

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 7, 2011

Attending: Hugh Bohanon, Chairman
William Barker
David Calhoun
Gwyn Crabtree

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 August 31, 2011** – The Board reviewed, approved and signed.

II. **BOA/Employee:**

- a. Board Members received checks
- b. Board members to receive mail – Georgia Property Tax News – Mr. Bohanon and Mr. Barker received mail.
- c. **Assessors Office Budget:** To forward August expenditure to the Board of Assessors when received from the Commissioner's Office. The Board of Assessor's acknowledged.

III. **BOE Report:** The Board acknowledged 2 cases heard by the Board of Equalization September 6, 2011 – Map/parcel: 25-27 Jenkins, William Vasco and map/parcel: 2-26 Phillips, James for a mobile home.

- a. Total cases certified to the Board of Equalization –
- b. Cases Reviewed – 2 new cases September 6, 2011
- c. Total Cases Remaining For Review –

IV. **Digest Submission Status:** In proofing stages – Roger to submit report to the Board. Proofing to be complete September 7, 2011 for signatures of Kathy Brown. The Board acknowledged.

V. **Employee Group Session:** The employee group session will be held September 14, 2011 when all Board members and employees are present.

VI. **Exempt Properties:** The Board reviewed.

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

- a. **Map & Parcel:** S27 PP:CF 23

- i. **Owner Name: H & R BLOCK:** The new owner – Cindy Finster is researching this issue

- b. **Map & Parcel 64-93: Owner Name: Allison, Robert E:**

Tax year: 2011 Letter sent for documentation of 10 and under parcels

- c. **Map & Parcel: 13-676-00B Owner Name: MMRJ SUBDIVISION LLC**

Tax Year: 2011 - Pending verification with the property owner on restrictions under current easement for the 3 acre tract pertaining to developing or selling? If no restrictions, is the property owner aware that combining this small parcel with a larger one then placing under conservation covenant could create complications in selling.

- d. **Map & Parcel: 13-68 Owner Name: CREEKSIDE FALLS LLC**

Tax Year: 2011 - The Board instructed placing this item on hold pending the above MMRJ appeal information is received – these properties have the same owner

- e. **Owner Name: P & P Country Store: Tax Year: 2011**

The Board instructed placing this item on hold pending verification on tax year 2008 and 2009 that there was no store or operating business. The Board will decide on 2008-2011 once this information has been obtained.

The Board acknowledged that all HIGHLIGHTED ARE ON HOLD

f. Map/Parcel: S05-32

Property Owner: Stephenson, William & Joe K.

Tax Year: 2011 - Letter sent for documentation of 10 and under parcels

NEW BUSINESS:

VIII. Appointments: The Board acknowledged there are no appointments.

IX. Appeals:

- a. Appeal Status: The Board acknowledged and reviewed.
 - i. Total appeals taken: 228
 - ii. Total Appeals Reviewed by the Board: 78 counting this week
 - iii. Pending Appeals: 150
- b. Appeal Waiver and Release: Map/parcel: T10-26 – Crabtree, Alfred – Requesting signature of Board chairman before mailing to the property owner. Mr. Bohanon signed the waiver for copy to be mailed to Mr. Crabtree.
- c. Map & Parcel: 00M01-00000-001-000
 Owner Name: Steven D. & Jill A. Duncan
 Tax Year: 2011

Owner's Contention: Owner contends that this property has been changed from county code 01 to Menlo city code 05. Owner contends that he has never been listed as inside the city of Menlo and request that he be changed back to being listed as in the county.

Determination: Chad determined that this property has been listed with a county code 01 for the past several years. Chad changed this code from county code 01 to Menlo city code 05 for the tax year 2011. Chad researched current maps on file at the assessors office along with a map provided by the Chattooga County 911 office and has determined that according to these records this property should be listed as inside the city of Menlo. Chad also received a copy of the new city of Menlo charter and according to said charter, section 1.11 Corporate Boundaries, said there will be a map at all times in the city clerks office showing the city limits of Menlo. Chad looked at these map and took pictures (see attached) indicating that Mr. Duncan's Property is inside the city limits of Menlo.

Recommendations: Chad recommends that we leave Mr. Duncan's property as inside the city limits of Menlo.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

- d. Map & Parcel: 16-10
 Owner Name: Randall Gilley
 Tax Year: 2010

Owner's Contention: Requesting home and accessory buildings be reassessed.

Determination: Determined house is in value range with comparables..

