

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 14, 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 @ 9:02 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes May 7, 2014

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

II. BOA/Employee:

a. Checks

The Board of Assessor's acknowledged receiving checks

b. Emails:

1. Comparison for assessment notices on hold from 4/30/2014.

(Still researching - have calls into 3 county offices that have used Harris Printing Co. for Assessment notices.)

2. Thomas Reuters 2014 Digest submission package

3. Ballard & Clark

4. Manager of LGS Training section

5. GMRC 2015 Aerial Photography

6. County Web verification

7. County car for CAVEAT

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 the email was received

a. Total 2012 Certified to the Board of Equalization – 62

Cases Settled – 45

Hearings Scheduled – 1

Pending cases – 17

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

Cases Settled – 11

Hearings Scheduled – 0

Pending cases – 0

c. Total TAVT Certified to the Board of Equalization – 21

Cases Settled – 10

Hearings Scheduled – 5

Pending cases – 11

Requesting the Board acknowledge there are 6 hearing scheduled at this time.

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

Mr. Barrett explained that he has made progress on the Sales Analysis and it appears the bank sales are less than last year.

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 167

Leonard Reviewing: 0

Pending appeals: 17

Closed: 150

2013 Appeals taken: 228

Total appeals reviewed Board: 102

Leonard Reviewing: 10

Pending appeals: 126

Closed: 71

Includes Motor Vehicle Appeals

Appeal count through 05/13/2014

2014 Appeals taken: 25

Total appeals reviewed Board: 8

Leonard Reviewing: 17

Pending appeals: 17

Closed: 8

Includes Motor Vehicle Appeals

Appeal count through 05/13/2014

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log: Nancy Edgeman - There are currently 0 of the 2012, 10 of the 2013, and 17 of the 2014 pending appeals in Leonard's file to be reviewed - **Requesting the Board acknowledge**

VI. APPEALS:

a. Map / Parcel: 18-25

Property Owner: Klaudia McMahon

Tax Year: 2012

Contention: I am writing to appeal my property tax bill based on option 1) Appeal to the County Board of Equalization with appeal to Superior Court (value, uniformity, denial of exemption, taxability). See attachment

Appraiser Note: The property owner stated that the tax bill had increased; this would be due to mill rate increases. Also that the house value is low, this would be due to a 1948 with low physical depreciation.

Determination:

1) Subject 18-25 has 82 acres on Oak Hill - Alpine Road. The total FMV is \$170,802; this includes land value of \$119,660, accessory value of \$39,612 and a house value of \$11,530. The value per acre of the subject is \$1,459.

- 2) Comparables used here are all subjects' neighbors. The average total FMV of the comps is \$175,089
 The average acreage of the comps is 82.19 acres
 The average land value of the comps is \$154,330
 The average value per acre of the comps is \$1,907
 3) The subject falls below the average on the total FMV, the land value and the value per acre.
 4) A study was done from 2005-2012 and Subject falls below the average value per acre in all of these years.

Mr. Wilson recommended when sending notice to address the issue of the tax bill increased due to the millage rate and not increase in property value.

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

Recommendation: Recommendation is to leave total FMV \$170,802 for 2012 tax year.

Reviewer Kenny Ledford

VII. COVENANTS:

a. Property Owner: Ricky McArthur

Map / Parcel: 26-40

Tax Year: 2014

Contention: Filing for renewal Covenant of 10 acres of agriculture.

Determination:

1. This is a renewal Covenant for 2014. Application was filed on time but was signed in the wrong place. Letter was sent for property owner for correction.
2. Research indicates that the total acreage is 12, Per O.C.G.A 48-5-7.4 (a) (1) (B) 10 acres will remain in the covenant as agriculture.
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 10 acres of agriculture land.

Reviewer Nancy Edgeman

b. Property Owner: Eunice Johns Akin

Map / Parcel: 78-81

Tax Year: 2014

Contention: Filing for new Covenant of 54 acres of timber land.

Determination:

1. This is a new Covenant for 2014. Application was filed on time but was signed in the wrong place. Letter was sent for property owner for correction.
2. Research indicates that the total acreage is 54.
3. Property map is available with file.

Recommendation: Approve new Covenant of 54 acres of timber land.

Reviewer Nancy Edgeman

c. Property Owner: William D & Diane S Mitchell

Map / Parcel: 74-63

Tax Year: 2014

Contention: Filing for renewal Covenant of 225 acres of agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 227 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 225 acres will remain in the covenant as agriculture
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 225 acres of agriculture land.

Reviewer Nancy Edgeman

d. Property Owner: William D Mitchell
Map / Parcel: 74-67
Tax Year: 2014

Contention: Filing for new Covenant of 3 acres of agriculture land.

Determination:

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

Recommendation: Approve new Covenant of 3 acres of agriculture land due to the property joining map / parcel 74-63 above.

Reviewer Nancy Edgeman

e. Property Owner: William D Mitchell
Map / Parcel: 74-2
Tax Year: 2014

Contention: Filing for new Covenant of 285.78 acres of agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 287.78 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 285.78 acres will remain in the covenant as agriculture
3. Property map is available with file.

Recommendation: Approve new Covenant of 285.78 acres of agriculture land.

Reviewer Nancy Edgeman

Motion to accept recommendation to approve Covenants a-e:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

VIII. INVOICES:

1. RJ Young acc # A-RG6621 Date 5/7/2014 Amount \$1,009.35

The board approved and signed.

IX. ADDITIONAL:

1. In reviewing BOA member's files, all Board members are up to date on classes. However, I did notice that Mr. Barker's term had expired on April 1st 2014. I am requesting the Board recommend how to proceed with this.

Motion for Approval:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

2. Requesting approval for Nancy Edgeman, Kenny Ledford, Randy Espy to register for the Appraiser I regional exam and Cindy Finster for the Appraiser II regional exam on Tuesday June 24, 2014. The regional exam is offered for June 24, 25, & 26, 2014. However, Chattooga County is only offered on June 24, 2014.

Mr. Barker stated he has an appointment with Mr. Winters to seek re-appointment.

Mr. Bohannon requested cancelling his registration and reservations for CAVEAT. He will not be attending with Mr. Barrett, Mr. Richter, & Mr. Barker.

BOA meeting will be held on May 21, 2014 with Mr. Bohannon, Mr. Wilson, & Mrs. Crabtree.

Meeting Adjourned @ 9:35am

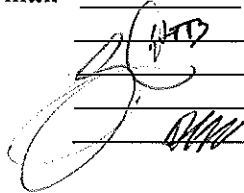
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Handwritten signatures of the board members over horizontal lines. The signatures are written in dark ink and are somewhat stylized. The first signature is the largest and most prominent, followed by the others in descending order of size.