

Chattooga County
Board of Tax Assessors
Meeting of July 27, 2011

I. Meeting called to order 9:00 am.

A. Leonard Barrett, Chief Appraiser – present

B. Wanda Brown, Secretary – present

I. **BOA Minutes:**

a. **Meeting Minutes July 13, 2011** – The Board of Assessor’s reviewed, approved and signed. Note: The meeting for July 20, 2011 was post phoned until (today) July 27, 2011.

II. **BOA/Employee:**

a. Board Members received checks.

b. **Assessors Office Budget:** June 30, 2011 Budget Expenditure forwarded to the Board for review. The Board of Assessor’s reviewed.

c. **Assessors Training:** Requesting verification from Board members listed below that these are the course dates they have requested being signed up for.

i. **Registration: Assessor Re-Certification:** Coastal Georgia Center: Savannah: December 6-8, 2011: **Mr. Richter** – Registration form prepared

ii. **Registration: Assessor Re-Certification:** Union County Courthouse: Blairsville: September 7-9, 2011: **Mr. Bohanon** - Faxed registration July 21, 2011: **Mr. Calhoun** - Faxed registration July 21, 2011

1. **The September 7-9 course in Blairsville has been cancelled.**

2. *Mr. Bohanon, chairman is requesting an email from Vicki Lambert confirming class cancellation in Blairsville, September 7-9, 2011.*

3. The Board instructed three board members to be registered for one day course in Macon, GA: Personal Property/Freeport:

a. Motion to approve Bill Barker, Leonard Barrett and Hugh Bohanon to attend the Macon course

b. Motion: Mr. Calhoun

c. Second: Mr. Richter

d. Vote: all in favor

III. **BOE Report:** No Report – The Board acknowledged

a. Total cases certified to the Board of Equalization –

b. Cases Reviewed –

c. Total Cases Remaining For Review –

IV. **Digest Submission Status:** Updates forwarded to the Board via email from Roger Jones – also hard copy available for the Board to review – The Board of Assessor’s reviewed

a. Kathy Brown, Tax Commissioner – Ms. Brown has provided a copy of her request to extend the deadline for submitting the 2011 Chattooga County Digest – Tentative date

set is August 23, 2011. The Board acknowledged Ms. Brown's request of extension and reviewed the response letter accepting her request.

V. Employee Group Session: The Board acknowledged September is the next group session.

VI. Exempt Properties: The Board of Assessor's acknowledged no report at this time.

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

a. Map & Parcel: 80-13 & 79-28A

Owner Name: Touchstone, Zachary

HOLD FOR CANCELLED CHECK

Tax Year: 2011

Recommendations: Place appeal on hold to wait for property owner's bank copy of a cancelled check from the property owner. Upon receipt of cancelled check re-submit the application for the Board to review. A notice was mailed to Mr. Touchstone July 25, 2011 informing him of the request for cancelled check. The Board acknowledges this appeal to be on hold.

b. *Items to discuss Mount Vernon, Mohawk, Best Manufacturing*

i. Mount Vernon Mills – Appeal information forwarded to the Board of Assessor's for review.

ii. Reviewer's recommendation: Request Mount Vernon submission of explanation for trend then if accepted by the Board, adopt 2011 North Carolina table.

1. Motion instructing Leonard Barrett, chief appraiser to contact Mount Vernon Mills requesting trend information to explain the trend.

2. Motion: Mr. Barker

3. Second: Mr. Richter

4. Vote: all in favor

a. The Board of Assessor's also instructed calling a special meeting with Jason Winters, Commissioner to discuss the Mount Vernon and Mohawk appeals once a decision is reached by the Board.

iii. Mohawk:

1. Recommendation made by reviewer: Decline proposal submitted by Mohawk Industries for tax year 2010 and 2011 on map/parcel: 50-058B, 50-57B01 and 39E-48.

a. Motion to accept reviewer's recommendation

b. Motion: Mr. Barker

c. Second: Mr. Calhoun

d. Vote: all in favor

2. Mohawk Industry 2011 returns for map/parcel 50 PP:IF-052-002 and map/parcel 41 PP:IF 010- Personal Property: Recommendation was made to accept these returns.

a. Motion to accept recommendation approving Mohawk's 2011 returns

b. Motion: Mr. Barker

c. Second: Mr. Calhoun

d. Vote: all in favor

- c. The Board questioned status on Best Manufacturing: The Board discussed with Leonard Barrett, chief appraiser.
- d. County Attorney Chris Corbin relayed status on Lige Ray Shaw appeal to the Board Members on July 20, 2011. The Board of Assessor's discussed Mr. Shaw's appeal on July 27, 2011 and made the following decision:
 - i. Motion to approve sending Mr. Shaw's appeal to arbitration
 - ii. Motion: Mr. Richter
 - iii. Second: Mr. Calhoun
 - iv. Vote: all in favor

NEW BUSINESS:

VIII. Appointments: No set appointments – The Board acknowledged

IX. Appeals: Appeal Log 2011: Updated appeal's list emailed to the Board, also hard copy available for review. The Board of Assessor's reviewed and discussed.

