

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of June 1, 2016

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Present</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Present</b> <b>Leonard Barrett – Present</b> <b>Nancy Edgeman - Present</b>
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Meeting called to order @ 9:02 a.m.

APPOINTMENTS: None

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for May 25, 2016  
BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Time Sheets**

BOA reviewed, approved, & signed

**b. Emails:**

1. James D. Bearden Exemption letter
  2. 476 Burton rd Trion GA 30753
  3. Computer Equipment
- BOA acknowledged receiving emails

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

Requesting BOA acknowledge that email was received

**a. Total 2015 Certified to the Board of Equalization – 29**

Cases Settled – 29

Hearings Scheduled – 0

Pending cases – 0

**b. Total TAVT 2013-2016 Certified to the Board of Equalization – 41**

Cases Settled – 41

Hearings Scheduled – 0

Pending cases – 0

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

BOA acknowledged there are 0 hearing scheduled at this time.

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

**NEW BUSINESS:**

**V. Appeals:**

**2016 Appeals taken:** 45  
**Total appeals reviewed Board:** 1  
**Pending appeals:** 44  
**Closed:** 1  
**Includes Motor Vehicle Appeals**  
**Appeal count through 5/31/2016**

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.  
BOA acknowledged

**VI: APPEALS**

**a. Map & Parcel:** 49 124  
**Owner Name:** Kim Windle James  
**Tax Year:** 2013, 2014, 2015

**Owners Contention:** I received the above referenced property in a divorce in 2011. My homestead was erroneously removed by the Tax Assessors Office at this time. I request a refund for 2013, 2014 and 2015.

**Findings:** In 2011 Ms. James was awarded this property through a divorce settlement. There was homestead on this property at that time. The exemption stayed on until after the tax bills went out for 2012. At the beginning of 2013 when the transfer was done in our office the homestead exemption was removed from this account. Ms. James came into the office to check to see why she did not have homestead any more. At this time we saw the error and we ask her to file an appeal to correct this.

**Recommendation:** I am recommending refunding Ms. James the difference in what she paid for 2013, 2014, and 2015 and what it should have been with the homestead in place. Also put the homestead back on for 2016. The refund amount for 2013 (\$54.14) for 2014 (\$53.42) for 2015 (\$52.55) for a total refund of \$160.11.

**Reviewers Signature:** Cindy Finster  
**Motion to accept recommendation:**  
**Motion:** Mr. Richter  
**Second:** Mr. Bohanon  
**Vote:** All that were present voted in favor

**b. Map / Parcel:** 81-6  
**Property Owner:** Vanessa Guice Lindsay  
**Tax Year:** 2016

**Owner's Contention:** Acreage should be 62 acres not 65 acres. Request refund.

**Appraiser Note:** Property is located on North Little Sand Mountain Road. After deed research per deed book 582 page 725 dated 1/6/2011, this property maps out at 62 acres. Deed does say more or less, however after mapping deed on aerial it maps at 62 acres.

**Recommendation:** It is recommended to correct acreage in future year and refund for 2013 - 2015 per Ga. Code 48-5-241 or 48-5-380.

**Reviewer:** Kenny Ledford  
**Motion to accept recommendation:**  
**Motion:** Mr. Richter  
**Second:** Mr. Wilson  
**Vote:** All that were present voted in favor

c. Map / Parcel: 18-13

Property Owner: Margaret Faye Yarbrough

Tax Year: 2016

**Owner's Contention:** Map and parcels 18-13, 18-14, and 18-14a should have been combined with covenant and exemptions for a total of 73.25 acres.

**Appraiser Note:** Property is located on Yarbrough Road. Property owner had filed for a new covenant at the appropriate time and wanted properties combined. It appears I failed to combine properties.

**Recommendation:** It is recommended to combine properties for future and correct bills for the 2016 tax year.

**Reviewer:** Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Map / Parcel: 72-18C

Property Owner: Tammy Hix Swanson

Tax Year: 2016

**Owner's Contention:** Property owner states property value stayed the same after deeding off acreage to son. See Attachment Letter.

