

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 21, 2011

Attending: Hugh Bohanon, Chairman
William Barker
Gwyn Crabtree
Richard Richter

- I. Meeting called to order 9:00 am.
 - A. Leonard Barrett, Chief Appraiser – present
 - B. Wanda Brown, Secretary – present
- II. **BOA Minutes:**
 - A. **Meeting Minutes September 14, 2011** –The Board of Assessor’s reviewed, approved and signed.
- I. **BOA/Employee:**
 - a. **Assessors Office Budget:** The Board of Assessor’s reviewed and discussed.
 - b. **Board members received checks.**
- II. **BOE Report: Two cases heard by the Board of Equalization on September 20, 2011.**
 - a. Cases Reviewed – Case one: Sue Marriott: 14-27 and Case 2: Gwyn Crabtree: T19-68
The Board of Assessors acknowledged and discussed
- III. **Employee Group Session:** December 14, 2011- The Board of Assessor’s acknowledged.

Pending Appeals, letters, covenants & other items: The Board acknowledged items on hold

ITEMS A-F ARE ON HOLD

- a. **Map & Parcel:** S27 PP:CF 23
 - i. **Owner Name: H & R BLOCK:** *The Board instructed acquiring a return from 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: 13-76-00B 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.*

- f. **Map/Parcel: S05-32**

Property Owner: Stephenson, William & Joe K.

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

- g. **Map & Parcel: Fixtures and Equipment**
Owner Name: Mount Vernon Mills Inc
Tax Year: 2011

Mount Vernon Mills entire packet emailed to the Board for review. The Board reviewed and discussed placing this item on hold for further discussion with the county Attorney Chris Corbin.

NEW BUSINESS:**IV. Appeals: Updated list emailed to the Board on 9/20/2011 – The Board acknowledged.****a. Appeal Status:**

- i. Total appeals taken: 228
- ii. Total Appeals Reviewed by the Board: 94
- iii. Pending Appeals: 134

B. Map & Parcel: S41-11**Owner Name: Agnew, John A.****Tax Year: 2011**

Contention: Property owner contends the assessed value is much higher than the purchase price.

Determination:

- 1) According to HUD settlement statement provided by the property owner the purchase price of the property was \$36,899.87. The date of sell was 8/14/2008.
- 2) Research shows the house was valued at \$70,756 and the land at \$4,500 in 2008. The house value for tax year 2010 was \$58,434. The house is currently valued at \$54,914 and the land has remained \$4,500 for a .51-acre lot.
- 3) The house was built in 1959 and currently has a 100 grade with 75 physical.
- 4) Tax records indicate a garage valued at \$6100 and a utility building valued at \$1282.
- 5) The total value of the property is \$59,414 for 2011 tax year.

Findings during comparison study of the house and land:

Subject house value per sq. ft. for living area only is within range of comparables. The subject house price per sq. ft. for sales price is below range of comparables.

According comparison studies the property falls within correct range of value.

Recommendations: Leave the value at current assessed value of \$59,414.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

C. Map & Parcel: S16-3**Owner Name: Jackie Humphrey****Tax Year: 2010**

Owner's Contention: Owner wants value \$22,000 the amount invested in property.

Determination: It is determined by the comparison study that subject falls within range price per sq ft, and living area price per sq ft, but the sales price per sq ft is undervalued. However, the sale price on the subject property is a lender liquidation sale in the tax year 2010. Due to legislation O.C.G.A. 48-5-2 paragraph 3 the sale value must be the value for the following year.

Recommendations: Change value to \$15,700 for one year and adjust value to Current Market Value in 2012.

Motion to accept value of \$22,000 to reflect sale price and improvements then adjust to current market in 2012.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

D. Map & Parcel: 8-79
Owner Name: Edward Woodcock
Tax Year: 2010

Owner's Contention: Owner would like value lowered to better compare with other properties in neighborhood.

Determination: Determined subject house is within range on the lower end of comparables. The comparables are on the same street as subject.

Recommendations: The sale price on the subject property is a lender liquidation sale in the tax year 2010. Due to legislation O.C.G.A. 48-5-2 paragraph 3 the sale value must be the value for the following year. After one year, the price shall return to current market.

