

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of November 9, 2011

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Attending: Hugh Bohanon, Chairman  
William Barker  
Richard Richter

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- I. Meeting called to order 9:02 am.
  - A. Leonard Barrett, Chief Appraiser – present
  - B. Wanda Brown, Secretary – present
- II. Meeting Minutes November 2, 2011 – The Board reviewed, approved and signed.
  - I. BOA/Employee:
    - a. Assessors Office Budget: Waiting for September budget.
    - b. Board member checks: Mr. Barker received a check attached to GAAO News and 2012 pocket calendar.
    - c. Board members to receive mail:
      - i. GAAO News and 2012 pocket calendars distributed to Board members.
    - d. BOA Education: The Board acknowledged UGA registration for Board members and Chief appraiser has been cancelled with the exception of Mr. Barker.
    - e. Time Sheets PE November 9, 2011: The Board reviewed, approved and signed.
  - II. BOE Report: The Board reviewed updated BOE report submitted by Roger.
    - a. Total cases certified to the Board of Equalization –
    - b. Cases Reviewed –
    - c. Total Cases Remaining For Review –
  - III. Employee Group Session: The Board acknowledged December 14, 2011 as next session.
  - IV. Exempt Properties: The Board acknowledged there are no updates at this time.
  - V. Pending Appeals, letters, covenants & other items:
    - a. Map & Parcel 64-93: Owner Name: Allison, Robert E:  
Tax year: 2011 Letter sent for documentation of 10 acres and under parcels.  
Contention: Owner filing in lieu of an appeal  
  
**Determination:** Property owner filed a covenant July 25, 2011 in lieu of an appeal for a new covenant on 8.60 acres. Previous year value \$31,992 – current year value \$31,992. The no change in value indicates this parcel may not be eligible for approving a covenant in lieu of an appeal. Also this parcel is less than 10 acres and does not join the map/parcel 59-52 Mr. Allison has applied for covenant on.  
  
**Recommendation:** Send the property owner notification of denial of covenant in accordance with Georgia law.

*A 7 day response letter was prepared on 10/27/2011 and mailed on 10/28/2011. A copy is available for the Board to review. Mr. Allison responded to the letter by calling the office on October 31, 2011. He will provide a written statement and pictures of raising timber – there are no sales to document until the trees are ready to harvest.*

The Board acknowledged there has been no further response from the property owner. This item will remain on hold until next meeting.

#### **NEW BUSINESS:**

##### **VI. Appointments: 9:00 a.m. appointment set for Jason Winters, Commissioner.**

- a. Freeport information forwarded to the Board of Assessors and the Commissioner Wednesday, November 2, 2011. The Board acknowledged.
- b. Discussion - November 9, 2011 with the Chattooga County Board of Assessors and the Chattooga County Commissioner:

##### **Discussion pertaining to staffing survey**

- 1) The Board of Assessors addressed the issue that the Chattooga County Assessors Office is under staffed.
- 2) A staffing survey was presented to the County Commissioner.
  - a. Staffing survey – Informational data submitted to compare Chattooga County to other like counties in our jurisdiction.
  - b. Chattooga County is below standards in staffing compared to other counties when comparing staff members to number of parcels and population.
- 3) The data was verified by the Department of Community Affairs
- 4) Attached to the minutes is a copy of the survey.

##### **Discussion pertaining to the digest responsibilities**

- 1) Errors in the digest were discussed as an issue and the relevance of errors in respect of being under staffed.
- 2) The amount of time put into gathering and compiling data to prepare the consolidation sheets was stressed as concern by Chief Appraiser and the Board of Assessors.
- 3) The revaluation of the county was a discussion of concern – This requires each of the 14,468 parcels to be revalued every three years. The concern of this project already being behind was stressed by the Board of Assessors. The County Commissioner discussed new construction and other property changes with the Board. He indicated that new construction is slow and less property is being sold and transferred now than from 2003 to about 2008 due to a slower economy removing strain from the Assessors Office.

#### **VII. Appeals:**

##### **a. Appeal Status:**

- i. Total appeals taken: 233
- ii. Total Appeals Reviewed by the Board: 112
- iii. Pending Appeals: 121
- iv. Processing: 5

**b. CAMP, JAMES W JR & CATHY DAWN; 2011; L03-55**

Contention: "Owner requests value to be lowered"

**Findings:**

Property in question is a 1999 27 x 47 Manufactured Home (homesteaded) sitting on a 150 x 133 tract in the Bud Reynolds subdivision in Lyerly. Property is a 2010 acquisition.