**Appraiser Note:** Property is located off of Gore Subligna Road. Property owner did deed off 6.55 acres to son. The property is under covenant. The property before the acreage split was 73.96 acres with a land access factor of 2.498. After the acreage split the acreage is 67.41 acres with a land access factor of 3.123. This made the land increase in value to \$84,003. It was \$74,548.

**Recommendation:** It is recommended to leave value at \$84,003.

**Reviewer:** Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Map / Parcel: 58-10

Property Owner: William R Brown, Jr

Tax Year: 2016

**Owner's Contention:** This is land only no buildings. Should have value of \$14,500. Re-classed as flood zone. Property owner researched with real estate agent and assessor appraiser indicated this property is in flood zone.

**Appraiser Note:** Property is located on River Bluff Drive. This property is at the end of the cul-de-sac. The property is all in the flood zone.

**Determination:**

1. Property owner has 7.38 acres with good access. The land value is \$31,435. The value per acre is \$4,259. This property was purchased in 2014 for \$14,500. This is a sales price per acre value of \$1,965.
2. Neighborhood comps average acreage is 5.89 acres. The average land value is \$26,202. The average value per acre is \$4,623. The average sales price per acre is \$4,623.
3. All comps are in flood zone.

4. Two recent sales in 2014 would put the sales price per acre at \$1,469. These are adjoining tracts being also in flood zone.
5. The sales price per acre for the subject property at the purchase price would be \$1,965 per acre. This would be a total FMV of \$14,500. This was a purchase in 2014.

**Recommendation:** It is recommended to set FMV at \$14,500 for 2016 tax year and for future year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

**Vote:** All that were present voted in favor

**f. Property:** L01--9 ACC Bldg 001 12x48 1973 Sheraton by Redman Homes.

**Home Owner:** COLEY, JEFF

**Years:** 2013 - 2016

**Contention:** TAXABILITY

**Determination:**

1. The value under contention is \$ 6,895.
2. It is the contention of the Appellant that he lost possession and ownership of this mobile home in 2012, and therefore is not liable for the taxes levied against this home since that date.
3. The home is legally titled in the name of "Lenora Gayler".
  - a. Ms. Gayler was also owner of the real estate at this time.
  - b. Since 1993, there have been 6 transfers of this real estate. It appears that each time it was the intent of the purchaser to acquire the mobile home as well.
  - c. Only the original deed (from Gayler to Cranmore) does NOT contain the sentence, "Said property having a mobile home located thereon and containing .21 acre." It is in all 5 following deeds.
  - d. However, there was never transfer of the mobile home title.
4. The current occupant of the home reports that she is paying rent to the current owners of the real estate.
5. This account has outstanding bills back to tax year 2013.
  - a. It appears that none of the "owners" realized there was a separate bill on this home.
  - b. It appears that beginning with the 2008 tax year, the principle that the home did not automatically transfer with the land was finally applied.
  - c. However, the ID number reference was never checked to confirm that the account was in the proper name.

**Recommendations:**

1. Correct the name of this account to reflect the legal title holder per the Georgia Motor Vehicle Certificate of Title Act.
2. Use the Land Owner's mailing address, sending all official communication "in care of"
3. Prepare an Error and Release Form for the Tax Commissioner making these corrections for the 2016 tax year.
4. These corrections were made in Future Year XXXXs on 05/11/2016.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

**Vote:** All that were present voted in favor

g. Property: 9--32 ACC Bldg 003 12x52 1975 manufactured home of unknown make/model.  
 Home Owner: SENTELL, EUNICE LLOYD  
 Years: 2016

**Contention:** TAXABILITY

**Determination:**

1. The value under consideration is \$ 2,340.
2. This home was included in a batch decision by the BoA concerning Homes destroyed / not Locatable on the 2015 digest. This action was taken 09/03/2015.
  - a. FMV 2010 to 2015 were set at -0-.
  - b. Tax Commissioner's records show that values and tax amounts were voided.
  - c. Home was supposed to have been deleted from the county tax rolls, but was included in the 2016 mobile digest in error.