Motion to have Chad Bierkamp verify the sale price then use that sale price as the value

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

E. Smith, Jesse Lamar & Maryann; 2011; 16 x 76 Oakwood Mobile Home

a) Contention: MARKET VALUE

- o 2011 Value = \$ 20,884.
- o \$ 19,456 base value + \$ 1,428 for central air, gable roof, and an 8 x 12 front deck.

b) Findings:

- o Cheryl New has requested that the BoA reconsider the Market Value of this home.
- o Home has been on record in this name since 2001
- o Title check confirms that Home is a 1996 year model, acquired by the Smiths in Oct of 2011. Title remains in Smiths' name.
- o Home has outstanding bills 2009 – 2011
- o Field Visit of 08/23/2011 confirmed the presence of a 16 x 76 Oakwood Mobile Home. Home appears to be vacant. There appeared to be no significant exterior or structural damage. Interior inspection did not result in any indication of excessive interior damage or deterioration.
- o Home was listed as a class "6" in County schedule (this is an "above average to good" grade) with a depreciation factor of 50% based on age.
- o NADA manual sets the base value of a 1996 16 x 76 Oakwood by Oakwood Homes Corp. in "good" condition at \$ 13,153. Maintaining the value of the additions listed above, NADA indicated value of home would be \$ 14,581.

c) RECOMMENDATIONS:

- o Set 2011 value at \$ 14,581
- o Set 2010 value at \$ 14,380
- o Set 2009 value at \$ 15,466

Note: The mobile home valuation system as been adjusted to approximate the NADA base value on a Oakwood Mobile Home by Oakwood Homes Corporation for the Mobile Home year 2012. This will affect two other Mobile Homes listed in the system, but will result in a value change on only one.

The Board instructed getting Roger to submit a signed appeal form and obtain further research: September 21, 2011.

F. S-32-55 and S27-48: Cook, Bobby Lee: Information forwarded to the Board of Assessors via email for the Board's review.

Map & Parcel: S27-48

Owner Name: COOK, BOBBY LEE

Tax Year: 2011

Owner's Contention:

1. Appeal form indicates owner is appealing value and uniformity.
2. Owner comments on appeal form: "Fair Market Value should reflect purchase price of \$275,000 for this parcel along with parcel S32-55 (\$20,000 for this parcel and \$255,000 for parcel S32-55).
3. Owner returned property value at \$20,000 for tax year 2011.

Determination: property records indicate the following:

1. According to tax records subject property is a 0.57 acre tract with an 1800 square foot warehouse building located west of Highland Avenue on Second Street in Summerville. The description in deed book 568 page 192 describes the tract as being 100 feet on Highland Avenue and running west approximately 254 feet to the Central of Georgia Rail Road right of way. The subject property sold as a bank liquidation in 2009 for \$275,000 along with map S32-55.
2. A notice of value for tax year 2011 indicates the previous year (2010) tax value was \$42,521, the owner returned the property value for tax year 2011 for \$20,000 and the current value was estimated at \$26,316 for tax year 2011. The reduction in value from the prior year (2010) to the current year (2011) was a result of the building value being reduced from \$37,813 to \$21,608. The land value remained at \$4,708 from tax year 2010 to tax year 2011.
3. Owner acquired this property 11/03/2009 in Deed Book 568 page 192 as tract II of the property transferred. The real estate transfer for (PT61) indicates total considerations for both tracts I and II, but does not allocate an amount for each individual tract. No documentation of allocation accompanied the appeal.
4. The requirement that "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" was passed by 2010 legislative act Senate Bill 346 part 5 section 2. This act as indicated in part XIII of the act became effective January 1, 2011. O.C.G.A. 48-5-2 (3) is the legislative act coded. "The 2010 amendment" note in O.C.G.A. 48-5-2 indicates paragraph 3 is "effective January 1, 2011.
5. The subject property has a building area (1800 square feet) to total tax value (\$26,316) relationship of \$14.62 per square foot. The owners contend purchase price (\$20,000) relationship to the building area is \$11.11 per square foot. Two buildings of similar use sold in the year 2010. One sold for \$22.57 per square foot (map S23-1D) and the other sold for \$33.33 per square foot (S22-84A). The most similar building sold for \$33.33 per square foot.
6. The subject building tax value is \$12 per square foot. The median value per square foot for buildings of similar use in Summerville is \$12.17.
7. The subject land is valued at \$4,708 per acre for 0.57 acres with 100 feet of road frontage on Highland Ave. Five other tracts nearest the subject tract range in value from \$2,160 to \$8,326 per acre. The subject is valued in the mid range of these five other tracts.

Conclusion:

1. The subject property was acquired in the year 2009. Based on the Georgia Department of Revenue "SB 346 Primer", the senate bill itself and O.C.G.A. 48-5-2 (3) a documented purchase price in the year 2009 would not be the tax value for tax year 2011.