- Total value for 2011 = \$ 28,189; \$ 4,500 for land; \$ 23,689 for Home.
- Value increased from \$ 3,000 (lot only) Value increase represents adding the Home for 2011 PLUS an additional ½ lot that was acquired by the Camps.
- Purchase price of the land (per PT-61) appears to have been \$ 7,500. Purchase price of home appears to have been \$ 28,000. Total purchase would have been \$ 35,500.
- There is an approx 6.5% difference (approx \$ 1,325) between County appraisal on Home and the NADA value estimate; both are lower than sales price, however field inspection of 11/04/2011 indicates that several features of home were not included in 2011 Home appraisal, and thus were not used in the NADA workup.
- Land values appear to be set on a "per lot" basis, with \$ 3,000 per lot being the base. Larger tracts appear to have been valued at \$ 3,800 total.
- Land value for subject and adjacent parcel (L03-53) appear to have valued at \$ 3,000 for full lot and \$ 1,500 for ½ lot.

**Recommendations:**

- 1 Leave Home value unchanged for 2011. 2 Adjust land value to \$ 3,800 for 2011.
  - i. Motion to accept recommendations
  - ii. Motion: Mr. Richter
  - iii. Second: Mr. Barker
  - iv. Vote: all in favor

**c. Map & Parcel: 0039A-00000-016-000**  
**Owner Name: David T Espy Jr.**  
**Tax Year: 2011**

Owner's Contention: Owner stated that his attorney told him to appeal value.

Determination: Chad has compared the subject property to five similar properties. Chad has determined that this property, compared to the 5 comp. properties, on average has a lower value per square foot compared to other similar properties. However Chad determined, after researching this property, which the grade on the subject house is to high. Currently we have the grade at 110. Compared to similar houses Chad believes that the grade should actually be lowered to 105.

Recommendations: Chad recommends that even though the house seems to be valued on average compared to the 5 comp. properties, correctly the grade should be lowered to 105 grade.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**d. Map & Parcel: 00040-00000-061-000**  
**Owner Name: Opal Wilson, c/o Mildred Cordle**  
**Tax Year: 2011**

Owner's Contention: Owner contends house is in bad shape. Owner feels that the value is too high. Photos have been submitted.

Determination: Chad has compared the subject property to five similar houses which all sold in 2010. All comparables were similar in square footage and grade. According to the comparable properties, the subject property value is below the average value of all five comparable properties. The average price per square foot for the comparable properties is \$17.16. The subject property is currently at \$15.41 per square foot. Chad also determined that while the subject value is lower than the average price per sq. ft. "ppsqf", the physical condition of the subject property is in worse condition than the other properties.

Recommendations: Chad recommends that even though the subject property is in worse condition than the other properties the value on the subject should be left as is. It appears that the subject property is already lower in value than all five comparable properties.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**e. Map & Parcel: S40-33**  
**Owner Name: Martin, Zander**  
**Tax Year: 2011**

**Contention:** Appealing property value on 0.22 acres.

**Determination:** The current fair market value of the house and land is \$49,593 which is down from previous tax year of \$53,493. The house is currently valued at \$47,793.

- Based on 2010 sales in the 95 to 105 grade range the subject property is valued lower at \$49,593 than the median sale price of \$67,500 and the average sale price of \$73,251.
- In the comparison study based on price per sq. ft. the subject property is \$47.57. The median price per sq. ft. is \$48.04 with the average price per sq. ft. of \$52.03.
- Using the comparison study of the neighborhood comparables the subject property falls within mid-range in land value.
- The subject property is \$27.00 per front ft. being at the high end of comparables with an average of \$22.16 per front ft. and median price per front foot of \$27.00. The price per front ft. is lower with a couple comparables that have large area of front footage affecting the average in the study.
- According to a more condensed neighborhood comp study the subject property at \$47.57 per sq. ft. falls in line with other comparables of 100 grade between \$41.27 and \$51.51 price per sq. ft. The subject is below in price per sq. ft. compared to the 2010 sales within the same city with the median of \$55.96 and average \$56.25 price per sq. ft.