- a. **Map & Parcel:** 58-10
- Owner Name:** SCHLACHTER, JANE ELDER
- Tax Year:** 2011

Owner's Contention:

- 1. Property is in flood zone.
- 2. An appeal was filed for tax years 2009 and 2010.
- 3. Its value is excessive.

Determination:

- 1. Property is in flood zone according to the latest FEMA flood maps.
 - a. Only approx. the southerly 2/3rds is in the flood zone (see flood map).
 - b. Soil maps indicate approx. 2/3 of the northerly portion of the tract has the same soil type as the newer built homes to the north of the subject tract (see soil map).
 - c. Soil survey data indicates the soil type (WaB), which is the northerly 2/3 of the tract and is the same as the soil which has new homes built thereon has the following concerns for residential use.
 - i. Building site development has a "moderate" condition to deal with which is "wetness".
 - ii. Sanitary Facilities has a "severe" condition to deal with which is "percs slowly, floods".
 - iii. Soil and water features have a "common" frequency for "very brief" flooding from "Jan-Apr".
- 2. No appeal record was found on file for map 58-10 in computer records or paper file for tax year 2009 and 2010. Records indicate an appeal was filed for tax year 2009 for map 48-72, 48-67 and P05-8.
- 3. Property does not seem to be valued above market value.
 - a. Property is a 9.56 acre tract valued at \$4,190 per acre with a total value of \$40,056.
 - b. 8 tracts of land in the same subdivision near the subject sold from the year 2002 through 2008 at a median value per acre of \$5,421 and an average value per acre of \$5,510. All these lots but one had as much or more area in the flood zone than the subject tract. Also, the subdivision has recorded restriction.
 - c. Sales (30) of vacant small tracts (0.5 to 12 acres) in the year 2010 indicated the median sale price per acre was \$5,775 per acre and an average sale price per acre of \$6,837.
 - d. 5 tracts of land sold (0.76 to 18.47 acres) in 2009 and 2010 having part or all of the property in the flood zone. These properties sold having a median sale price per acre of \$3,947 and an average sale price per acre of \$5,071.

Conclusion:

Based on subdivision sale data, the flood zone sales data and the year 2010 sales data the subject tract should be valued in the per acre range from \$5,500 to \$5,700. At \$5,500 per acre the subject tract would have a market value of \$52,580.

Recommendations:

Leave the subject value for tax year 2011 at the notified value of \$40,056 (\$4,190 per acre).

Motion to accept recommendation: Mr. Barker

Second: Mr. Barker

Vote: all in favor

b. Map & Parcel: T16-98
Owner Name: CRABTREE, ALFRED
Tax Year: 2011

Owner's Contention: VALUE OF PROPERTY FOR 2011 NOT CORRECT PER OCGA §48-5-2(3).

Determination: 1) Manufactured Home is not on the tax digest, it is billed separately on the Mobile Home digest – therefore its value is not reflected on the 2011 Annual Notice of Assessment sent to Mr. Crabtree.

2) Per PT-61 on record with the GSCCCA, the selling price for this property was \$ 9,000. Per the Crabtrees, this selling price included, the land, the manufactured home and any outbuildings existing on the property at the time of purchase.

3) Per OCGA §48-5-2(3) "Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year."

4) The January T-40 received on the Mobile Home (after BOTA adjustments) indicated a value of \$ 13,620. The June LGS-360 received on the land and outbuildings on this account reflected a total value of \$ 7,854. Combined, the total FMV for items located on this parcel would be \$ 21,474. According to the Crabtrees, this is \$ 12,474 more than the cited code section will allow.

Recommendations: 1) Correct 2011 Mobile Home bill 0016 to reflect a value of \$ 6,020.

2) Correct the values of the following real property as follows:

a. 18 x 25 Carport - \$ 1,239

b. 150 x 165 lot - \$ 1,741

3) Add \$ 1,114 for a 10 x 12 Shed added after the purchase

This would result in a total FMV of all items comprising this parcel of \$ 10,114 for tax year 2011.

