

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 11, 2014

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present Richard L. Richter – Absent 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:

Meeting Minutes June 4, 2014

The Board of Assessor's acknowledged.

II. BOA/Employee:

a. Checks

Requesting the Board of Assessor's review, approve and sign.

c. Emails:

- 1. Watercraft Exemptions
- 2. 2015 Budget Suggestions (item tabled until next meeting)
- 3. Conference call 2015 Aerial Photography - Mr. Barrett informed the board the cost will be around \$24,000.
- 4. Vendor Presentation recaps 2015 GMRC Ariel photography
- 5. 2012 Appeal Log (The BOA requested calling Donna Wright and setting up an appointment per her request)
- 6. Certification program
- 7. Saratoga Court LP

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 – 62

Cases Settled – 46

Hearings Scheduled – 14

Pending cases – 16

b. Total 2013 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 – 19

Hearings Scheduled – 2

Pending cases – 2

The Board acknowledged there are 16 hearing scheduled at this time.

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

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 168

Leonard Reviewing: 0

Pending appeals: 16

Closed: 150

2013 Appeals taken: 228

Total appeals reviewed Board: 102

Leonard Reviewing: 11

Pending appeals: 126

Closed: 71

Includes Motor Vehicle Appeals

Appeal count through 05/22/2014

2014 Appeals taken: 27

Total appeals reviewed Board: 10

Leonard Reviewing: 17

Pending appeals: 17

Closed: 8

Includes Motor Vehicle Appeals

Appeal count through 06/10/2014

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log: Nancy Edgeman - There are currently 3 of the 2012, 14 of the 2013, and 17 of the 2014 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

The Board of Assessors discussed sending the 2012 appeals to the Board of Equalization that had decreased in value due to Sales. The BOA is basing their decision on the 2012 Sales analysis and will be sending a copy of the analysis with each case.

Motion to send all 2012 appeals to BOEQ with decrease in value due to sales:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

The Board of Assessors requested Mr. Barrett prepare a list of the 2013 appeals that had a decrease in value for the next meeting. Mr. Wilson requested Plum Creek be presented at the next meeting.

VI. APPEALS:

a. Map / Parcel: 15-19C

Property Owner: Sheryl McDaniel

Tax Year: 2012

Owners Contention: Charged for County road including in property taxes-wrong acreage.

Determination:

1) Subject was taxed on 61 acres.

2) The acreage of 61 acres also included R/W of Shinbone Valley Road 40' R/W

3) After researching property and locating plat of survey dated 7/26/2012 the property shows the tract being a total of 53.05 acres excluding 40' R/W.

Recommendation: Recommendation is to correct acreage to 53.05 acres and apply for request for refund as far as Georgia Law allows.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

b. Map / Parcel: 15-19B

Property Owner: Sheryl McDaniel

Tax Year: 2012

Owners Contention: Charged for County road including in property taxes-wrong acreage.

Determination:

1) Subject was taxed on 57 acres.

2) The acreage of 57 acres also included R/W of Shinbone Valley Road 40' R/W and Shinbone Ridge Road 40' R/W.

3) After researching property and locating plat of survey dated 7/27/2012 the property shows the tract being a total of 48.10 acres excluding 40' R/W.

Recommendation: Recommendation is to correct acreage to 48.10 acres and apply for request for refund as far as Georgia Law allows.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

VII. ADDITIONAL:

1. Discuss the adoption of the 2014 values

Item Tabled until next meeting

Mr. Barrett explained to the BOA that he will be assisting the Tax Commissioner Kathy Brown in posting tax sale properties on June 18, 2014 @ 9:00 am which is the day of the BOA meeting. The Board entertained a motion for Mr. Barrett to assist Kathy Brown following the Board meeting with posting property.

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

Meeting Adjourned @ 10:10 am

William M. Barker, Chairman

Hugh T. Bohannon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