Recommendations: Remove buildings on property record card that is no longer on property. Lower physical to 48, this would lower house value to \$18,289 (18.14 sq.ft.). Needs interior inspection if owner wants value lower than recommended.

The Board instructed a land comparison study to be completed with further researched to be re-submitted on next agenda.

e. Map & Parcel: 10-10
Owner Name: Yarbrough, Deborah
Tax Year: 2011

Owner's Contention:

Previously filed a covenant in conjunction with appeal – BOA approved. The property owner contends that the main dwelling has no bathroom, no plumbing and is not livable. There are several out-buildings in disrepair, rotting and falling down. The smokehouse, barn and the well are falling in.

Determination: property records indicate the following:

- 1) After reviewing the photos submitted by the property owner it looks like all the buildings are falling in completely and not repairable. The house is not in livable condition and has major roofing, window and foundation problems. Refer to photos in the appeal file.
- 2) The BOE decision per tax year 2007 was \$473,055 for the land, main dwelling and buildings. The main dwelling in 2007 was valued at \$6,945 and the barn at \$710 and the remaining buildings valued at \$2,400.
- 3) According to current tax records the property was visited in June, 2009 (see attached property record card). The main dwelling is currently valued for tax year 2011 at \$6,945 and hasn't changed from the BOE decision of 2007. The barn is still valued at \$710 with the remaining buildings having no value listed. The assessment notice for tax year 2011 indicates a total fair market value of \$368,291. The owner also applied for a conservation covenant that was approved for tax year 2011.
- 4) Wanda attempted to contact the property owner by phone on August 18, 2011 to set up an appointment to visit the property and take pictures inside the main dwelling.
- 5) Anissa did a comparison study on the house and found 4 other houses in the area of the subject built from the year 1898 to 1948 that are in poor repair. These houses range from \$2.94 per square foot to \$24.67 per square foot in value. The median value per square foot of these houses is \$ 11.54. The subject house is 1144 square feet valued at \$6.07 per square foot with a value of \$6,945 for tax year 2011.
- 6) Also, the land is valued at \$360,636 with an average value per acre of \$1,821 for 198 acres for tax year 2011. A list of 5 parcels ranging from 195 to 231 acres in the area range from \$1,347 to \$1,961 per acres with a median value per acre of \$1,686 for tax year 2011.
- 7) No land sold in the area of the subject in the year 2010. However, 8 large tracts sold in 2010 ranging from 35 acres to 211 acres. These properties have a sale price per range from less than \$700 per acre to \$3,270 per acre. The median sale price per acre is \$2,873.

Conclusion:

1. The house seems to be valued in line with older houses in poor condition that are still in use for storage or similar uses.
2. The land seems to be valued in line with similar tracts in the area and valued within the range of market value.
3. O.C.G.A 48-5-311 indicates the owners' rights to appeal issues of "Market Value" and "Uniformity". Both of these issues seem to be addressed and the subject property valued "Uniformly" and within the range of "Market Value" for tax year 2011.

Recommendations: Leave value as notified at a total value of \$368,291 for tax year 2011.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

X. Conservation Covenants:

- a. **57-11-104, etc: Payton, Kevin:** Board approved covenant minutes 8/24/2011 – Requesting the Board's signatures on the covenant application. The Board signed.

XI. Information Items & Invoices:

- a. Tax Assessors Web Site: qpublic.net: Invoice #1101064: Invoice Date: 8/31/2011 Amount Due \$625.00 – The Board of Assessor's approved and signed.
- b. Tax Assessors Mapping Upgrade: qpublic.net: Invoice #1101063: Invoice Date 8/31/2011: Amount Due \$250.00 - The Board of Assessor's approved and signed.
- c. Computer Quotes: Computer Central: Chad submitting quotes on Computer upgrades – The Board reviewed and instructed obtaining estimates from The Computer Shop in order to have more than one estimate.
- d. Emails:
- i. GAAO P/P Committee Meeting September 16 – Email confirmation Forwarded to BOA – also county car has been reserved for that day. The Board acknowledged.
 - ii. Unicoi Email Confirmation: Ms. Sharon has received confirmation and will mail the check the first week of October. The Board acknowledged.
 - iii. Subject: Request from Columbus-Muscogee County: Contractual for Appraisers or Appraisal firms. The Board acknowledged.
 - iv. Subject: Effingham County Homestead Exemption Question. The Board acknowledged.

XII. Adjourned: 9:40 a.m.

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