On July 27, 2011, the Board of Assessor's instructed an appeal form to be signed by the property owner.

c. Map & Parcel: 38B-007
Owner Name: Petitt, Dana Leon & Travis
Tax Year: 2011

Owner's Contention: Covenant filed in lieu of an appeal

Determination: Last year's value-106,321: This year's value-104,597: applying for new covenant on 17 acres

Recommendations: Requesting the Board of Assessor's approve the covenant filed in lieu of an appeal.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

d. Map & Parcel: 38-105
Owner Name: Petitt, Durward
Tax Year: 2011

Owner's Contention: Covenant filed in lieu of an appeal

Determination: Last year's value-144,024: This year's value-112,140: applying for new covenant on 98.64 acres

Recommendations: Requesting the Board of Assessor's approve the covenant filed in lieu of an appeal.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

e. Map & Parcel: 38-67
Owner Name: Petitt, Durward & Ruby
Tax Year: 2011

Owner's Contention: Covenant filed in lieu of an appeal

Determination: Last year's value-367,098: This year's value-320,913: applying for new covenant on 50 acres

Recommendations: Requesting the Board of Assessor's approve the covenant filed in lieu of an appeal.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

f. Map & Parcel: 47-50:**Owner Name: Groover, John C.****Tax Year: 2011**

Owner's Contention: Covenant filed in lieu of an appeal

Determination: Previous year's value 80,034: This year's value-77,961: applying for new covenant on 15 acres

Recommendation: Requesting the Board of Assessor's approve the covenant filed in lieu of an appeal.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

X. Conservation Covenants: The Board acknowledged the covenants were filed in lieu of appeals above.**XI. Exemption Code:** The Board acknowledged.**XII. Factor Code:** Storm Shelter:

- a. Purpose: To determine a factor for storm shelter. I called Floyd County Tax Assessor Office and spoke with David. His response was that Floyd County did not pick up storm shelters. He provided me with the following information from the Marshall & Swift manual.

<u>Sq.Ft.</u>	<u>Price Range</u>	<u>Price per sq.ft.</u>
25 sq. ft.	\$4,394-\$7,373	\$175.76-\$294.92
50 sq. ft.	\$6,919-\$10,959	\$138.38-\$219.18
75 sq. ft.	\$8,838-\$13,787	\$117.84-\$183.83
100 sq. ft.	\$10,403-\$13,362	\$104.03-\$133.62
125 sq. ft.	\$12,019-\$18,635	\$96.15-\$149.08
150 sq. ft.	\$13,484-\$20,554	\$89.89-\$137.03

Anissa Grant

Motion to take no action to set a value at this time

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

XIII. Information Items & Invoices:**a. EMAILS:**

- i. Assessor Affidavit: Pertaining to Assessor's Certificates: Requires Board members signatures – The Board reviewed and signed.
- ii. Ratio Study: 2010 Ratio Study downloaded: The Board reviewed and will discuss further upon receipt of updates.
- iii. Chad Rupert, GISP: Accessory Finder Project – The Board reviewed and discussed.
- iv. GIS Resume: Andrew Parker: Resume available: The Board of Assessor's reviewed.
- v. Annual Short Course: Assessment Administration: All members of the Board and including Leonard Barrett are registered for UGA hotel to attend the annual short course. The Board of Assessor's acknowledged and received confirmation form.

- vi. GAAO: Bill Barker, announced as candidate to run for Northwest District Director. Mr. Barker discussed his candidacy with the Board. A new picture of Mr. Barker was made to forward to Executive Director, John Scott.

XIV. Homestead Applications:

a. Map: 81-1: Property Owner: Youngblood, Betty: Tax Year: 2011

- i. Contention: Filing for state and local exemptions – Application filed by Ted Youngblood February 23, 2011 - he did not realize his name was not on the property deed.
- ii. Determination: An application for exemptions was filed in February, 2011 and signed by Ted Youngblood. The property owner(s) was informed that the property was not in his name but in his wife's name. The property owner came in with a deed reflecting both names for what they believed to be the property map where they live. After researching the deed and the property, Chad determined that this was not the correct deed for the residence. The property owner was again notified and they began their research process. After researching all documents, the property owner's determined that the property was in fact in the name of Betty Youngblood and did not include her husband Ted Youngblood. At this point the deadline for filing for exemptions had passed. However, Ms. Youngblood came in July 20, 2011 and signed the applications and requests that the Board accept this in lieu of the original application filed February 23, 2011.
- iii. Recommendation: Accept the applications signed July 20, 2011 because the property had made the attempt to file before the deadline.
 - 1. Motion to accept recommendation
 - 2. Motion: Mr. Calhoun
 - 3. Second: Mr. Barker
 - 4. Vote: all in favor

