letter further claims that the home was acquired by Ms. Daido in September of 2008.
2. Ms. Callan's contention is that Ms. Daido should not be liable for 2008 ad valorem taxes on this home for the first eight (8) months of 2008.

3. Based on this contention, Ms. Callan is requesting "credit" in the amount of 2008 taxes paid for the months January to August.

**Determination:**

1. Date and amount paid is confirmed. (see copy of tax bill in folder)
2. Home was acquired from Burnette Mobile Homes in Rome, GA (see copy of PT-41 in folder)
  - a. Home was sold 07/31/2008.
  - b. PT-41 form was not filed until 09/26/2008
3. It has not been confirmed that Ms. Callan is, indeed, a legal or authorized representative or agent for Ms. Daido.
  - a. There is no death certificate or guardianship record on file in the Probate court of Chattooga County.
  - b. There is no record of power of attorney or other documents linking Ms. Callan to Ms. Daido on the GSCCCA database.
  - c. No document from Ms. Daido authorizing Ms. Callan to act in her behalf was included with the letter.
4. Additional considerations should Ms. Callan's status as legal representative or agent be confirmed:
  - a. Per O.C.G.A §48-5-380(2)b, the Tax Commissioner cannot give "credit" for overpayment of taxes, rather a refund is due the taxpayer in such cases.
  - b. Per the PT-41, Burnette Homes did **NOT** pay 2008 ad valorem tax on this Home, nor is there any documentation that 2008 taxes, or any portion thereof, were paid anywhere else for 2008.
    - o Substantive Rules and Regulations of the Georgia Department of Revenue 560-11-9-.03(1): "Every mobile home owned in this state is subject to ad valorem taxation by the various jurisdictions authorized to impose an ad valorem tax on property."
    - o Substantive Rules and Regulations of the Georgia Department of Revenue 560-11-9-.03(2)c: "Where there has been a sale or transfer of a mobile home and the new owner seeks a mobile home location permit in a county other than that in which the previous owner was required to return the mobile home and pay the taxes due, the new owner, in the absence of satisfactory evidence obtained from the old owner that taxes have been paid, may request from the tax commissioner of such county a certificate indicating that all taxes outstanding have been paid. Upon receipt of the certificate from the new owner, the tax commissioner of the county where the mobile home is now situated shall issue the required mobile home location permit."
  - c. This Reviewer has been unable to find any provision in the Georgia Tax Code for proration of ad valorem tax for a single year between two different taxing jurisdictions

## Recommendation

Deny the Appellant's request for refund.

1. Lack of documentation that Ms. Callan is authorized to represent Ms. Daido.
2. Lack of documentation that 2008 taxes, or any portion thereof, were paid elsewhere for 2008.
3. Lack of authorization from the Georgia Tax Code or the Substantive Rules and Regulations of the Georgia Department of Revenue for the Assessors Office to prorate tax situs between two different taxing jurisdictions.

**Reviewer Roger Jones**

**Motion to except recommendation**

**Motion: Mrs. Wilson**

**Second: Mr. Gwyn**

**Vote: All**

## VII. Invoices:

- a. IAAO Leonard Barrett membership dues, Invoice # 14-00011324, Amount \$175.00.
- b. R. J. Young contract invoice, # INV180494, Amt. \$177.56

***The Board of Assessor's reviewed, approved, and signed***

## VIII. Refunds:

- a. **Property:** REAL ESTATE PARCEL 30-76- A  
**Appellant:** BRADEN, JERRY W  
**Year:** 2012  
**Basis:** FAIR MARKET VALUE (2011 TRANSACTION)

## Determination:

1. 2012 Value contested \$ 1,461,062
2. Owner's estimate of value \$ 139,562
3. Property in question is a 4.86 acre split off a 10 acre industrial property north of Lyerly, formerly belonging to Charles Milford Morgan.
  - a. 10 acres with improvements acquired by Cohutta Banking Company in 2010 as a foreclosure.
  - b. 4.86 tract with improvements split off to Jerry Braden as a bank liquidation.
4. Breakdown:
  - a. Improvements: \$ 1,433,164
  - b. Land \$ 27,898  
 O.C.G.A. §48-5-2(.1)3 (3<sup>rd</sup> sentence) states: "Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year."  
 Documented sales price = \$ 139,562  
 PT61 (027-2011-000216) documents \$ 139,562 as the "actual value of consideration received by seller"
  - c. Settlement statement (signed 03/28/2011) documents the "gross amount due seller" as \$ 139,562.

**Recommendation:**

1. Per O.C.G.A. §48-5-2(1)3, the 2012 value should be set at \$ 139,562
2. Per O.C.G.A. §48-5-311(e)6(D)iii, the Board of Assessors should authorize a refund from the 2012 tax bill of any taxes paid in excess of those due on an FMV of \$ 139,562

(See attached Refund Authorization)

**Reviewer Roger Jones**

**The BOA acknowledged and signed Per O.C.G.A §48-5-311(e) 6(D) iii**

**IX. Additional**

- a. What is cut off date for applications? Cut off date was 12/31/2013
- b. What is starting pay for Field Appraiser Trainee? Starting pay \$11.54

**Mrs. Crabtree inquired about the time line for getting new employee certified and Mr. Barrett replied the BOA's policy states 12 months.**

**Mrs. Crabtree has email back up and wants to start receiving the Agenda and minutes.**

**Mr. Wilson had questions about the appeal list for 2012 & 2013. Questioned why they didn't appeal previous year. Mr. Wilson suggested we use a blanket statement to deny appeals filed with value too high due to the fact that the value didn't change the millage rate did. Mr. Bohannon suggested Mr. Barrett research to see if this would be within the boundaries of the O.C.G.A. Mrs. Crabtree suggested meeting with the BOE to discuss issues with the appeals.**

**Meeting Adjourned: 9:48 am**

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