**Recommendations:**

1. Set the 2016 value of this account to -0-.
2. The home had previously been deleted from the county tax records in Future Year XXXXs, evidently this was done after the creation of the 2016 mobile home digest.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

**VII: COVENANTS**

a. Property Owner: Matthew & Patricia Brown  
 Map & Parcel: 73-501  
 Year: 2016

**Contention:** Filing continuation Covenant.

**Determination:** Office discovered Covenant application had not been continued when purchased in November 2015. No continuation letter was located.

**Recommendation:** Approve Continuation application for 8.98 acres. Acreage is less than 10 acres; however law didn't change to provide relevant records until 2012.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

**b. 2016 Covenants filed in lieu of an appeal**

DATE FILED	MAP & PARCEL	NAME	ACREAGE
5/23/2016	36-86	HOSMER ALEX & SARAH	20.77
5/17/2016	20-11	AKREN JOSEPH POA MATTHEW	229
5/17/2016	74-26	EVERETT SCOTT CARTER	78
5/17/2016	74-23	EVERETT SCOTT CARTER	33
5/23/2016	43-43	HUBLER NANCY H ESTATE	156
5/23/2016	33-3	HUBLER NANCY H ESTATE	140
5/23/2016	32-7	HUBLER NANCY H ESTATE	330
5/23/2016	44-11	HUBLER NANCY H ESTATE	226
5/19/2016	84-16	DAWSON VICKIE JO & ALLISON EUBANKS	137.6

5/19/2016	78-1	DAWSON VICKIE JO & ALLISON EUBANKS	150.5
5/24/2016	25-36	MORGAN SHAWN, KAREN, T, & MORGAN NORTHUP	145
5/24/2016	41-124C-CC	BERMAN SANDFORD J	13.33
5/24/2016	69-5	JONES JEANETTE	61.5

**Recommendation: I recommend approval.**

**Reviewer: Nancy Edgeman**

**Motion to approve Covenants listed above:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All that were present voted in favor**

**c. 2016 COVENANT FILED IN CONJUNCTION WITH AN APPEAL**

5/26/2016	67-33A	BOWMAN SUZANNE HURLEY	65.31
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**Recommendation: I recommend approval.**

**Reviewer: Nancy Edgeman**

**Motion to approve Covenant:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All that were present voted in favor**

**VIII: MISC. ITEMS (addendum)**

**a. 2016 County and School Preliminary Digest Numbers**

1. Countywide currently shows an approximate \$14 million increase in real and personal property at the gross level. Likewise there is a net increase to the digest due to an approximate \$ 600,000 reduction in various exemptions. Mobile Homes also show an increase of approximately 738,000. However, these numbers are somewhat offset by a \$ 7.7 million reduction in timber and motor vehicle values. Bottom line is a net increase in the countywide digest of approximately \$ 8.36 million.

$(14,776,782 + 599,904 - 1,072,800 - 6,679,130 + 737,954 = \$ 8,362,710 \text{ net increase})$

2. The County School digest currently shows an approximate \$11.4 million increase in real and personal property at the gross level. Likewise there is a net increase to the digest due to an approximate \$ 356,000 reduction in various exemptions. Mobile Homes also show an increase of approximately 738,000. However, these numbers are somewhat offset by an approximate \$ 9 million reduction in timber and motor vehicle values. Bottom line is a net increase in the county school digest of approximately \$ 3.58 million.

$(11,427,698 + 355,944 - 1,072,800 - 7,871,520 + 737,954 = \$ 3,577,276 \text{ net increase})$

Please keep in mind that these are *preliminary* numbers and are expected to change somewhat between now and final adoption.

