

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 9, 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 @ 8:58 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes July 2, 2014
The Board of Assessor's acknowledged.

II. BOA/Employee:

a. Checks

The Board of Assessor's acknowledged receiving

b. Emails:

- 1. Budget letter to the Commissioner (Total amount of proposed budget \$387,021)
- 2. Employee time sheets
- 3. Test scores

Motion to increase Randy Espys pay effective 7-3-2014:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

- 4. 4-H Peach sales

c. Mail

- 1. GA Property tax News

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 – 67

Cases Settled – 59

Hearings Scheduled – 7

Pending cases – 8

b. Total 2013 Certified to the Board of Equalization – 15

Cases Settled – 11

Hearings Scheduled – 4

Pending cases – 4

c. Total TAVT Certified to the Board of Equalization – 21
Cases Settled – 21
Hearings Scheduled – 0
Pending cases – 0

The Board acknowledged there are 11 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett explained the notices are on schedule and the estimated date for notices to be mailed is July 11, 2014. Then appeal period would end August 25, 2014. Mr. Barrett also stated he would have the preliminary consolidation reports for the Board of Assessors to review before presenting to the taxing districts (county, schools, and cities).

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 179

Leonard Reviewing: 0

Pending appeals: 5

Closed: 150

BOEQ with Sales Analysis: 6

2013 Appeals taken: 228

Total appeals reviewed Board: 103

Leonard Reviewing: 10

Pending appeals: 125

Closed: 71

Includes Motor Vehicle Appeals

Appeal count through 7/8/2014

2014 Appeals taken: 28

Total appeals reviewed Board: 10

Leonard Reviewing: 17

Pending appeals: 17

Closed: 10

Includes Motor Vehicle Appeals

Appeal count through 07/08/2014

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log:
 Nancy Edgeman - There are currently 0 of the 2012, 14 of the 2013, and 16
 of the 2014 pending appeals in Leonard's file to be reviewed -**The Board
 acknowledged**

VI. APPEALS:

- a. Map & Parcel:** Various **Tabled to meeting of 7/16/2014 pending further info**
Owner Name: Plum Creek Timberlands Inc. LLC
Tax Year: 2013

Owner's Contention:

1. The owner's representative is appealing 2013 property tax value. Representative contends income approach to value should be used to estimate the properties market value.

Determination:

1. The subject property is woodlands in various locations throughout the county.
2. The properties are used and were purchased for the purpose of growing pine timber.
3. Comparison study of similar properties (Forest Land Protection properties) indicates subject properties are valued in line with comparables (see attached comparison).
4. Examination of properties sold that has timber growing thereon indicates the subject property is valued less per acre than the average sale price per acre (see attached land sales sample).
5. Examination of the owner's representative's data indicates the property is valued higher than its market value based on the income approach to value (see attached income approach to value summary).

Recommendations:

1. Examine data. Determine if timber land company properties are unique based on use and sales data. If so, accept owner's proposal to value by income approach. Value other timber land companies by income approach.

Reviewer Leonard Barrett

Item is tabled to next meeting of July 16, 2014 pending information from Ellen Mills from DOR and surrounding counties.

VII. COVENANTS:

a. Map/Parcel: 25-13

Property Owner: Shawn S & Roberta J Morgan

Tax Year: 2014

Contention: Filing for continuation for existing Covenant of 407.20 acres of Timber and 134.55 agriculture land. The deed was transferred from Sharon W Morgan to Shawn & Roberta Morgan on 8/27/2013.

Determination:

1. This is a continuation of original Covenant beginning in 2006.
2. Research indicates that property is 407.20 acres of timber and 134.55 acres of agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant continuation for 541.75 acres.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Map/Parcel: 38-67 & 38-105

Property Owner: Ruby Dixon Pettit

Tax Year: 2014

Contention: Filing for New Covenant for 133.28 acres of Timber and 17.36 acres of agriculture land. The deed was transferred from Durward Pettit Est to Ruby Dixon Pettit on 4/26/2013.

Determination:

1. This is a New Covenant beginning in 2013.
2. Research indicates that the total acreage is 148.64 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 146.64 acres will remain in the covenant.
3. Property map is available with file.

Recommendation: Approve Covenant for 146.64 acres retro to 2013 per BOA decision from June 18, 2014.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

VIII. ADDITIONAL:

a. RE: VACATION TIME

I would like to request approval of 1 week of vacation time to be taken between July 21st and July 25th. I will not be awarded this vacation time until August 3rd, which is my 6 month employment date. I was hoping that the board would allow me to take this time in advance of me actually being awarded this time. After consulting with my co-workers and chief, I am confident that my absence will not be an extreme burden on them.

Thank you for your time and consideration on this request.

Thank you,

Randall Espy

Motion to approve vacation early:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 yes 1 abstained

Mr. Barrett apologized for not having the 2013 appeal information the BOA requested

Meeting adjourned: 9:20

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson







