

DRAFT



Bartow County Assessors
135 W. Cherokee Ave., Suite 126
BOA Regular Meeting Minutes
March 15, 2023
8:30 A.M.

Board Members Present: Howard Smith (HS), Freddy Wehunt (FW), Stanley Warren (SW)

Staff Present: Jarrod Roberts (JR), Dayleane Allred (DA), Clint Evans (CE)

1-2. The meeting was called to order by HS. There was a motion by FW and second by SW to approve the February meeting minutes. Motion carried.

3. There was a motion by SW and second by FW to appoint JR as Chief Appraiser. Motion carried.

4. There was a motion by SW and second by FW to formally congratulate Dayleane Allred (Deputy Chief Appraiser/Assistant Department Head) and Monique Clouse (Real Estate Supervisor) on their new positions within the Bartow County Tax Assessors Office. Motion carried.

Old Business:

Refunds- Tabled from the February 2023 BOA Meeting. The Board members reviewed the document titled "A Resolution of the County Commissioner of Bartow County Sitting for County Purposes for the Purpose of Adopting a County Policy Related to Property Ad Valorem Tax Adjustments and Payment Refunds and for Other Purposes at the Regular Meeting of the Commissioner of Bartow County held on March 8, 2023" (See Attachment #1) which outlines situations that are refundable and situations that are non-refundable; granting the BOA the authority to grant or deny refund requests based on these policies. There was a motion by FW and second by SW to adopt these documented policies as official BOA policy. Motion carried.

There was a motion amendment by FW with a second by HS to make the effective date of the BOA policy be 4-1-2023. Motion carried.

New Business:

- a. A list of CUVA Approvals (See Attachment #2) were submitted for the Board's approval. There was a motion to approve by SW and second by FW. Motion carried.

- b. A list of CUVA Denials (See Attachment #3) were submitted for the Board's approval. There was a motion to approve the denial of CUVA for the listed properties by FW and second by HS. Motion carried.
- c. A list of CUVA Releases (See Attachment #4) were submitted for the Board's approval. There was a motion to approve the CUVA Releases by SW and second by FW. Motion carried.
- d. Refund Request- E005-0002-008- Christopher Adam Harrison- This parcel was appraised as 8.4 acres for the 2022 tax year in error as it is actually 3.791 acres. Mr. Harrison documented the correct acreage with a recorded warranty deed filed 1-6-2021 and survey (See Attachment #5). There was a motion by HS and second by SW to approve the refund request for the 2022 tax year. Motion carried.
- e. Refund Request- 0034-0675-001- Charles and Martha Lochridge- This parcel has been appraised as 2.75 acres in error as it is actually 1.70 acres. The legal description in the deed book was reviewed by the appraisal staff and it was determined that 1.7 acres is the correct acreage (See Attachment #6). There was a motion by FW and second by HS to approve the refund request for the previous three tax years. Motion carried.
- f. Refund Request- 0100D-0002-067- Donnie McCary- This parcel was appraised for the 2021 tax year with a 100% complete newly constructed home. Mr. McCary documented that the home was not complete on the January 1, 2021 assessment date by providing a Certificate of Occupancy dated 8-9-2021. There was a motion by SW and second by FW to adjust the home to 50% complete for the 2021 tax year and refund the difference. Motion carried.

Next regularly scheduled meeting to be held on April 12, 2023 at 8:30 A.M.

There was a motion to adjourn the meeting by FW and a second by SW.

Meeting adjourned.

Approved by:

Howard Smith (Chairman)

Freddy Wehunt

Clint Evans (Reporting Secretary)

Stanley Warren

Bartow County Board of Assessors

Regular Meeting Agenda

March 15, 2023

8:30 A.M.

1. Call to Order – Howard Smith, Chairman
2. Approval of minutes February 16, 2023
3. Old Business:
 - Refunds – Tabled from last month.
4. New Business:
 - a. CUVA approvals
 - b. CUVA denials
 - c. CUVA releases
 - d. Refund request for E005-0002-008
 - e. Refund request for 0034-0675-001
 - f. Refund request for 0100D-0002-067
5. Set next meeting date. Wednesday April 12th?
6. Adjourn.

ATTACHMENT #1

A RESOLUTION OF THE COUNTY COMMISSIONER OF BARTOW COUNTY SITTING FOR COUNTY PURPOSES FOR THE PURPOSE OF **ADOPTING A COUNTY POLICY RELATED TO PROPERTY AD VALOREM TAX ADJUSTMENTS AND PAYMENT REFUNDS** AND FOR OTHER PURPOSES AT THE REGULAR MEETING OF THE COMMISSIONER OF BARTOW COUNTY HELD ON MARCH 8, 2023.

WHEREAS, the Bartow County Tax Assessor's Office does, from time to time receive requests for refunds of property ad valorem taxes paid by individuals who have discovered that an error exists on their property records; and

WHEREAS, in accordance with O.C.G.A. § 48-5-380, the County Commissioner has granted authority to the Bartow County Board of Tax Assessors to grant or deny refunds based on information received by the Tax Assessors' Office; and

WHEREAS, the Tax Assessors' Office has created policies for granting refunds and desires to establish said policies by Resolution; and

WHEREAS, the Tax Assessors' Office and the Board of Tax Assessors does hereby request the Commissioner's approval to establish said refund policies by Resolution; and

WHEREAS, the County Commissioner deems it to be in the best interest of Bartow County and the citizens thereof to officially establish policies and procedures for Property Ad Valorem Tax adjustments and refunds.

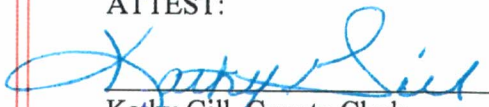
NOW THEREFORE BE IT RESOLVED AND IT HEREBY IS RESOLVED by the virtue of the authority vested in the Commissioner by law, the Commissioner does hereby grant the Bartow County Board of Tax Assessors the authority to grant or deny Property Ad Valorem Tax Refunds based upon the policies as set forth herein:

- The Bartow County Tax Assessors Office and the Board of Tax Assessors may adjust assessments to correct clerical errors and may approve a refund to the property owner for any overage paid over the most recent three-year period.
- Record keeping discrepancies not related to clerical errors are not refundable.
- If the property owner does not file a return or appeal providing the correct information related to said property, the appraiser shall use the information available to assess the property and therefore refunds should not be approved.

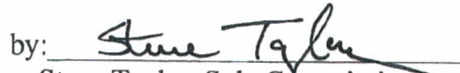
BE IT FURTHER RESOLVED pursuant to O.C.G.A. §36-1-25 and that certain Resolution of the Commissioner of Bartow County adopted on July 13, 1994, the policies established by this Resolution are incorporated herein by reference with the original of which being maintained by the Clerk of the Commissioner in the County Clerk's office as a permanent document of the County.

SO ADOPTED this 8th day of March, 2023.

ATTEST:


Kathy Gill, County Clerk

BARTOW COUNTY, GEORGIA

by: 
Steve Taylor, Sole Commissioner



BARTOW COUNTY

Steve Taylor, Sole Commissioner

BOA POLICY REQUEST – March 2023

REFUND REQUESTS

According to O.C.G.A. 48-5-380, the authority to grant or deny refund requests has been granted to the Board of Assessors by Bartow County Commissioner Steve Taylor, based on the policy below.

Clerical errors may be corrected via adjusted assessment and refund for the past three years. Examples of clerical errors are: \$10,000 keyed which should have been \$1,000. A building assessed on the wrong parcel. A homestead exemption code keyed incorrectly.

However, record keeping discrepancies not related to clerical error are not refundable. Non-clerical discrepancies are records where “best information available” was used to produce an assessment. For example: a property listed with a finished basement which is later discovered to be unfinished. If the property owner did not make a return or file an appeal providing the correct information, the appraiser had no option but to use best information available. Refunds should not be approved. Furthermore, the lack of appeal demonstrated the owners agreement of the property value.

Policy approved:



Steve Taylor, Sole Commissioner

ATTACHMENT #2

Bartow BOA Meeting 3/15/23

CUVA approvals

0008-0936-002	Holt Family Proerties LLC	Cattle
0010-1240-003	Dennis R Rhodes	Hay
0013-0275-001	Joel M Boss	Cattle
0013-0276-001	Joel M Boss	Cattle
0013-0276-002	Joel M Boss	Cattle
0014-0084-001	Ann F Bridges	Timber
0018-0003-001	Earl Everett JR	Timber
0026-0232-002	Iris Jane Burch	Timber / Hay
0026-0249-001	Iris Jane Burch	Timber
0028-0529-008	Brian L Sutterfield	Hay / Timber
0029-0558-002	Wanda B Love	Hay
0029-0845-001	Estate of Cliff Martin	Cattle
0030-1099-004	Robert L Warren JR	Cattle/Hay/Timber
0034-0534-001	Levi Obanion	Timber
0034-0537-001	Perrin Cole Law	Hay
0036-0119-001	Martha Ann Gravitt	Timber
0036-0119-002	Martha Ann Gravitt	Timber
0056-0564-001	Clyde Wilson Jackson Trust	Timber
0083-0212-004	Scott McMillian Jones	Timber
0084-0213-001	Scott Jones	Timber
0086-0245-009	Refugio Lopez	Cattle, horses, timber
0086-0246-004	Laura Allison Walker Woods	Hay, Timber, Sheep, goats, pigs, ponies, chickens.
0086-0267-001	Gordon K Mortin	Timber
0086-0277-005	Gordon K Mortin	Timber
0086-0278-001	Gordon K Mortin	Timber
0087-0240-002	Michael R Howren	Hay & Cattle
0087-0287-001	Steven F McNeel	Hay & Horses
0087-0287-006	Patrick M Joyce	Hay & Cattle
0087-0289-011	James Ronald Smith	Cattle & Trees
0095-1123-002	Robert M Crowder	Timber
0095-1254-001	Nettye Sue Tumlin	Timber
0095-1266-001	Nettye Sue Tumlin	Timber
0099-0147-004	Kathryn A Hays	Cattle
0100-0004-004	Kenneth Roy Berger	Timber

Bartow BOA Meeting 3/15/23

CUVA approvals

0103-0218-003
0103-0288-001
0106-0183-002
0108-0248-001
0113-0209-002
C099-0001-005
W001-0002-015-1

Doris McMillian
John C Vaughan
Roger W Moss
Khamh Thang
Debra S Dance
Clyde Wilson Jackson Trust
Larry A Richards

Hay & Timber
Cattle
Timber
Chicken houses & Timber
Timber
Timber
Hay

ATTACHMENT # 3

CUVA denials
03/15/2023

Parcel	Owner	Notes
0011-0947-002	Wandle Mace	Only 25% is used for hay half of property is under power lines
0031-1133-010	Ryan Bassett	Under 10 acres bi supporting documents
0095-1123-001	Edna Sharon Jordan Cline	No evidence of farming not a timber property
0116-0952-001	Morris Irrevocable Trust	Wedding Venue on site up and running
0116-0953-001	Carol Craig Morris	Parking Lot on site for wedding Venue

ATTACHMENT # 4

Bartow BOA Meeting 3/15/23

CUVA releases

<u>Parcel</u>	<u>Owner</u>	<u>Reason for Release</u>
0008-0936-002	Holt Family Properties LLC	Expired
0010-1240-003	Dennis R Rhodes	Expired
0013-0275-001	Joel M Boss	Expired
0013-0276-001	Joel M Boss	Expired
0013-0276-002	Joel M Boss	Expired
0014-0084-001	Ann F Bridges	Expired
0026-0232-002	John Burch	Expired
0026-0249-001	Jane Burch	Expired
0028-0529-008	Brian L Sutterfield	Expired
0029-0558-002	Wanda B Love	Expired
0030-1099-004	Robert L Warren JR	Expired
0034-0534-003	Michael Obanion	Expired
0034-0537-001	Perrin Cole Law	Acres wrong release
0036-0119-001	Martha Ann Gravitt	Expired
0036-0119-002	Martha Ann Gravitt	Expired
0056-0564-001	Clyde Wilson Jackson Trust	Expired
0057-0223-006	Randall D James	Expired
0084-0213-001	Roger S Race	Expired
0086-0245-009	Refugio Lopez	Expired
0086-0267-001	Gordon Mortin	Expired
0086-0277-005	Gordon Mortin	release due to death
0086-0278-001	Malinda Mortin	Expired
0087-0240-002	Michael R Howren	Expired
0087-0287-001	Steven F McNeel	Expired
0087-0287-006	Patrick M Joyce	Expired
0087-0289-011	James Ronals Smith	Expired
0095-1123-001	Marsha Lynn Wilson	release due to death
0095-1254-001	Tumlin JE Estate	Expired
0095-1266-001	Tumlin JE Estate	Expired
0099-0147-004	Topham Kyle J Estate	release due to death
0103-0218-003	Jerry Sam McMillan	Expired
0103-0288-001	John C Vaughan	Expired
0103-0183-002	Roger W Moss	Expired
0113-0209-002	Debra S Dance	Expired
0116-0952-001	Morris Irrevocable Trust	Expired
0116-0953-001	Carol Craig Mossis	Expired
C099-0001-005	Clyde Wilson Jackson Trust	Expired
W001-0002-015-1	Larry A Richards	Expired

I, Adam Harrison, overpaid
property taxes in 2022.
Address 201 Puckett Rd SE, Emerson,
Ga. I paid taxes on 8.4 acres,
and only own 3.79 acres. I
would like my overpayment to
be refunded. Thank you!

C. Adam Harrison
Adam Harrison
2/20/2023

ATTACHMENT
#5

RECEIVED
FEB 20 2023

BARTOW COUNTY
Board of Assessors

Year	Acreage	Land Value	Home Value	Acc Value	Total Value
2022	8.400	\$ 94,500	\$ 390,654	\$ -	\$ 485,154
2022 Revised	3.791	\$ 44,663	\$ 390,654	\$ -	\$ 435,317

After Recording Return To:
Leslie Vaughan Simmons, PC
1105 North Tennessee Street
Cartersville, GA 30120

FILED IN OFFICE
CLERK OF COURT
01/26/2021 01:28 PM
MELBA SCOGGINS, CLERK
SUPERIOR COURT
BARTOW COUNTY, GA

File Number: 20-716
Parcel ID: E005-0002-008

REAL ESTATE
TRANSFER TAX
PAID: \$90.00

Melba Scoggins

PT-61 008-2021-000378

Warranty Deed

This indenture made this 25th day of January, 2021 between, **Syble Joyce Camron**, as party or parties of the first part, (henceforth referred to as "Grantor"), and **Christopher Adam Harrison**, as part or parties of the second part, (henceforth referred to as "Grantee").

WITNESSETH that: Grantor, for and in consideration of the sum of TEN AND 00/100 (\$10.00) Dollars and other good and valuable considerations in hand paid at and before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, has granted, bargained, sold, aliened, conveyed and confirmed, and by these presents does grant, bargain, sell, alien, convey and confirm unto the said Grantee:

