

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 16, 2011

Attending: Hugh Bohanon, Chairman
David Calhoun
Richard Richter

- I. Meeting called to order 9:05 am.
 - A. Leonard Barrett, Chief Appraiser – present
 - B. Wanda Brown, Secretary – present
- II. Meeting Minutes November 9, 2011 – The Board reviewed, approved and signed.
 - I. BOA/Employee:
 - a. **Assessors Office Budget:** The Board acknowledged September budget has not been received.
 - b. **Board member checks:** Board member Mr. Richter received a check.
 - c. **BOA Education:** A call from Ms. Goldine Shaw confirmed that the Assessors Recertification Course has been cancelled. The call came from Ms. Shaw at 2:50 p.m., Monday, November 14, 2011. Ms. Shaw will send an email stating that the class has been cancelled. She does not have any further information at this time for future classes. The Board of Assessors acknowledged the course has been cancelled.
 - d. **Staffing survey updates and WinGap research updates for BOA discussion and review.** The Board acknowledged updates on staffing survey. The Board acknowledged WinGap updates and instructed staff not to spend any more time on WinGap or eMaps research until further notice from the Board of Assessors.
 - II. **BOE Report:** Roger to email report to Board of Assessors as the BOEq updates are available. The Board of Assessors acknowledged verbal updates from Leonard about 2 cases that were certified to the Board of Equalization on November 15, 2011.
 - III. **Employee Group Session:** The Board acknowledged December 14, 2011 as next session. Mr. Bohanon, chairman informed the Board that he would not be attending the meeting on December 14, 2011 but to go ahead with the group session.
 - IV. **Exempt Properties:** The Board acknowledged there are no further 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 covenant 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.

No pictures or further documentation has been received from the property owner as of 11/16/2011.

The Board instructed removing this item from the agenda and placing in pending appeal file.

NEW BUSINESS:

VI. Appointments: Need the Board's verification on time to reserve Commissioner's appointment for November 30, 2011. The Board of Assessors instructed checking with the Commissioner to set a meeting time if he is available for November 30, 2011.

VII. Appeals:

a. Appeal Status: Emailed to the Board on 11/14/2011

- i. Total appeals taken: 233
- ii. Total Appeals Reviewed by the Board: 117
- iii. Pending Appeals: 116
- iv. Processing: 8

b. Map/parcel: S10-6: Stephenson, William: A letter was received by our office November 11, 2011 requesting the Board reconsider this parcel for covenant. –

Dear Mr. Barrett,

Thanks for the notices regarding the Board of Assessors decision to accept our properties into the Land-Use Covenant. One property was not accepted, however; it is account #560150 010, map parcel S10-6 located in the Longview Subdivision. This particular segment is 4.9 acres and is below the stand alone lot size normally required for inclusion in this program.

I respectfully request the Board of Assessors to reconsider this property. When I was still living in Summerville in the early 1970's, I planted 1,000 pine seedlings over this entire property. These trees are now approximately 40 years old, but I plan to allow them to further mature prior to harvesting. Based on the continued growth of these harvestable trees in the fact that this lot is only separated from our other properties by a single narrow strip lot sold years ago to the Casey family, a reevaluation of the acceptance of parcel S10-6 is requested.

Thank you for your consideration.

Best Wishes,

William E. Stephenson

The Board acknowledged and discussed the letter from Mr. Stephenson. The Board instructed a field visit to obtain photos in order to verify status of the timber on the property in question and other surrounding parcels of Mr. Stephenson.

c. Map & Parcel: T16-112
Owner Name: Dixie Gas & Oil Company
Tax Year: 2011

Owner's Contention: Owner contends property has been vacant for 10 years and they are unable to lease. Gas equipment has been removed from the property. Real Estate companies have been contacted about selling this property. Maximum value base on comparable properties would be \$75,000.

Determination: After looking at the property (see attached photos) the following was determined

1. The total property value of which the owner was notified for tax year 2011 is \$164,981 (land = \$36,947 and improvements = \$128,034). BB&T (located below this property) has the same land value as this property.
2. The building on this property is in need of all types of repair or a complete renovation.
3. The canopy as well as the paving is in a poor state of repair. It is below the normal usable physical condition. The building value was reduced from \$48,017 to \$36,947 for tax year 2011 as part of the commercial property value adjustments. However, the building is valued as if it is at 80% of its physical condition. Based on the observed condition of the structures the physical condition is less than 40% (somewhere around 20% to 30%).
4. Owners' estimation of value would be an overall value of \$326 per front foot for the property (building and land) as a whole ($\$75,000/230\text{ftft} = \326).
5. Subject land is valued at \$128,034 (\$557 per front foot). This is the median value per front foot for properties along the highway to the north and south of the subject. The market data on vacant commercial frontage is very limited for the last 2 years.