**Recommendation:** Based on 2010 sales and price per sq. ft. the property should remain as notified. Based on neighborhood study the subject should remain as notified at \$49,593.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

f. **Map & Parcel: S40-35**  
**Owner Name: Martin, Zander**  
**Tax Year: 2011**

**Contention:** Appealing property value on 0.21 acres.

**Determination:** The current fair market value of the house and land is \$40,597 which is down from previous tax year of \$43,452. The house is currently valued at \$38,545.

- Based on 2010 sales in the 95 to 105 grade range the subject property is valued lower at \$40,597 than the median sale price of \$67,500 and the average sale price of \$73,251.
- In the comparison study based on price per sq. ft. the subject property is \$38.66. The median price per sq. ft. is \$48.04 with the average price per sq. ft. of \$52.03.
- Using the study of the neighborhood comparables the subject property falls below the other properties in land value.
- The subject property is \$27.00 per front ft. being at the high end of comparables with an average of \$22.16 per front ft. and median price per front foot of \$27.00. The price per front ft. is lower with a couple comparables that have large area of front footage affecting the average in the study.
- According to a more condensed neighborhood comp study the subject property at \$38.66 per sq. ft. falls below other comparables of same grade between \$40.64 and \$41.64 price per sq. ft. The subject is below in price per sq. ft. compared to the 2010 sales within the same city with the median of \$55.96 and average \$56.25 price per sq. ft.

**Recommendation:** Based on 2010 sales and price per sq. ft. the property should remain as notified. Based on neighborhood study the subject should remain as notified at \$40,597.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

#### VIII. Information Items & Invoices:

- a. **Chattooga Access Analysis:** The Board of Assessors reviewed the qpublic summary.
- b. **Emails: The Board acknowledged and discussed all emails below.**
  - i. Appraiser Survey forwarded to Mr. Bohanon, chairman
  - ii. Forsyth County Question: Sales of Golf Course
  - iii. Refund Report emailed to the Board November 2, 2011
  - iv. Office Staff Survey: Information emailed to Mr. Bohanon November 4, 2011.

**c. Invoices:**

- i. Advertisement for Assessors Office: The Summerville News: Invoice date 11/3/2011: Account # 3104: Amount Due: \$35.00: Expenditure Acct. # 3990 – The Board of Assessors signed and approved.
- ii. November Backup: GSI: Invoice Date 11/2/2011: Invoice # 8621: Amount Due \$40.00: Expenditure Acct. # 1301 - The Board of Assessors signed and approved.

**IX. Tax Record Errors:**

**a. Map & Parcel: 39E-40**

**Owner Name: Thomas, Frank E and Martha**

**Tax Year: 2011**

**Contention:** Received a tax bill for two acres only – with exemptions there is no tax due. Last year the property owner came in and combined properties into one parcel for a total of 14.31 acres. There should be tax due on a portion of the acreage.

**Determination:** This property was combined to total 14.31 acres. The acreage combining for future year in tax records was printed and given to the property owner. A copy of the tax record and a conservation covenant was mailed to the property owner at the time of the record change. The records for tax bills however did not reflect the changes.

**Recommendation:** Requesting approval for current record change to reflect the correct acreage of 14.31 acres and correct exemption reflection in order to correct 2011 billing.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

**b. Map & Parcel: S43-23**

**Owner Name: Hunter, Paul/Sara Jane Pierce**

**Tax Year: 2010**

**Owner's Contention:** Owner contends the property was billed in error in the name of Paul Hunter and should have been billed in Sara Jane Pierce. Owner requests refund of interest and penalty.

**Determination:** The property owner was billed penalty and interest. According to tax records the property is still listed under Paul Hunter. According to the deed recorded 9/20/2000 the property is in the name of Sara Jane Pierce.

**Recommendations:** Requesting acceptance of refund request due to clerical error.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Barker


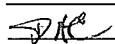

Vote: all in favor

**X. Refund Request:**

- a. **Ragland Developing, Inc.:** Map 37-67-38-L09: BOA approved in minutes 11/2/2011 – The Board of Assessors signed.
- b. **Brown, Kenneth & Jamie:** Map S14-16: BOA approved 7/12/2011 – The Board signed.

XI. Meeting adjourned – 9:55 a.m.

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

  
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