

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 23, 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 @ 9:00 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes July 16, 2014

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

II. BOA/Employee:

a. Checks

The Board of Assessor' acknowledged receiving

a. Emails:

a. 2014 Chattooga County Assessment notices

b. Randy Espy pay change

Motion to use latest adopted pay scale:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: 3 yes 1 abstained

The Board suggested getting the adopted pay scale and letter with official signature from the Commissioners office to keep on file in the Assessors office.

c. 2013-2014 digest comparison

Mr. Barrett is reviewing and hopes to have ready for next board meeting.

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.

The Board of Assessors acknowledged that email was received

a. Total 2012 Certified to the Board of Equalization – 67

Cases Settled – 66

Hearings Scheduled – 1

Pending cases – 1

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

Cases Settled – 14

Hearings Scheduled – 1

Pending cases – 1

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

The Board acknowledged there are 2 hearing scheduled at this time.

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

Mr. Barrett explained that he and Mrs. Edgeman are still working on the 2013 appeal log.

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 180

Leonard Reviewing: 0

Pending appeals: 3

Closed: 176

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 7/22/2014

2014 Appeals taken: 28

Total appeals reviewed Board: 10

Leonard Reviewing: 17

Pending appeals: 17

Closed: 10

Includes Motor Vehicle Appeals

Appeal count through 07/22/2014

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

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

Motion to accept values proposed by Plum Creek agent on properties under FLPA and Leave property values as is on other properties and extend an invitation to discuss.

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Map / Parcel: 64-17 & 64-21A

Property Owner: Debra and Michael Taylor

Tax Year: 2014

Owner's Contention: Map and Parcel 64-17 2.00 acre tract was combined with 64-21A for total of 10.33 acres. Map is showing combined.

Appraiser Note: This map and parcel 64-17 was combined with 64-21A.

Determination:

- 1) The Taylors had on 64-21A 1.42 acres with there residence. On 64-17 they had 2.00 acres.
- 2) On June 17th 2013, the Taylors acquired 7.13 acres in two tracts from Estate of Tressie Williams Estus, per Deed Book 616, Page 543.
- 3) The Taylors spoke with me about this transaction in January, and wanted to combine this property all together for a total acreage of 10.55 acres.
- 4) This would have been combined property of 64-21 with 64-17.

Recommendation: It is recommended that map and parcel 64-17 be deleted, so that there will not be a duplication of record.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

VII. EXEMPTIONS:

- a. **Map/Parcel: Jo Ann Hughes**
Property Owner: 38B-22
Tax Year: 2014

Contention: Owner: Filing for age 70 exemption and hopes the Board will let her have it for 2014. Ms. Hughes did not see the Ad in the paper.

Determination:

Ms. Hughes filed for Homestead on July 10, 2014. Per O.C.G.A 48-5-45 application must be received no later than April 1.

Recommendation: Send letter of denial with application instructions for 2015.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

VIII. MISC ITEMS :

- a. Property:** Manufactured Home listed on map 38-148
Location given as 348 James Street, Summerville

Issue: The location is vacant – Home cannot be identified.

Years: 2008 - 2013

Determination:

1. Account first appears on Manufactured Home Digest in this name in 2008.
2. Manufactured Home Tax Bills for 2008 to 2013 are outstanding.
 - a. Satellite imagery indicated the presence of a Manufactured Home at this location for years 2005, 2007, and 2010.
 - b. 2011 Image seems to show this location vacant.
3. The Home was listed in the name of Miguel Arrendondo Bonilla – other than this Home, the tax office has no other record of a Miguel Arrendondo with either real estate or manufactured homes in Chattooga County.

Appraiser's Request

1. Requesting permission to void manufactured home bills for 2008 – 2013 as uncollectible. (This is a standing request by the Tax Commissioner to help keep the billing records from being congested with uncollectible bills)
2. Requesting permission to remove this Home from the County's tax records as we are unable to locate or identify it.

Reviewer Roger Jones

Motion to accept Appraisers request:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

- b. Property:** Manufactured Home listed on map 38-148
Location given as 352 James Street, Summerville

Issue: This location is vacant – Home cannot be identified.

Years: 2008 - 2013

Determination:

4. Account first appears on Manufactured Home Digest in this name in 2008.
5. Manufactured Home Tax Bills for 2008 to 2013 are outstanding.
 - a. Satellite imagery indicated the presence of a Manufactured Home at this location for year 2005.

- b. Images for 2007, 2010 & 2011 seem to show this location vacant.
- 6. The Home was listed in the name of Terry Wayne Pettyjohn – other than this Home, the tax office has no other record of a Terry Wayne Pettyjohn with either real estate or manufactured homes in Chattooga County.

Appraiser's Request

- 3. Requesting permission to void manufactured home bills for 2008 – 2013 as uncollectible. (This is a standing request by the Tax Commissioner to help keep the billing records from being congested with uncollectible bills)

Requesting permission to remove this Home from the County's tax records as we are unable to locate or identify it.

Reviewer Roger Jones

Motion to accept Appraisers request;

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

- b. Assessor's office received Exempt property notices from Harris printing with no addresses. Telnet does don't show an address in the system. Requesting the BOA's recommendation as to how to handle issue with no address.

Mr. Barker suggested sending the notices as a group to where they need to go.

IX. INVOICE:

i. LexisNexis inv # 61260371 Date 7/10/2014 Amt. \$15.06

ii. LexisNexis inv # 6126038x Date 7/10/2014 Amt. \$15.06

The Board of Assessors reviewed, approved, & signed

Mr. Barrett requested vacation for July 25 & 29, 2014. The Board of Assessors approved.

Mrs. Crabtree inquired if Mr. Barrett was reviewing Mr. Espy's field work. Mr. Barrett replied he had reviewed some of it but didn't have time so he ask Mr. Espy to go over his own field work to double check.

Mr. Wilson stated a new mobile home is on Railey road. Mr. Barrett replied he will let Mr. Jones know.

Mr. Richter stated several mobile homes have been moved onto Butler Dairy Road

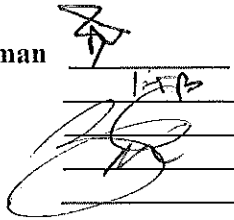
Mr. Barker suggested Mr. Barrett put up a 911 map in the board room.

Mr. Bohannon inquired about the cases going to the BOE and if each employee was going to the meeting representing their own cases. Mr. Barrett replied that all employees are handing their own appeals with the Board of Equalization.

Mr. Bohannon also suggested field works needs to be done and suggested handling the field work in groups. Mr. Barrett discussed with the board the valuation and equity problems in the 2013 Sales ratio study. The Board discussed the different problems indicated and possible solution.

Meeting adjourned: 10:02

William M. Barker, Chairman
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
Richard L. Richter
Doug L. Wilson



Handwritten signatures of the five individuals listed to the left, each on a horizontal line.