2. The estimated tax value for tax year 2011 is in the mid range of tax values for similar properties.
3. The estimated tax value for tax year 2011 is below the sale price of similar properties that sold in the year 2010.

Recommendations: leave value estimate for tax year 2011 as originally notified.

Map & Parcel: S32-55

Owner Name: COOK, BOBBY LEE

Tax Year: 2011

Owner's Contention:

4. Appeal form indicates owner is appealing value and uniformity.
5. Owner comments on appeal form: "Fair Market Value should reflect purchase price of \$275,000 for this parcel along with parcel S27-48 (\$255,000 for this parcel and \$20,000 for parcel S27-48).
6. Owner returned property value at \$255,000 for tax year 2011.

Determination: property records indicate the following:

8. According to tax records the subject property is approximately 2.45 acres with a 15,550 square foot building previously used as an auto dealership on the east side of US Highway 27 at the north city limits of Summerville Georgia. The subject property, along with map S27-48, sold as a bank liquidation in 2009 for \$275,000.
9. Owner acquired this property 11/03/2009 in Deed Book 568 page 192 as tract II of the property transferred. The real estate transfer for (PT61) indicates total considerations for both tracts I and II, but does not allocate an amount for each individual tract. No documentation of allocation accompanied the appeal.
10. The requirement that "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" was passed by 2010 legislative act Senate Bill 346 part 5 section 2. This act as indicated in part XIII of the act became effective January 1, 2011. O.C.G.A. 48-5-2 (3) is the legislative act coded. "The 2010 amendment" note in O.C.G.A. 48-5-2 indicates paragraph 3 is "effective January 1, 2011.
11. The property had a total property tax value for tax year 2010 in the amount of \$795,772. The total property tax value was reduced to \$674,366 for tax year 2011. A notice of value dated 06/20/2011 was mailed to the owner indicating this reduction.
12. The current 2011 property tax value of \$674,366 has a breakdown of \$161,874 for the building (\$10.41 sq ft) of 15,550 square feet, \$14,270 for paving and other improvements and \$498,222 for the land (612.5 front feet at \$813.42 per front foot).
13. Twelve other commercial properties near the subject having frontage on US Highway 27 have a current property tax value per front foot ranging from \$819.61 to \$1,286.03 with a median of \$873.79. The current subject value is \$813.42 per front foot.
14. The current subject building value of \$161,874 is \$10.41 per square foot for 15,550 square feet. Several categories of buildings were compared to the subject. These categories included auto sales and service, body shops, tire sales and service and warehouse. The median current building value per square foot for these categories range from \$8.80 to \$12.12 per square foot.

15. Commercial sales data for the year 2010 indicated property tax value estimates for commercial properties were greater than sale prices. Commercial property values were decreased to bring them closer in line with the sales. Commercial building values were reduced for tax year 2011 to approximately 57% of their 2010 property tax value estimate. The subject property value was reduced for tax year 2011 in the same process as other improved commercial properties.

Conclusion:

4. The subject property was acquired in the year 2009. Based on the Georgia Department of Revenue "SB 346 Primer", the senate bill itself and O.C.G.A. 48-5-2 (3) a documented purchase price in the year 2009 would not be the tax value for tax year 2011.
5. The estimated tax value for tax year 2011 is in the mid range of tax values for similar properties.
6. The 2010 sales of commercial property indicated commercial properties sold for amounts less than the 2010 tax values. The subject property value along with all other improved commercial property values were re-estimated based on the overall difference between the 2010 tax values and the 2010 sales prices of those properties that sold in 2010.

Recommendations: leave value estimate for tax year 2011 as originally notified.

- a. Motion to accept appraiser's recommendation on both appeals S32-55 and S27-48
- b. Motion: Mr. Barker
- c. Second: Mr. Richter
- d. Vote: all in favor

