

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 18, 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 @ 9:03 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes June 11, 2014
The Board of Assessor's acknowledged.

II. BOA/Employee:

a. Time Sheets

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

c. Emails:

- 1. 2015 Budget Suggestions (tabled from 6/11/2014 meeting)
- 2. 2012 Appeal Log (last weeks item) – The board requested an appointment with Donna Wright for next meeting. Donna Wright does not want to be present but wants the appraisal she submitted to be considered.
- 3. 2014-2015 Course Schedule
- 4. Vicki Lambert retirement celebration (Mr. Barker suggested sending Ms. Lambert a Chattooga cook book.)
- 5. qpublic golf tournament
- 6. Email blast low resolution
- 7. 2014 July tax sale list

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 – 51**
 - Hearings Scheduled –9**
 - Pending cases –11**
- 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 11 hearing scheduled at this time.

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

Mr. Barrett explained that in preparing for the 2014 assessment notices that are scheduled to go out by July 1st that Ms. Finster has 12-14 returns to enter, and Mr. Espy is checking the house completion list.

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 168

Leonard Reviewing: 2

Pending appeals: 10

Closed: 150

BOEQ with Sales Analysis: 6

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: 28

Total appeals reviewed Board: 10

Leonard Reviewing: 17

Pending appeals: 17

Closed: 8

Includes Motor Vehicle Appeals

Appeal count through 06/18/2014

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 - **The Board acknowledged**

VI. APPEALS:

a. Map / Parcel: 46-38-LT-22

Property Owner: Christopher A. and Melissa Duncan

Tax Year: 2012 & 2013

Contention: Two plus acres with no road frontage. No way it's worth 12 grand.

Appraiser Note: Had a field visit on 6/9/2014. This property 46-38-LT-22 joins appellant property 46-38-L29.

Determination:

1) Subject is in district 1 with a land factor code of 1. The acreage is 2.18 acres with a land value of \$11,990. The land was purchased in 2010 for \$8,000; this gives a sales price per acre of \$3,670. The unit

price is \$5,500. The subject is on the high end of the value per acre scale at \$5,500, the comps average value per acre is \$5,225.

2) Subject property 46-38-LT-22 joins 46-38-L29, which is also subject's property. The property 46-38-L19 is located on the road and has good frontage. The 2.18 acre tract that joins is off of road with no road frontage. The tract 46-38-L19 land value is \$3,325 per acre. The tract 46-38-LT-22 is valued at \$5,500 per acre.

3) The comps are all neighbors. The average acreage of comps is 5.62. The average land value of comps is \$25,562. The average land value of the comps is \$4,930.

Recommendation: It is recommended to set the land value at \$7,249 and the unit price at \$3,325 for a value per acre of \$3,325. This would be consistent with the property owner's property that joins this one. It is recommended these changes be made for 2012, 2013 and applied to future year as well. It is also recommended that refunds be applied to 2012 & 2013.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

b. Map / Parcel: T17-94

Property Owner: Kerri Carroll

Tax Year: 2013

Contention: Bought property in 2012, transfer was not applied.

Determination:

1) Subject bought the property on April 17th 2012 from Kenneth V. Tomlin per deed book 599 page 1.

2) Transfer was not done for the 2013 tax year, so no letter was sent out for the new property owner to apply for homestead.

3) Ms. Carroll came into the office on 5/14/2014 to see why her transfer of property was not done.

Recommendation: Recommendation is to send Ms. Carroll an assessment notice so that she will have the right to appeal the value of the property. Do a bill correction for the 2013 tax year and apply for refund for Mr. Kenneth Tomlin for paying tax bill for 2013 tax year. Ms Carroll has filled out homestead exemption dated 5/14/2014 which is after the deadline for this exemption to be filed. Due to transfer not being done and no assessment notice sent out so property owner would have known to appeal and apply for homestead, it is also recommended that the homestead be applied for 2014 tax year, since the error occurred in our office.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

c. Map / Parcel: 63-65

Property Owner: Billy T. Williams and Joan W. Williams

Tax Year: 2013

Appraiser Note: Covenant Documentation

Determination:

1) Map and parcel 63-65 and 63-63B had a transfer in 2013.

2) The transfer was per deed book 613, page 251-252. Also a plat was recorded per plat book 12, page 87

3) After researching property it was determined that a Covenant covered 63-63B, however no indication of documentation for a Covenant for 63-65.

4) The map and parcel 63-65B has been combined with 63-65 for 2014 tax year.

Recommendation: Recommendation is to have property owners to inter into a new Covenant for tract 63-65.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

VII. COVENANTS:

a. Map/Parcel: 30-2

Property Owner: NANCY ANN DIXON

Tax Year: 2014

Determination:

While researching the 2013 transfers with existing Covenants for possible breach the following was discovered:

1. Documentation from Clerk of Courts that property had been transferred from Johnny J. Dixon to Nancy Ann Dixon on July 23, 2013

2. Researched records from Clerk of Courts and determined that Nancy Ann Dixon had filed an order of years support July 23, 2013

3. Researched Obituaries and determined Johnny J. Dixon passed away August 6, 2012. (Per O.C.G.A 48-5-7.1(j) (3) Covenant is Void.)

Recommendation: Requesting the Boards Recommendation on how to handle. Owner received exemption for 2013 tax bill.

