

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 10, 2014

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter – Present Doug L. Wilson – Present
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Meeting called to order @ 9:03 a.m.

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

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes September 3, 2014

The Board of Assessor's reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

The Board of Assessor's reviewed, approved, & signed

a. Emails:

a. qpublic Service agreement (needs BOA signatures)

Motion to accept agreement:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Article about housing

The Board of Assessors acknowledged

b. Mail:

1. Georgia 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 – 71

Cases Settled – 69

Hearings Scheduled – 1

Pending cases – 2

b. Total 2013 Certified to the Board of Equalization – 32

Cases Settled – 15

Hearings Scheduled – 2

Pending cases – 17

c. Total TAVT Certified to the Board of Equalization – 23
Cases Settled – 22
Hearings Scheduled – 1
Pending cases – 1

Requesting the Board acknowledge there are 4 hearing scheduled at this time.

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

Mr. Barrett stated the Tax Commissioner is concerned bills are not going out on time. The school board didn't advertise as early as the County Commissioner did. County Commissioner is planning to set the millage rate on September 12, 2014.

NEW BUSINESS:**V. Appeals:**

2012 Appeals taken: 184

Total appeals reviewed Board: 184

Leonard Reviewing: 0

Pending appeals: 1

Closed: 183

BOEQ with Sales Analysis: 0

2013 Appeals taken: 196 (13 TAVT)

Total appeals reviewed Board: 104

Leonard Reviewing: 0

Pending appeals: 92

Closed: 91

Includes Motor Vehicle Appeals

Appeal count through 9/9/2014

2014 Appeals taken: 149 (28 TAVT)

Total appeals reviewed Board: 28

Leonard Reviewing: 0

Pending appeals: 122

Closed: 28

Includes Motor Vehicle Appeals

Appeal count through 09/9/2014

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log:
 Nancy Edgeman - There are currently 0 of the 2012, 1 of the 2013, and 17 of
 the 2014 pending appeals in Leonard's file to be reviewed - **The Board
 acknowledged**

VI. APPEALS:

a. Map & Parcel: 7A2-101

Property Owner: JAMES & BETTY T MOORE

Tax Year: 2013

Contention: Mr. James Moore visited the office on October 13, 2013 and filed for Veterans exemptions for tax year 2014. During his visit he presented the following.

Determination:

1. Letter from the Department of Veterans Service dated 9/27/2013. This letter states that Mr. Moore's overall or combined rating is 100% effective August 12, 2013
2. Letter from the Department of Veterans Affairs dated 9/27/2014 verifying Mr. Moore's service and condition.

Recommendation: I recommend approval of the exemption. Mr. Moore's letter states his overall combined rating was 100% effective August 12, 2013. Therefore, I recommend doing a bill correction reflecting this exemption after the bills are created effective for 2014.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

b. Map & Parcel: P07-44

Property Owner: Edsel & Joanna Thoreson

Tax Year: 2013

Contention: Subject house burned May 22, 2013. Plans are to either demolish house or sell property. Cost to rebuild house is more than house is worth. House is of no value. Owners declared value is \$3000.00 (value of .41 acres) not sure how to estimate a burnt house.

Determination: The value of the property as of January 1, 2013 is \$40,064. According to Chattooga 911 the fire Department was dispatched on May 22, 2013 to 12680 Highway 27. Upon visiting the property (photos in file) the photos indicate the house was not a total loss.

Recommendation: I recommend leaving the value of the property as is since the house did not burn until May 22, 2013. *Code section 48-5-10 provides that each return by a property owner shall be for property held and subject to taxation on January 1 of the tax year. The appraisal staff shall base their decisions regarding the taxability, uniform assessment, and valuation of real property on the circumstances of such property on January 1 of the tax year for which the assessment is being prepared. When real property is transferred to a new owner or converted to a new use, the circumstances of such property on January 1 shall nevertheless be considered as controlling.*

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

c. Map & Parcel: P08-13

Property Owner: Jennifer Jones

Tax Year: 2013

Contention: Paid \$54,000 in 2012

Determination: Property at 12450 Highway 27 Summerville GA was purchased by Jennifer Jones from Pennville Properties LLC on August 31, 2012. (See supporting documentation in file) According to PT-61 in file Mrs. Jones purchased the property for \$54,000.

