

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of March 16, 2011

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Attending:

Hugh Bohanon, Chairman  
William Barker

Richard Richter

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- I. Meeting called to order 9:00 am.
  - a. Leonard Barrett, Chief Appraiser – present
  - b. Wanda A. Brown, secretary - present

**OLD BUSINESS:**

**I. BOA Minutes:**

- a. **Meeting Minutes March 10, 2011** – Board reviewed, approved and signed

**II. BOA/Employee:**

- a. Board members to receive checks were not present
- b. Time Sheets: PE 03/16/2011 – Board reviewed, approved and signed

**III. Assessors Office Budget:** Report monthly after receiving monthly printout from Jason Winters, Commissioner – PE January 31, 2011 emailed to BOA

- a. Need to review account 2210 (GSI renewal contract is the large percentage spent) – BOA verification requested on where this should be charged. Ms. Martha has created a separate account for Technical Services-Computers. She asked for verification from Mr. Bohanon as to removing GSI Renewal \$3,959 from account #2210 and placing on the newly created account # 101550521301. Mr. Bohanon verified placing GSI Renewal \$3,959 in account #101550521301.

**IV. Appeal Report: NO CHANGES TO DATE** – BOA acknowledged

- a. Appeals Filed – 100
- b. Appeals Reviewed by BOA – 93
- c. Appeals Remaining – 7

**V. BOE Report:** BOA acknowledged

- a. Total cases certified to the Board of Equalization – 43
- b. Cases Reviewed – 22
- c. Total Cases Remaining For Review – 16

**VI. Employee Group Session:** Next group session date June 1, 2011.

**VII. Pending Appeals, letters, covenants & other items:**

- a. **39D-30: Durham, Bill:** applying for covenant on .34 acres – Mr. Durham brought in documentation of agricultural use for BOA review – Mr. Durham was applying for covenant on 9.60 acres map/parcel 18-27F as follows:
  - i. Requesting BOA's approval of this covenant
  - ii. Motion to approve covenant: Mr. Barker
  - iii. Second: Mr. Richter
  - iv. Vote: all in favor
- b. **18-27F: Durham, Bill:** applying for covenant on 9.60 acres – Pictures were taken by field representatives and submitted as documentation as well as Mr. Durham's documentation of purchases and sales for animals and feed.

- c. **73-43-B: Lowry, Ross:** applying for covenant on 1.23 acres adjoining the 121.09 acre farm of Charles Lowry (father) –
  - i. **Charles Lowry brought the application back on March 15, 2011 without any bona fide proof of agricultural use.** Mr. Lowry stated that his son planted a few trees and bushes and discussed with Leonard Barrett, chief appraiser that this probably wouldn't qualify.
  - ii. For Board to review, approve or deny covenant
    - 1. Motion to deny covenant: Mr. Barker
    - 2. Second: Mr. Richter
    - 3. Vote: all in favor
- d. **19-12: Hawkins, Robert: 2010 appeal:** Requesting appointment with the Board – Letter mailed requesting his response to make an appointment.
  - i. **UPDATES:** Called left message for Mr. Hawkins Friday, March 4, 2011. He told Roger previously that he received our letter but did not give Roger a definite answer on whether or not he is still interested in meeting with the Board. Mr. Hawkins has not responded to our letter or phone message left for him March 4.

Mailed Mr. Hawkins' letter March 11, 2011 requesting his response in 7 days within receipt of letter per BOA minutes 3/10/2011. His response is due March 22, 2011.

**BOARD ACKNOWLEDGED**

**e. 68-96: Jenkins, Lester G. 2010 tax billing:**

APPLICATION MAILED JANUARY 3, 2011 – Spoke with Mr. Jenkins January 25, 2011. His office should be mailing his application soon – Also, he intends to combine the two parcels. – Received Mr. Jenkins' application, however, there was no notary stamp with the signature.

Mailed Mr. Jenkins application back to him March 11, 2011 requesting notary stamp. His response is due by April 1, 2011.

**BOARD ACKNOWLEDGED**

**f. Fisher, Shirley: Various Parcels: 2010 billing: ON HOLD**

**Contention:** owner's representative, Steve Baker, indicated he had filed an appeal for property owner on all property she owned or had an interest in. No notice of action has yet been received.

**Findings:** no appeal forms can be found on file. Mr. Baker and Mrs. Fisher has visited office in past to discuss property values with documents supporting ownership, billing and contentions. Documents have not been located.