Reviewer Nancy Edgeman

Motion to send letter to property owner's a-c explaining the breach, calculation sheet showing penalty, and new application:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 Yes 2 No (Chairman voted due to tie)

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

Property Owner: RUBY DIXON PETTIT

Tax Year: 2014

Determination:

While researching the 2013 transfers with existing Covenants for possible breach the following was discovered:

1. Documentation from Clerk of Courts that property had been transferred from DURWARD L PETITT to RUBY DIXON PETITT on April 26, 2013

2. Researched records from Clerk of Courts and determined that an Assent of Executor to Devise was filed by Ruby Dixon Pettit on 4/26/2013.

3. Researched Obituaries and determined Durward L. Pettit passed away November 16, 2012. (Per O.C.G.A 48-5-7.1(j) (3) Covenant is Void.)

Recommendation: Requesting the Boards Recommendation on how to handle. Owner received exemption for 2013 tax bill.

Reviewer Nancy Edgeman

c. Map/Parcel: 40-9

Property Owner: Margaret N McGregor, William R Nelson Sr., William R Nelson Jr.

Tax Year: 2014

Determination:

While researching the 2013 transfers with existing Covenants for possible breach the following was discovered:

1. Documentation from Clerk of Courts that property had been transferred from Mary Meadows Nelson to Margaret N. McGregor, William R Nelson Jr & William R Nelson Sr on March 22, 2014

2. Researched Obituaries and determined Mary Meadows Nelson passed away June 18, 2011.
(Per O.C.G.A 48-5-7.1(j) (3) Covenant is Void.)

Recommendation: Requesting the Boards Recommendation on how to handle. Owner received exemption for 2012 & 2013 tax bill.

Reviewer Nancy Edgeman

Motion to send letter to property owner's a-c explaining the breach, calculation sheet showing penalty, and new application:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 Yes 2 No (Chairman voted due to tie)

VIII. EXEMPTIONS:

a. Property Owner: REX D LANEY

Tax Year: 2014

Contention: Mr. Rex Laney visited the office on June 12, 2014 and wanted to file for Veterans exemption for 2014 and request a refund for 2013. During his visit he presented the following.

Determination:

1. Letter from the Department of Veterans Service dated 05/21/2012. This letter states that in their opinion Mr. Laney's Service connected disability is 80%.

2. Letter from the Department of Veterans Affairs dated 06/2//2014 stating Mr. Laney's eligibility for free hunting and fishing license. This letter states that Mr. Laney is eligible to receive service connected benefits at the 100% rate.

3. Confused about one letter stating 80% and one stating 100% I emailed Wesley Phipps at the Georgia Department of Veterans affairs to clarify the question. Mr. Phipps stated that Mr. Laney is 100% exempt from property taxes. (See email in file)

Recommendation: My recommendation is to apply the exemption to 2014 with no refund for 2013 due to the documentation being dated June 2, 2014.

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

VII. ADDITIONAL:

1. Mr. Wilson suggested discussing the office copies policy - Tabled from 5/28/2014 (leave as is)

2. Discuss the adoption of the 2014 values – Tabled from 6/4/2014

Motion to adopt 2014 values:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

3. Harris printing Company Purchase agreement

Mr. Barker - Chairman signed Purchase agreement

4. RE: GREEN BLAZER

Leonard and I have noted that there is a front tire that has steel showing and needs to be replaced. The other front tire has a badly worn outside shoulder. The way the tires are worn indicates that there is an alignment issue also. The rear tires also very close to reaching the wear indicators. I have called for some prices and have listed them below. Please let me know how to proceed.

SUMMERVILLE TIRE

Wrangler RT/S –set \$440	these are the tires that are currently on the truck.
2 \$220	these tires perform very well.

Radial Wrangler-set \$364	these tires are less aggressive than what is currently
2 \$182	on the truck. They are somewhat more aggressive than
	The highway tire.

Highway tire - set \$312
2 \$156

REECE TIRE

Wrangler RT/S –set \$396	these are the same tire quoted by Summerville Tire.
2 \$198	the set is \$44 less. 2 are \$22 less.

Radial Wrangler-set \$324	these are the same tire quoted by Summerville Tire.
2 \$162	the set is \$40 less. 2 are \$20 less.

WHITE'S ALIGNMENT

Quote for alignment is \$30.

I did ask Summerville Tire & Reece Tire for a price on used tires and they had none available. My recommendation is that we replace the tires immediately. I also recommend that we purchase the Wrangler RT/S tires due to their performance and 4x4 capabilities.

Randy Espy (Photos available)

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: 3 yes 1 abstained

Mr. Barrett apologized for not having the spreadsheet prepared the Board requested from meeting of June 11, 2014 with the 2013 appeals for the Board of equalization but hopes to have this complete soon.

Mr. Barrett requested vacation for June 20th & 23rd 2014.

Motion to approve vacation request:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

Board of Assessors discussed the Budget with the deadline being June 30, 2014 to be turned in to Mr. Winters. Mr. Bohannon and Mr. Wilson had prepared preliminary budgets to be discussed. The Board of Assessors main concern was adding a new person. Salaries, Education, Retirement, and Aerial Photography were also discussed as important. Mr. Barker, Chairman entertained a motion to present the new budget to Mr. Winters.

Motion to present budget:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

Meeting adjourned: 10:22

William M. Barker, Chairman

Hugh T. Bohannon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