Conclusion:

1. The building seems to be overvalued based on its condition.
2. The land seems to be valued in line with similar properties nearby.

Recommendations: Leave land value at \$128,034. Adjust the physical condition of the improvements to 30% (resulting in a value of \$17,969). This recommended change will result in the current total value for tax year 2011 being changed from \$164,981 to \$146,003.

Motion made to accept recommendations:

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

d. Map & Parcel: 68 62 H
Owner Name: Elease Jett
Tax Year: 2011

Owner's Contention: Owner contends her property taxes are too high

Determination: This study indicates that the value of this house is in line with other homes of comparable size and grade.

Recommendations: Since the value of the subject property is in line with other property I am recommending the value not be changed. Also, since owner contends her taxes are too high we need to advise her that our office does not set the tax rates and inform her of the school board meetings and commissioners meetings in order to voice her opinion on tax rates.

Motion made to accept recommendations:

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

e. Map & Parcel: 48F 62 L05
Owner Name: Stanley Sheffield
Tax Year: 2011

Owner's Contention: Owner contends he has been trying to sell this property for over 4 years. He has offered to sell the property for less than what the county has it valued at. Owner contends that approximately ¼ acre of the property is buildable but the remaining acreage is down a steep slope.

Determination: The adjoining properties are located in Wylan Hills Subdivision and have sold/selling for \$21,000.00 per lot. Mr. Sheffield purchased his property in 2005 when the subdivision was first being built and was fully aware of the steep slope and the ability to build or not to build on this property before he made the purchase. All the lots around Mr. Sheffield have sold for \$21,000.00 and if we lower the value on Mr. Sheffield's property I believe other homeowners in this subdivision will want a lower value as also.

Recommendations: Since Mr. Sheffield did pick this lot and was aware of the steep slope and the ability to only be able to build on ¼ of the lot I recommend we leave the value as it is.

Motion to accept recommendations:

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

f. Map & Parcel: 68 99 L9A
Owner Name: MARY CREWS
Tax Year: 2011

Owner's Contention: Owner contends the value of her property is too high

Determination: When this appeal was made the value of the subject house was \$114,840.00 and the land value laws \$16,000.00 for a Fair Market Value of \$130,840.00. After checking the description of the house and making a field visit it was discovered that our records indicated there was a full basement and a screened in porch across the back of the house. However, there is no basement and only a half screened in porch on the back. These two errors were corrected which brought the house value down to \$95,171.00 with a new Fair Market Value of \$111,171.00. The house was built in 2005 with a grade of 105. The neighborhood factor is 1.55 which is a higher range than the comp houses which is 1.44. The house has no fireplace, attic or basement. There is an open porch with 352 sq foot, a single carport with 638 sq ft and a screened in porch with 256 sq ft.

Recommendations: Since the value of the subject property is higher than the average of the comp homes I believe the value should be lowered in order to be in line with other houses of the same type, grade, size and price.

Motion to accept recommendation and accept value of \$111,171

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

VIII. Homestead Exemption:

- i. **Map & Parcel: 0039A-00000-030-000**
Owner Name: Lee R. Kellett Jr.
Tax Year: 2011

Owner's Contention: Owner contend he filed for exemptions for ages 62 and 65 for the 2011 tax year and the exemptions have not been applied to his account. Owner has not received a denial letter from the Assessor's Office stating he did not get approved for these exemptions.

Determination: Chad found Mr. Kellett's file showing where he did apply for these exemptions for the 2011 tax year. Included in the file was income documentation for 2010. According to Mr. Kellett's income documentation and the checklist for determining eligibility for net income requirement included in the homestead application provided by the State of Georgia. Mr. Kellett has a total net income of \$19,202. The total maximum allowed for these exemptions is \$10,000.

Recommendations: Chad recommends denying Mr. Kellett's application for exemption due to his net income being more than the maximum allowed by the State of Georgia for these exemptions.

The Board instructed notifying Mr. Kellett that he is not qualified for the exemptions according to the State and sending our apology for delayed notice.

IX. Information Items & Invoices:

a. Emails:

- i. **eMaps Video:** Michael Borella: Email to Leonard pertaining to the eMaps product – The Board of Assessors acknowledged and touched on previous item WinGap discussion not to pursue software changes at this time.
- ii. **GAAO Election:** The Board acknowledged email pertaining to Mr. Barker's campaign.
- iii. **Course IVA:** Kim Oliver: Need more participation for the Course IVA class – The Board acknowledged and discussed.

b. Invoices:

- i. **Membership Dues: IAAO:** Leonard Barrett: Invoice # 12-00011324: Amount Due \$175.00: Due Date 1/1/2012 – The Board signed and approved.

X. **Addendum Item:** The Board discussed 2012 proposed budget. Mr. Bohanon provided copies of the budget figures for review and further discussion in the next meeting.

XI. Meeting adjourned – 9:55 a.m.

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