Recommendation:

1. I recommend using the purchase price of \$54,000 for the 2013 tax year PER O.C.G.A 48-5-2(3)
- (3) "Fair market value of property" means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. The income approach,

if data is available, shall be considered in determining the fair market value of income-producing property. 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. With respect to the valuation of equipment, machinery, and fixtures when no ready market exists for the sale of the equipment, machinery, and fixtures, fair market value may be determined by resorting to any reasonable, relevant, and useful information available, including, but not limited to, the original cost of the property, any depreciation or obsolescence, and any increase in value by reason of inflation. Each tax assessor shall have access to any public records of the taxpayer for the purpose of discovering such information.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

d. Motor Vehicle: 2006 HONDA PILOT

Property Owner: TOBE MITCHELL HENSLEY

Tax Year: 2014

Contention: State is valuing car @ \$11,000. We only gave \$7000 and can't find any book value this high.

Determination:

1. The property owner provided documentation with purchase price of \$7,000
2. Vehicle is a 2006 Honda Pilot with 147,969 miles
3. In my opinion and the photos indicate the vehicle is in good condition (see photos in file)
4. State value is \$11,175
 5. NADA guide shows clean retail as \$10,975
 6. Kelly Blue Book shows good condition at \$11,486.

Recommendation:

1. I recommend using the state value of \$11,175.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

e. Map / Parcel: 83-48 and Deleted Parcel 83-49A

Property Owner: Rickey C & Cheryl Brown

Tax Year: 2013

Owner's Contention: Property owner has additional 22 acres which has been deleted from County Tax Records since 2003 in error. Requesting to add the 22 acres to said record and also apply for the AG Covenant.

Determination:

- 1) Map and parcel 83-49A was deleted from the tax records in error in 2004.
- 2) According to deed book 263 deed page 177 the legal describes 22 acres. This was map and parcel 83-49A that was deleted in error in 2003.
- 3) Map and parcel 83-48 is per deed book 205 page 538 for .90 acre.
- 4) Property owner's had filed appeal in 2013 and also paid for the AG Covenant ready for Board of Assessor's approval.

Recommendation: It is recommended to put 22 acres back into tax records and combine with .90 acre tract with house and put under Covenant to begin for the 2014 tax year.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

The Board requested further information to address the issue of back years on the 22 acre tract during the next board meeting.

e. Map / Parcel: 64F-48B

Property Owner: Jeremy Brown

Tax Year: 2013

Owner's Contention: Acreage not correct should be 1.01 acre.

Appraiser Note: This is a transfer that was done in 2012. The entire tract was deeded over to Mr. Brown.

Determination:

- 1) Map and parcel 64F-48 was in Sparks name being 3 acres.
- 2) In 2012 a transfer between Mr. Sparks and Mr. Brown was done. Per deed book 598 page 635 and plat book 13 page 62, Mr. Brown should have been deeded 1.02 acre.
- 3) When I took the Mapping job, one of my priorities was to correct all 2012 transfers that needed correcting. This was one of those transfers. I sent out new assessment notices and did bill corrections for both Mr. Sparks and Mr. Brown for the 2013 tax year.
- 4) After researching Tax Commissioners site Mr. Brown and Mr. Sparks acreage and tax bills had been corrected and 2013 tax bills had been paid.

Recommendation: It is recommended since the parcels have been corrected and tax bills have been paid for the 2013 tax year, that have Mr. Brown to sign appeal wavier form and file appeal as completed.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

VII. Requisition for Supplies: 300 Stamps @ .49 = \$147.00

The Board of Assessors reviewed, approved, & signed

Mr. Wilson presented a chart for approval for Plum Creeks 2013 appeals. The Chart was accepted by the Board of Assessors and to send Plum Creek (Craig Albright) notification of the proposal and the proposal will be on the table until close of business on September 30, 2014. Motion was made by Mr. Wilson to accept the proposal, Seconded by Mr. Richter, and all that were present voted in favor.

Meeting adjourned: 10:00 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson