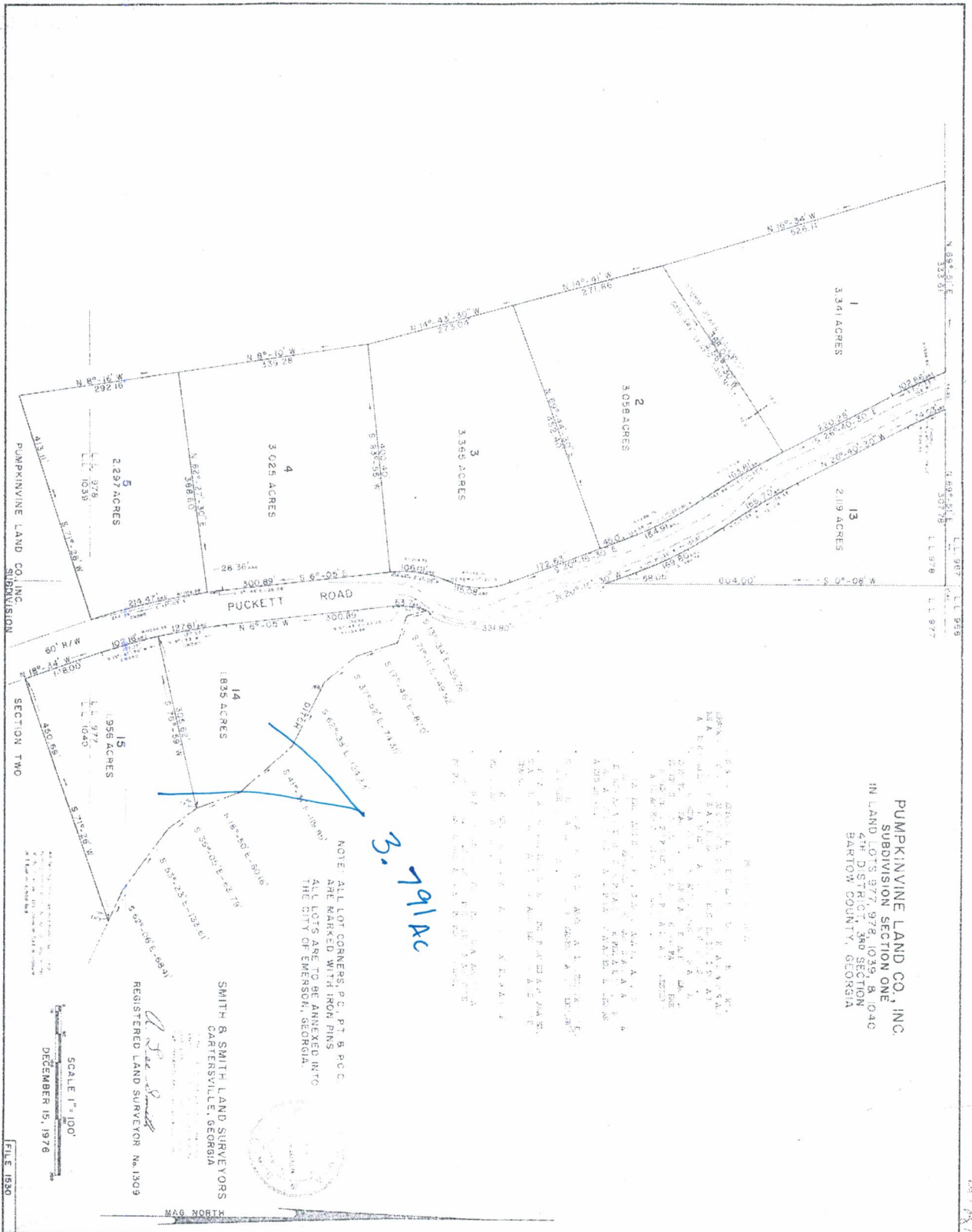
All that tract or parcel of land lying and being in Land Lots 977 and 1040 of the 4th District, 3rd Section of Bartow County, Georgia; and being Lots 14 and 15 of the Pumpkinvine Land Co., Inc. Subdivision, Section One, as shown on that plat recorded in Plat Book 7, Page 151, of the Bartow County, Georgia records. Said plat is incorporated herein for a more full and accurate description of the property.

This Deed is given subject to all easements and restrictions of record, if any.

TO HAVE AND TO HOLD the said tract or parcel of land, with all and singular the rights, members and appurtenances thereof, to the same being, belonging, or in anywise appertaining, to the only proper use, benefit and behoove of the said Grantee forever in FEE SIMPLE.

AND THE SAID Grantor will warrant and forever defend the right and title to the above described property unto the said Grantee against the claims of all persons whomsoever.

IN WITNESS WHEREOF, Grantor has hereunto set grantor's hand and seal this day and year first above written.



PUMPKINVINE LAND CO., INC.
 SUBDIVISION SECTION ONE
 IN LAND LOTS 377, 978, 1039, & 1040
 4TH DISTRICT, 3RD SECTION
 BARTOW COUNTY, GEORGIA

NOTE - ALL LOT CORNERS, P.C., PT. B, P.C.C.
 ARE MARKED WITH IRON PINS
 ALL LOTS ARE TO BE ANNEXED INTO
 THE CITY OF EMERSON, GEORGIA.

SMITH & SMITH LAND SURVEYORS
 CARTERSVILLE, GEORGIA
 REGISTERED LAND SURVEYOR No. 1309

SCALE 1" = 100'
 DECEMBER 15, 1976

FILE 1530

Dec 23 1976
 Randy Jefferson

AV7 07/15/76

191

Refund Request

ATTACHMENT #6

Charles & Martha Lockridge
21 Burgess Mill Rd
Euharlee, Ga 30145

1-10-2023

This is concerning our property at the above address and the taxes we overpaid. We have been paying for 2.75 acres while there is only 1.75 acres.

This is the second letter concerning this. The first was delivered around last of Oct. or first of Nov. 2022. We were told we would get at least three years for the overpaid amount. Charles went back later in 2022 to check on it, was told it was being looked at.

We appreciate that the acreage was corrected at that time on court records, but we would like the overpayment issued as we live on Social Security and it would be useful.

Thanks

Martha Lockridge
Charles Lockridge
770-324-3062
770-382-7779

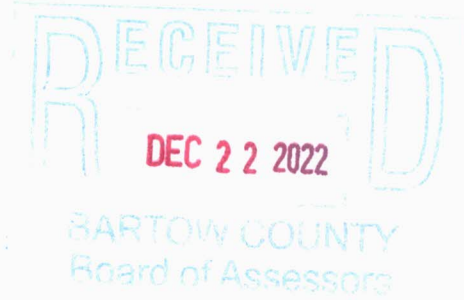
RECEIVED
JAN 10 2023

BARTOW COUNTY
Board of Assessors

TO: BARTOW Co Tax Comm.

Charles + Martha Lockridge
21 BURGESS Mill Rd

Eucharlee, Ca 30145



OUR property at 21 Burgess Mill Rd
Eucharlee Ca does not have 2.75
ACRES. It is more like 1.75 or AROUND
that ACRES. We have been paying for
MORE ACRES all these YEARS. PLEASE
give refund for extra charges.

LL674

Charles E. Lockridge
Martha Lockridge

10-20-22

PARCEL REVIEW REQUEST

ACTION TAKEN

<input checked="" type="checkbox"/>	CHECK/CORRECT AC	<input type="checkbox"/>	APPEAL REVIEW	<input type="checkbox"/>	RETURN REVIEW
<input type="checkbox"/>	CHECK/CORRECT PARCEL INFORMATION				
<input type="checkbox"/>	OTHER				

DESCRIPTION

UPON INVESTIGATION, BASED ON LEGAL DESCRIPTION LOCATED IN DEED BOOK 627 PG 485 IT WAS DETERMINED THAT THE CORRECT AC FOR PARCEL 0034-0675-001 WAS INDEED **1.70 AC INSTEAD OF THE 2.75 AC LISTED IN WINGAP.** AC WAS CORRECTED IN WINGAP FOR 2023 DIGEST.

COMPLETED BY		DATE	
D CHATMAN		12/29/2022	
RESPONDED TO CUSTOMER	DATE OF RESPONSE	METHOD OF RESPONSE	

1/5/2023

ATTACHMENT #7

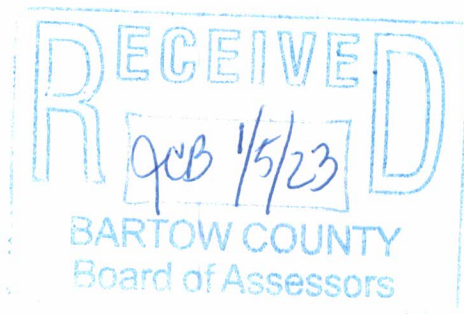
PARCEL ID# 0100D-0002-067-23 BLUESTONE WAY

Property purchased in 4/17/2020, STARTED BUILDING IN SUMMER 2020. HOUSE WAS NOT COMPLETED UNTIL August 2021. CALLED COUNTY TO DISPUTE VALUE, WAS INFORMED TO FILE APPEAL IN 2022. ON 1/5/23 WAS IN THE BOE AND TOLD BY JARROD ROBERTS THAT WE SHOULD HAVE APPLIED FOR A REQUEST OF REFUND AS THE HOUSE SHOULD NOT HAVE BEEN VALUED AT THE FULL AMOUNT AS REFLECTED ON THE TAX BILL AS IT WAS NOT COMPLETED AT THAT TIME.

Donnie E McLary Sr



706-266-1165



Certificate of Occupancy

Bartow County Building Inspections
135 W. Cherokee Ave, Ste 120
Cartersville, GA 30120

Building Permit #: 20060072

Occupancy Type: Single-Family

Name of Building or Space: Lot 67 Rowland Springs Estates

Location: 23 Bluestone Way, 30121

Building Code: 2018 IRC

Floor Area: 2264

Permitted By: McCary Jr, Donnie E

Comments: 3 Bedrooms, 3 Bathrooms

This certifies that to the best of the County's knowledge at the time of final inspection, the structure appeared to be in substantial compliance with applicable County Codes. It does not imply that the cosmetics, such as painting, trim, etc. have been completed. No oversight by the Building Inspector shall excuse violation of any ordinance of Bartow County.

Issuance Approved By: Derron Brown

Date: 08-09-2021

Year	Acreage	Land Value	Home Value	Acc Value	Total Value	Notes
2021	0.77	\$ 50,000	\$ 250,520	\$ -	\$ 300,520	At 100% complete
2021 Revised	0.77	\$ 50,000	\$ 125,260	\$ -	\$ 175,260	At 50% complete