V. Information Items & Invoices:

- a. Letter of Resignation: Anissa Grant: Effective September 30, 2011. The Board of Assessor's reviewed and discussed then instructed preparing a list of previous resumes and forward via email for their review.
- b. Expense Report: Chad Bierkamp: Fuel for Chattooga County Assessor's car:
GAAO class for Mr. Barker: Amount due payable to Chad Bierkamp is \$46.00.
 - i. Motion to reimburse Chad: Mr. Richter
 - ii. Second: Mr. Barker
 - iii. Vote: all in favor
- c. Appraisal Guide: Book-Invoice: NADA: CD-ROM Manufactured Housing:
Amount Due \$196.00: The Board approved and signed.
- d. Tax Assessor's Website: Qpublic: Invoice 1101102: Invoice Service Period October 2011: Invoice Date sent 9/19/2011: Amount Due: \$625.00 – The Board of Assessor's approved and signed.
- e. Emails:
 - i. GAAO Member List Request: Email sent to John Scott requesting again the member list for mailing labels for Mr. Barker's campaign. – Now have the current mailing list from Mr. Scott. The Board instructed sending Mr. Barker the PDF file and getting the correct labels.
 - ii. GAAO Personal Property meeting was held. An informational email was forwarded to the Board for their review. The Board reviewed and discussed. Mr. Barker attended the meeting in Hapeville and was accepted as a committee member. The Committee members research commercial property.

VI. Additional Agenda Items:

a. Phipps, Christopher N; 2011; S18-19 & S18-19-L08

Contention: Parcel duplication for the tax year 2011 preventing Mr. Phipps from receiving his 2011 Mobile Home Decal

Background

- i. In 1997, Mr. Jack B. Allen acquired 8.28 acres of land having a map designation of S18-19.
- ii. In 2000, Mr. Allen commissioned a plat dividing this acreage into 9 lots.
- iii. Also in 2000, Mr. Allen deeded lots 6 & 7; retaining lots 1-5 & 8-9.
- iv. In 2002, Mr. Allen deeded lots 5 & 9; retaining lots 1-4 & lot 8.
- v. In 2003, Mr. Allen deeded lots 1 & 3; retaining lots 2, 4, & 8.
- vi. In 2004, Mr. Allen deeded lot 4; retaining lots 2 & 8.
- vii. In August of 2005, Mr. Allen deeded lot 2; retaining lot 8. All during this time period, the property retained by Mr. Allen kept the map designation of S18-19
- viii. In December of 2005, Mr. Allen deeded lot 8 (still designated as S18-19) to CMH Homes, Inc.
- ix. In 2006, CMH Homes, Inc deeded lot 8 (still designated as S18-19) to Dustin & Debra Ponder.
- x. In 2008, Wells Fargo Bank foreclosed on this property, deeding it to HUD on the same day. Pemco Ltd is listed on this instrument as the "care of" address for the grantee
- xi. In 2009 HUD deeded lot 8 to Mr. Phipps.
- xii. For 2011 the map/parcel designation for this property was changed to S18-19-L08

Findings

- xiii. In 2010, a new account was added to the tax digest. It was entered in the name of Pemco Ltd, listing the deed reference of the instrument transferring lot 8 to HUD. This new account was given the map designation of S18-19-L08.
- xiv. The Phipps account, also listed as lot 8, was maintained on the 2010 Digest as map S18-19.
- xv. Mr. Phipps paid 2010 real estate tax bill 9923, which tax included the valuation of Mr. Phipps Mobile Home (homesteaded). This was for property described as "lot 8 of Orchard Park" and identified as parcel S18-19.
- xvi. The 2010 Pemco Ltd account (bill 9756) is unpaid as of this date. This parcel is described as "lot 8 Orchard Park Sub" and is identified as parcel S18-19-L08. This account was removed from the digest for 2011 as a duplication of parcel S18-19, but the 2010 bill was not voided.
- xvii. Mr. Phipps 2011 Mobile Home cashbook entry, now showing a map/parcel id of S18-19-L08, will not allow the issue of a 2011 Mobile Home decal since the 2010 tax bill on "Parcel S18-19-L08" has not been paid.

Recommendation:

- o Void 2010 bill 9756 as a duplication of 2010 bill 9923.
- o Maintain map / parcel id on Mr. Phipps property as S18-19-L08.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

III. Intern Interviews: Chattooga High School is offering an intern for the Assessor's Office we can start interviews upon the Board's approval.

- A. Motion to approve intern position
- B. Motion: Mr. Barker
- C. Second: Mr. Richter
- D. Vote: all in favor

IV. Item returned to the agenda

- A. Map & Parcel: 39D-70
Owner Name: James McCarty
Tax Year: 2010

Owner's Contention: Owner contends value is too high.

Determination: After visiting property, the business is no longer established. Buildings are used for storage only.

Recommendations: Recommend changing building 1 to Pre Fab Aluminum Garage and building 2 to a D5 storage building.

Reviewer: Anissa Grant

Appeal returned to agenda upon submitting a land comparison study per discussion on 9/14/2011.

Motion to accept recommendations

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

V. Adjourned: 10:05 a.m.

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