**Recommendations:** request agent provides replacement documents and signed copies of appeal forms. Copy of appeal requested from Ms. Fisher's representative, Steve Baker. Letter delivered to Steve Baker and mailed to Shirley Fisher requesting response within 7 days per BOA minutes March 10, 2011.

**BOARD ACKNOWLEDGED**

**g. 34-5: Dean, Jack c/o Betty Dean: 2011 Refund Request**

Chad is requesting a refund for Jack Dean, Map and Parc. 00034-00000-005-000 The homestead has been left off of this property in error since 1996.

UPDATE MARCH 15, 2011. Chad mailed a letter to Ms. Dean requesting copy of her birth certificate.

**BOARD ACKNOWLEDGED**

**h. 40-85: Reynolds, Vera J.: Refund Request: Tax years 2008-2009:**

- i. **Contention:** House burned 8 years ago and owner has still paid taxes.
- ii. **Determination:** Pictures and research by Field Representative shows that the house is not livable, has been gutted.

- iii. Suggestion: Refund for 2008, 2009 and change 2010 tax bill.
  - 1. BOA requested pictures – minutes of March 9, 2011.
  - 2. Anissa has submitted photos of inside and outside of house for March 16, 2011.
    - a. Motion to approve refund for 2008, 2009 and change 2010 tax bill
    - b. Motion: Mr. Barker
    - c. Second: Mr. Richter
    - d. Vote: all in favor

#### **NEW BUSINESS:**

##### **VIII. Appeals:**

##### **Z DBA Express Inn & Suites: 2010 appeal: BOA APPOINTMENT SCHEDULED MARCH 16, 2011 WITH PROPERTY TAX LLC TO REPRESENT THE PROPERTY OWNER.**

Contention: owner submitted appeal form stating: “no like sale has occurred in the past two years to substantiate the value. Like properties are not assessed uniformly. Income does not support value.” Also, owner submitted copies of income tax returns for years 2007, 2008 and 2009 as documentation and a letter of authorization for Property Tax America LLC to represent the owner in the appeal.

Findings: Subject property is a 2 story motel located on approximately 1.3 acres at 14364 Highway 27, Trion, Georgia. The subject building is masonry built in 1997. It consists of 30 units, a lobby, a pool and typical parking area. The property was purchased by current owner in 2003 for \$750,000. The current tax value is \$861,268 (land \$125,930/building \$735,338) and has been the same since tax year 2006. The property was returned at a value of \$575,930 for tax year 2010.

Based on study compiled by field staff, the motel building is valued in line with other motels in Chattooga County. It is valued at \$57.68 per square foot compared to other motels ranging from \$25.29 to \$67.55 per square foot. The most similar comparable is map S28-3A (Coach Inn) valued at \$55.48 per square foot for the building.

While the owners’ contention indicated no sale of motels occurred in the last two years to substantiate value, the following sales were found. Research on the GAAO commercial sales web site yielded sales of motels in neighboring counties. Sales during the years 2008 and 2009 occurred in Chattooga, Catoosa, Gordon and Walker County. One sale was in Chattooga, one in Catoosa, three in Gordon and one in Walker County. Those sales had overall sale prices per square foot ranging from \$34.94 to \$108.53 per square foot and a median sale price per square foot of \$52.49. The overall value per square foot of the subject is \$71.39 per square foot (including land, pool, paving etc.). Based on contact with the Assessors Offices in each of these counties, these properties were not determined to be sales between related parties. Some was non-functioning or distressed sales, none had renovations done after the purchase. The sold property nearest in age to the subject was built in 1983 (14 years before the subject). It sold for \$68.53 per square foot overall in July of 2008 and is located at 915 Highway 53 East in Gordon County. It is also near the Interstate, a chain motel (Days Inn) and has a chain restaurant (a Cracker Barrel and KFC) nearby. Maps and photos are taken from Google to substantiate this data. To better verify the condition of the comparables a visit to the properties should be made.

Owner’s income tax returns indicate the income stream has been steady for the years 2007, 2008, and 2009. Based on this data compared to the property, the occupancy rate has averaged 29.8% for the three years and was 30.2% for 2009. According to data retrieved from the GAAO website, average hotel occupancy rates for the first of the year 2009 were 50% and near the end of the year 60%. The average for the year 2009 was about 55%. These rates according to the data chart were about 10% below the 2008 rates through the course of the year. The occupancy rate for the subject was about 25% below the Synovus study compiled for the GAAO. Because the income stream has been steady, the subject does not seem to be affected by the market as much as other motels may be affected. The subject income stream stayed steady from 2008 to 2009 while the average in the Synovus study dropped approximately 10%. To better determine the affect of the market on the income stream of the subject, operating cost should be obtained. Also, for comparison purposes, the income data should be reviewed for the comparables.

