

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 4, 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 @ 8:59 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes May 28, 2014

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

II. BOA/Employee:

a. Time Sheets

b. Reimbursement checks from CAVEAT (Mr. Barker & Mr. Richter)

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

c. Emails:

1. Request for refund 2003 GMC Sierra Spurgeon (see request for refund)

2. Budget worksheet for 2015

3. Property tax sale list

4. Appeals / refunds (Mr. Barrett explained changes for July 1, 2014)

5. 2013 Sales study (Mr. Barrett gave handouts)

6. Mt Vernon

Requesting the Board of Assessor's acknowledge

III. BOE Report: Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

Requesting Board of Assessors acknowledge that email was received

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

Cases Settled – 46

Hearings Scheduled – 11

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 – 0

Pending cases – 2

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

The board requested Mr. Barrett prepare a spreadsheet containing the remaining 2012 appeals containing the property owners contention and values.

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

Mr. Barrett gave handouts of the Sales ratio study and explained to the Board members.

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 06/03/2014

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log: Nancy Edgeman - There are currently 2 of the 2012, 14 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: 35--15-A-001 (A 28x80 2002 Cavalier Manufactured Home)

Owner Name: GAYTON, BOBBY C & CINDY L

Tax Year: 2014

Owner's Contention: Owner was billed on the mobile home digest in error. Home is included as dwelling in Appellant's homesteaded property.

Determination:

1) Value under contention is \$ 42,067

2) For the 2013 tax year, Home was listed on the Real Property Digest as an improvement to the real estate.

a) The Tax Commissioner's website does not list tax bills on homesteaded mobile homes, therefore there is no record online concerning this home.

b) This account exists in the Assessors files back to the 2003 tax year.

c) Since the account began, this Home has been on the Real Property Digest (Homesteaded).

3) The Board dealt with this property in its meeting of 05/07/2014.

a) At that time, the issue before the Board was the removal of the homestead exemption from this for the 2013 tax year.

b) The Board approved the re-instatement of the homestead exemption for 2013 tax year (and continuing).

c) A notice affirming the reinstatement of the exemption was sent to the Appellants (notice date – 05/16/2014), and E&R form correcting the 2013 real property bill was submitted to the Tax Commissioner's Office.

d) As of this date, the 2013 bill on this property remains unpaid.

4) Overlooked at that time was the fact that, with the initial removal of the homestead exemption, the Cavalier had been added to the mobile home digest for the 2014 tax year. This bill was printed and mailed 4 months prior to the Board's initial consideration of this case.

a) On 05/02/2014 the Appellants paid the 2014 mobile home bill on the Cavalier.

b) According to the Appellants, they were under the impression they were paying the corrected 2013 real property bill.

5) With the Board's action of 05/07/2014, the homestead was re-instated for 2014 and the Home added to the Real Property digest.

Recommendations:

1) The amount due on the 2014 Cavalier bill should be voided.

2) An Error & Release form refunding the entire amount of taxes paid on the Cavalier per the 2014 bill should be submitted to the Tax Commissioner's Office.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

VII. Covenants:

a. Map/Parcel: 68-38

Property Owner: GIL SMITH / BILLY PURYEAR

Tax Year: 2014

Contention: Mr. Puryear contends he filed for Covenant on Map / Parcel 68-38 at the same time he applied for covenant for Map / Parcel 68-128A. Owner states he received tax credit for Map / Parcel 68-128A but not Map / Parcel 68-38. Owner is requesting property tax record be corrected. Owner is

requesting a refund for overpayment for 2013 tax year due to the absence of the credit on Map / Parcel 68-38.

Determination:

1. The Assessors Office has researched and determined the application for "Current Use Assessment" on map 68-128A is on file in the clerk of courts records in deed book 521 page 684 (see copy attached).
2. The application for map 68-38 is not on file in the clerk of courts records.
3. The original application files in the Assessors Offices were searched for this application. The application for Map / Parcel 68-38 was not found.

