

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of April 13, 2011

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Attending:

Hugh Bohanon, Chairman  
William Barker  
Gwyn Crabtree

Richard Richter

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- I. Meeting called to order 9:05 am.
  - a. Leonard Barrett, Chief Appraiser – present
  - b. Wanda A. Brown, secretary - present

**OLD BUSINESS:**

**I. BOA Minutes:**

- a. **Meeting Minutes April 6, 2011** – Board reviewed, approved and signed
- b. **Meeting Minutes March 30, 2011** – Board reviewed, approved and signed

**II. BOA/Employee:**

- a. Board members received checks
- b. Time Sheets PE April 13 – Board reviewed, approved and signed

**III. Assessors Office Budget:** Report monthly after receiving monthly printout from Jason Winters, Commissioner – no report at this time – BOA acknowledged

**IV. Appeal Report:** BOA acknowledged

- a. Appeals Filed – 100
- b. Appeal Decisions by BOA – 96
- c. Appeals Remaining – 4

**V. BOE Report:** BOA acknowledged

- a. Total cases certified to the Board of Equalization – 44
- b. Cases Reviewed – 32
- c. Total Cases Remaining For Review – 1

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

- a. **Employee Annual Reviews Due in April: Chad Bierkamp, Wanda Brown and Cindy Finster** – All three employees have reached their one year anniversary by April 27, 2011. The Board acknowledged and discussed reviews to be submitted by Leonard Barrett, Chief Appraiser.

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

- a. **50-58B, 50-57B01, 39E-48:** Contact Aladdin Representatives to schedule meeting with the Board of Assessor's – BOA agreed.
- b. **Z DBA Express Inn & Suites: 2010 appeal:** Express Inn Suites rescheduled their appointment for 9:30 a.m., 3/30/2011. They will fax the information if they can't make it. **NOTE: No parties from Express Inn Suites or their representative attended the March 30, 2011 meeting. No response or fax has been received from the appellant or their representative as of April 13, 2011. - For BOA to review and give instructions.**

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.

Motion to accept recommendation of \$675,584 total value for tax year 2010 and follow up market studies for motels in tax year 2011.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

#### **NEW BUSINESS:**

VIII. **Appeals:** No appeals to present at this time

IX. **Conservation Covenants:** Board reviewed, approved and signed covenants as follows:

- a. 86-3-E, 86-3-B, 86-3-D: Bailey, Andrew Kennon: applying for covenant on 3 parcels on one application for total of 40.52 acres – **approved**
- b. 22-25: Barr, Richard & Crystal: applying for covenant on 60 acres – **approved**
- c. 28-6: Blalock, Benjamin: applying for covenant on 18 acres – **approved**
- d. 81-17-A: Bradfield, James & Carol: applying for covenant on 20.16 acres – **approved**
- e. 28-3: Bramlett, J.C. Estate: applying for covenant on 112 acres – **approved**
- f. 7A2-209: Cain, Wayne & Jackie: applying for covenant on 13.44 acres – **approved**
- g. 21-47: Cook, Ralph (Ruth): applying for covenant on 44 acres – **approved**
- h. 21-39: Cook, Ralph (Ruth): applying for covenant on 96 acres – **approved**
- i. 31-10: Cook, Ralph (Ruth): applying for covenant on 661.94 – **approved**
- j. 20-21: Evans, Frances: applying for covenant on 27 acres – **approved**
- k. 26-26: Hamby, Jerry Wayne: applying for covenant on 33.74 acres – **approved**
- l. 67-67A: Hicks, J.B.: applying for covenant on 7.48 acres – **approved**
- m. 27-41: Johnson, Donald: applying for covenant on 27-41 acres – **approved**
- n. 79-31-A: McCollister, Dustin & Marcia: applying for covenant on 38.11 acres – **approved**
- o. 73-64: Mitchell, William: applying for covenant on 55.66 acres – **approved**
- p. 81-10: Owens, Chris & Molly: applying for covenant on 10 acres – **approved**
- q. 28-281 Pledger, Thomas C: applying for covenant on 22.42 acres – **approved**
- r. 42-31: Ratliff, Claude: applying for covenant on 119.50 acres – **approved**
- s. 58-10-R07: Salih, Habibullah & Gulzewan: applying for covenant on 17.94 acres – **approved**
- t. 43-21: Strawn, Marcus: applying for covenant on 656 acres – **approved**
- u. 79-32: Surles, Robert: applying for covenant on 446 acres – **approved**
- v. 50-97: Tate, Jim: applying for covenant on 20.70 acres – **approved**
- w. 85-17A: Teems, Jason Lee: applying for covenant on 13.64 acres – **approved**
- x. 79-18 & 19: Veatch, Larry Clayton & Cheryl: applying for covenant on 32.43 acres – **approved**
  - i. Motion to approve all above covenants a-x
  - ii. Motion: Mr. Barker
  - iii. Second: Mr. Richter
  - iv. Vote: all in favor

X. **Exempt Properties:** No report

XI. **Information Items & Invoices:**

- a. April Backup Billing: GSI: Invoice #8266: Amount due \$40.00 – BOA reviewed, approved and signed
- b. Notary Seal/Date Stamp: Chattooga Printing: Anissa Grant: Amt. \$50.75 – BOA approved and signed

XII. **Refund Request and Billing Errors:** No items to present at this time

XIII. **Meeting Adjourned:** 9:30 a.m.

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

HTB  
William M. Barker  
David  
Richard L. Richter

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