Based on the descriptive data of the subject and the comparable sales data found so far, the subject seems to be in the \$650,000 to \$700,000 range. \$56 per square foot is in the midrange of this estimate and results in a value

estimate of \$675,584. This estimate is above the median sale price per square foot (\$52.49) of all transactions in the study. Note: a comparison based on a sale price per room should also be made (other counties did not have this data on file based on phone conversations).

Recommendation: A total value of \$675,584 is recommended for tax year 2010. Contact owner and representative to schedule an appointment. Also, follow up market studies are recommended for motels for tax year 2011.

Appointment was scheduled March 16, 2011 with the BOA to meet with property and their representative.

The property owner's representative left message with Cindy Finster that they would not be able to attend and requested opportunity to fax all documentation defending their contention.  
The BOA took no action today – add back to agenda at later date

**IX. Conservation Covenants:** None to present at this time

**X. Exempt Properties:** No report

**XI. Information Items & Invoices:**

- a. **2011 Construction Guide:** Heartland Construction Group: Invoice #S20110308-35: Amount Due \$99.00 – BOA signed invoice approved
- b. **Email:** Legislative Issue: John Scott: Two Bills of great concern SB 234 & HB 381: BOA reviewed.
- c. **Email:** Attorney Corbin & Mr. Bohanon correspondence with Leonard pertaining to Ballard & Clark.- BOA acknowledged
- d. **Timber Tax:**

Timber Sales: 2011: Chad would just like to keep the board up to date on the timber tax situation. Chad has furnished the board with a list showing which property owners have been sent a letter, when that letter was mailed and if they have filled out a PT-283T form with the assessor's office. Chad would also like the board's decision on what the next steps should be if the property owners do not fill out the appropriate PT-283T form with the assessor's office. If no PT 283T file, follow up first with 2<sup>nd</sup> letter, then site visit and inspection.

BOA acknowledged and instructed Wanda to email Timber list to all Board members.

**XII. Request for Information:**

a. **T12-2: Turner, John & Deborah:**

- i. Contention: News reporter visited office week of 3/7/2011 to inquire of the value on this property. Reporter indicated concern about relationship of the value of subject property to particular property on Race Horse Drive.
- ii. Findings: Subject property is located on 1.29 acres at 20 Green Meadow Lane in Trion Georgia. Property is valued at total of \$104,454 for tax year 2010. The land is valued at \$11,610 and the buildings at \$92,844. The house is valued at \$92,221 with a value per square foot of \$37.04. This value per square foot is next to the lowest in a range from \$35.56 to \$62.91 per square foot. Subject house is one of the older houses in the subdivision and in the poorest condition. The house has recently burned in January of 2011. Last visited to determine condition was in 2007. Field reviewer indicated condition as of January 1<sup>st</sup> of 2011 would be hard to determine due to fire damage.
- iii. Property in question on Race Horse Drive was not determined.
- iv. Recommendation: Determine property on Race Horse Drive that was a concern. Until more data is compiled, take no action.
  - 1. BOA acknowledged – no action required

**XIII. Refund Request and Billing Errors:**

a. **7A3-10 & 24: H.D. Russell: 2010 billing error:**

- i. Contention: owner contends does not own property. Contends property sold to Donna & Jeffrey Peppers in 2007.
- ii. Findings are as follows:

1. Property is described as blocks 278,298 and 299 Cloudland Park Subdivision.
  2. Owner purchased property 06/22/1089 per deed book 229 page 749.
  3. Owner sold property 08/07/2007 per deed book 530 page 566.
  4. Old owner was billed for blocks 278 and 298 in 2010 bills number 10936 and 10937. The new owner was billed for blocks 278, 298 and 299 in 2010 bill #9776.
  5. Billing for blocks 278 and 298 seem to be duplicated. However, none of the blocks adjoin. Therefore, each block should have separated record.
- iii. Recommendation: Delete the duplicated billing in error in the name of H.D. Russell. Create separated records for each block for tax year 2011.
1. Motion to accept recommendation: Mr. Barker
  2. Second: Mr. Richter
  3. Vote: all in favor

Meeting adjourned: 9:40 a.m. by Mr. Bohanon, Chairman

Hugh T. Bohanon Sr. Chairman  
 William M. Barker  
 David A. Calhoun  
 Gwyn Crabtree  
 Richard L. Richter

10/17/13  
William M. Barker  
A. Richter  
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