Recommendation: Since there was no records found of the Covenant, I recommend denying the 2013 refund and approval for the 2014 Covenant application.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: All

b. Map/Parcel: 61-21

Property Owner: BARBARA ANNETTE CUMMINGS

Tax Year: 2014

Contention: Filing for new Covenant for 164 acres of agriculture land. Owner received exemption for Covenant in 2013. Owner contends she wasn't aware the Covenant had expired with husband's death. Owner contends she never received anything from Assessors office in 2013.

Determination:

1. This is a new Covenant beginning in 2014. Ms. Cummings husband passed away in September 2012. Ms. Cummings came in when she received his renewal letter. She did not know the covenant should have been put in her name upon his death.
2. Research indicates that the total acreage is 166, Per O.C.G.A 48-5-7.4 (a) (1) (B) 164 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant for 2013 on 164 acres of agriculture land due to no notification from our office concerning the expiration upon his death.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 Yes 1 No

VIII. REQUEST FOR REFUND:

a. Motor Vehicle: 2008 Montana Mountaineer 5th wheel camper

Property Owner: SPURGEON WILLIAM OTIS

Tax Year: 2014

Contention: Owner has 2008 Montana Mountaineer 5th wheel camper. The value has not depreciated from year of purchase to present. Requesting refund for taxes paid in error.

Determination: According to motor vehicle registration receipts provided by property owner the value of the Camper has remained at \$13,600 since date of purchase. The 2014 tax value was reduced by the tax commissioner to \$8,320 when the property owner complained.

Recommendation:

Requesting guidance from the Board of Assessors on how to handle the refund request.

Reviewer: Nancy Edgeman

Motion to send to the Tax Commissioner & County Commissioners office to handle:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: 3 yes 1 no

b. Motor Vehicle: 2003 GMC SIERRA 2500

Property Owner: WILLIAM OTIS SPURGEON

Tax Year: 2014

Contention: Owner bought truck new in 2003. Vehicle has not depreciated from year of purchase to present. Owner is requesting refund on taxes paid in error.

Determination:

1. Vehicle is a 2003 GMC Sierra 2500 Crew cab with 97,436 miles.
2. On the Georgia Department of Revenues website they have a link for Vehicle Ad Valorem Assessment value. Below is a list of the States Assessed value they paid taxes on versus value from Ga Dept of Revenue's website. (See value forms in file)

| State Value (taxes were paid) | | Website |
|-------------------------------|----------|----------|
| 2013 | \$12,460 | \$4,410 |
| 2012 | \$12,460 | \$5,080 |
| 2011 | \$12,460 | \$5,500 |
| 2010 | \$12,460 | \$5,500 |
| 2009 | \$12,460 | \$5,500 |
| 2008 | \$12,460 | \$7,530 |
| 2007 | \$12,460 | \$7,700 |
| 2006 | \$12,460 | \$8,340 |
| 2005 | \$12,460 | \$8,560 |
| 2004 | \$12,460 | \$10,500 |

1. NADA value on the vehicle for clean retail is \$12,475 (assessed value \$4,990)
2. Kelley Blue book value for very good condition is \$12,460 (assessed value \$4,984)

Recommendation:

Requesting guidance from the Board of Assessors on how to handle the refund request.

Reviewer Nancy Edgeman

Motion to send to the Tax Commissioner & County Commissioners office to handle:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: 3 yes 1 no

IX. ADDITIONAL:

- a. Mr. Wilson suggested discussing the office copies policy. (discuss at next meeting)
- b. Ballard & Clark needed from Mr. Barker – Mr. Barker signed Affidavit
- c. Digest Seminar in Ringgold – Requesting approval for Roger, Kenny, Nancy, & Leonard to attend.

Motion to approve attendance to Seminar:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

Mr. Barrett thanked the board for approving his vacation for Friday, May 30, 2014

Mr. Richter stated he would not be attending the meeting of June 11, 2014.

Mrs. Edgeman inquired about the reappointment paperwork for Mr. Wilson and Mr. Barker.

Meeting Adjourned @ 10:35 am

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: William M. Barker (top), Hugh T. Bohanon Sr. (second line), Gwyn W. Crabtree (third line), Richard L. Richter (fourth line), and Doug L. Wilson (bottom line).