The 2016 appeal period does not expire for approximately 27 more days; revaluation totals have not been calculated for county and school roll back purposes; millage allowances for insurance premiums and sales tax revenues have not been calculated as yet; nor have FLPA grant re-imbursement number been worked. (All of these require the finalization of the net digest)

With that in mind, I would still like to request that these preliminary numbers be released to the Tax Commissioner, County Commissioner, and the County School system, so they can begin making budget and millage rate calculations

## 2016 PRELIMINARY NUMBERS &amp; COMPARISON WITH 2015

05/31/2016

2015			2016			COUNTYWIDE
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	19,153	193,809,579	RESIDENTIAL	20,337	206,020,433	12,210,854
AGRICULTURAL	1,951	48,895,554	AGRICULTURAL	2,311	52,337,436	3,441,882
PREFERENTIAL	3	236,688	PREFERENTIAL	3	236,688	0
CONSERVATION	1,678	64,876,175	CONSERVATION	1,728	66,432,771	1,556,596
FOREST LAND	25	6,709,324	FOREST LAND	27	5,074,599	-1,634,725
COMMERCIAL	1,931	46,966,622	COMMERCIAL	1,984	45,338,496	-1,628,126
INDUSTRIAL	106	104,019,355	INDUSTRIAL	140	103,821,358	-197,997
UTILITY	44	19,481,000	UTILITY	78	20,509,298	1,028,298
TOTALS	24,891	484,994,297	TOTALS	26,608	499,771,079	14,776,782
EXEMPTIONS	8,127	128,315,088	EXEMPTIONS	8,085	127,715,184	599,904
TIMBER	41	2,165,192	TIMBER	26	1,092,392	-1,072,800
MOTOR VEHICLES	17,740	30,012,110	MOTOR VEHICLES	15,439	23,332,980	-6,679,130
MOBILE HOMES	1,906	6,224,571	MOBILE HOMES	1,879	6,962,525	737,954
NET DIGEST	395,081,082		NET DIGEST	403,443,792		8,362,710

## 2016 PRELIMINARY NUMBERS &amp; COMPARISON WITH 2015

05/31/2016





2015			2016			SCHOOL
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	17,801	182,144,117	RESIDENTIAL	18,922	193,583,431	11,439,314
AGRICULTURAL	1,946	48,627,056	AGRICULTURAL	2,306	52,046,258	3,419,202
PREFERENTIAL	3	236,688	PREFERENTIAL	3	236,688	0
CONSERVATION	1,670	64,464,827	CONSERVATION	1,720	66,022,309	1,557,482
FOREST LAND	25	6,709,324	FOREST LAND	27	5,074,599	-1,634,725
COMMERCIAL	1,839	43,721,849	COMMERCIAL	1,891	42,000,095	-1,721,754
INDUSTRIAL	75	55,029,098	INDUSTRIAL	82	52,390,216	-2,638,882
UTILITY	36	18,349,324	UTILITY	68	19,356,385	1,007,061
TOTALS	23,395	419,282,283	TOTALS	25,019	430,709,981	11,427,698
EXEMPTIONS	8,127	103,448,220	EXEMPTIONS	7,727	103,092,276	355,944
TIMBER	41	2,165,192	TIMBER	26	1,092,392	-1,072,800
MOTOR VEHICLES	17,740	30,012,110	MOTOR VEHICLES	14,691	22,140,590	-7,871,520
MOBILE HOMES	1,906	6,224,571	MOBILE HOMES	1,879	6,962,525	737,954
NET DIGEST	354,235,936		NET DIGEST	357,813,212		3,577,276

Motion was made by Mr. Bohanon to approve the preliminary digest numbers listed above presented by Roger Jones, and send to Tax Commissioner, County Commissioner, and the County School system, Seconded by Mr. Wilson, all that were present voted in favor.

Mr. Wilson made to motion to enter into Executive Session at 9:55am under the provisions of O.C. G. A 50-14-3(6), Seconded by Mr. Bohanon, all that were present voted in favor. Mr. Wilson made a motion to exit Executive Session at 10:09pm, Seconded by Mr. Richter, all that were present voted in favor.

**Meeting Adjourned at 10:14AM**

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

**Chattooga County**  
**Board of Tax Assessors**  
**Meeting of June 1, 2016**