XV. Personal Property:

a. Map & Parcel: 16 PP:IF 57

Owner Name: J. P. Smith Lumber Company
Tax Year: 2011

Owner's Contention: Owner contends the company continues to struggle due to the economy. Owner contends sawmill equipment is declining in value. (See attached)

Determination: In 2010 J. P. Smith Lumber Company did an appeal on this property due to the same contention state above. The BOA approved this request.

Recommendations: Due to the same reason as stated in this appeal Cindy Finster is recommending the approval of this request.

Motion to accept recommendation:
Motion: Mr. Barker
Second: Mr. Calhoun
Vote: all in favor

Map & Parcel: S33 PP:CF 68 2

Owner Name: TIM PERRY

Tax Year: 2011

Owner's Contention: Mr. Perry contends he is no longer the owner or operator of this business. The business sold in late 2010. He is asking the BOA to approve the removal of this account which is showing a value of \$100,000.00

Determination: After a visit to this store I have determined that the store and property no longer belongs to Mr. Perry. The business now belongs to Shrinivas Gadi.

Recommendations: Cindy Finster is recommending the approval of this request for tax year 2011.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

c. Map & Parcel: S27 PP:CF 94 2

Owner Name: ALISHA BROWN DBA CURVES FOR WOMEN

Tax Year: 2010

Owner's Contention: Owner contends she is no longer the owner of this business. The business closed in May 2010.

Determination: I talked with Ms. Brown on December 16, 2010 at which time I explained that I did not receive a personal property return on the business she owned. Ms. Brown ask me to send her another return and she would return it. I sent the return but did not hear from her. After talking with Larry Howard owner of the building where this business was located he confirmed that the business did close in May 2010 and Ms. Brown was living in Chatsworth, Georgia. The business has a value of \$100,000.00.

Recommendations: Cindy Finster is recommending the removal of this account for tax year 2011.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

d. Map & Parcel: L01 PP:CF 36 004

Owner Name: SULEMAN PIRANI PURE STOP STORE IN LYERLY, GA

Tax Year: 2011

Owner's Contention: Owner contends he purchased this store at the beginning of 2011. After a visit to the store from Cindy Finster he was made aware that there was no personal property return done for the store. Owner contends he has now filled out his return and is asking the BOA to accept this new information (see attached). The previous return on this store was made when the store first opened with a value of \$100,000.00.

Determination: After checking this store I find there are two used gas pumps without card readers and two 2,000 gallon underground gas tanks. Other than personal property items the remainder of the store is inventory tobacco, alcohol products, eats and misc items.

Recommendations: Cindy Finster is recommending the approval of this request for tax year 2011. Recommended inventory value is \$6,000. Recommended equipment value is \$6,900.

The Board of Assessor's instructed Cindy to do an in depth comparison study of like businesses.

e. Map & Parcel: S22 PP:CF 93

Owner Name: SULEMAN PIRANI PURE STOP STORE IN S'VILLE

Tax Year: 2011

Owner's Contention: Owner contends he purchased this store at the beginning of 2011. After a visit to the store from Cindy Finster he was made aware that there was no personal property return done for the store. Owner contends he has now filled out his return and is asking the BOA to accept this new information (see attached). The previous return on this store was made when the store first opened with a value of \$100,000.00.

Determination: After checking this store I find there are four used gas pumps with card readers. There is an 8,000 gallon underground gas tank and a 12,000 gallon underground gas tank, a small kerosene above ground pump tank.

Recommendations: Cindy Finster is recommending the approval of this request for tax year 2011. Recommended inventory value is \$12,000. Recommended equipment value is \$23,310. The Board of Assessor's instructed Cindy to do an in depth comparison study of like businesses. The Board also questioned status of the Subligna Crossroad's stores.

f. Addendum:

- a. **3-26: Phillips, James: 2011 tax year:**
- b. Motion was made July 13, 2011 minutes to leave value as notified and correct next year. Reviewer, Roger Jones is requesting clarification.
 - i. The Board of Assessors instructed reviewing the July 13, 2011 minutes for clarification.

Meeting Adjourned: 10:25 a.m.

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

HJB
WB
DA
GC
MR