

Chattooga County  
Board of Tax Assessors  
Meeting of November 23, 2011

I. Meeting called to order 9:05 am.

A. Leonard Barrett, Chief Appraiser – present

B. Wanda Brown, Secretary – present

II. **Meeting Minutes November 16, 2011** – The Board reviewed, approved and signed.

I. **BOA/Employee:**

a. **Assessors Office Budget:** Received September and October 2011 reports. The Board reviewed the September and October reports and discussed the 2012 proposed budget.

b. **Board member checks:** All board members received checks.

c. **Board of Assessors to receive mail:** Department of Revenue envelope post marked 11/18/2011 received by the Board.

d. **Board member course information:** Goldine Shaw from the Department of Revenue directed us to answer questions on the GCP website. Email of Georgia Certification information forwarded to the Board. The Board of Assessors discussed and will attempt the course again in 2012 if available.

e. **Time Sheets PE:** November 22, 2011: The Board reviewed, approved and signed copies of time sheets; due to the holidays the originals were turned in early.

II. **BOE Report:** Roger to provide the Board of Assessors with BOEq updates. Report provided by Roger Jones was acknowledged by the Board.

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 that December 14, 2011 is the next group session.

IV. **Exempt Properties:** The Board acknowledged there are no further updates at this time.

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

a. **T12-PP:IF-061: Mount Vernon Mills Update:** The Board instructed obtaining any updates on this item to report in meeting 11/23/20-11.  
*The Board acknowledged that notice of no change in value has been sent to Mount Vernon.*

- 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. The Board reviewed Mr. Stephenson's letter in last meeting of November 16, 2011 and instructed a field visit to obtain pictures and verification of timber status. Chad visited the property on November 21, 2011 to take pictures. The Board reviewed the photo taken and presented and instructed revisiting the property for more photos with detail.

#### **NEW BUSINESS:**

- VI. **Appointments:** Email forwarded on November 17, to County Commissioner requesting verification of time to meet with the Board. A 9 a.m. appointment on November 30, 2011 is scheduled pending response from the Commissioner. The Board acknowledged and instructed contacting the Commissioner to verify the best time for him to attend.

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

- a. **Appeal Status:** The Board acknowledged the report.

- i. Total appeals taken: 233
- ii. Total Appeals Reviewed by the Board: 123
- iii. Pending Appeals: 110
- iv. Processing: 5

- b. **Map & Parcel: 47B 01**  
**Owner Name: Marlene Cabe**  
**Tax Year: 2011**

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

Determination: The value of the subject house is \$55,404.00 and the land value is \$3,330.00 for a fair market value of \$58,734.00. This house was built in 1981 and has a grade of 100 with a physical of 95. There is 1,096 square foot with a shingle roof, carpet floors, central heat and air with a two fixture bath and kitchen. There is no fireplace, attic or basement. The house has an open porch with 56 square foot a single carport with 240 square foot with an attached utility room with 90 square foot.

Recommendations: The subject house value per square foot is within range of the comparable and houses within the same neighborhood. According to the comparison study the subject house falls within the correct range of value so I feel there are no means for change.

Motion to accept recommendations

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

- c. **Map & Parcel: 50-2**  
**Owner Name: Black, Charles**  
**Tax Year: 2011**

**Contention:** Land is not usable for anything without being filled and most is not worth the expense to fill.

**Determination:**

Tax Value:

1. Property value was \$74,250 for tax year 2010.
2. Owner was sent notification property value is \$67,254 for tax year 2011 (\$3,300 per acre).
3. 2.12 acres sold off subject in 2010.

Tax Value Comps:

1. Properties near subject in the flood zone ranging in size from 10.8 acres to 31.94 acres have tax values per acre ranging from \$1,000 per acre to \$3,075 per acre (median=\$2,633 per acre).
2. All of the comps are in the flood zone. All but 2 of the 6 comps have their total land mass in the flood zone. Of these 2, one has 80% and the other 75% of their land mass in the flood zone.
3. Only 2 of the 6 comps have a residence located thereon.
4. All the tracts have trees from natural regeneration.

Sales:

1. Vacant small acreage tracts that sold in the year 2010 ranging in size from 5.4 acres to 27 acres had sale prices per acre ranging from \$1,714 per acre to \$9,860 per acre (median=\$3,786 per acre).
2. Only one of the sales was in the flood zone. It is located in a residential area with over 80% of the land mass in the flood zone (map 48-38-L57). The property that sold located in the flood zone sold for \$2,750 per acre.

Subject property characteristics:

1. The subject property is a 20.38 acre tract located east of GA Hwy 114 just south of Bellah Ave. in Summerville.
2. It has approximately 400 feet frontage on Bellah Ave. and approximately 50 feet frontage on GA Hwy 114.
3. All of the property is located in the flood zone according to the FEMA flood zone map. Also, 4 properties located between the highway and the west line of the subject property are in the flood zone and have buildings located thereon. Three have commercial buildings and one has a church.
4. According to the Chattooga Soil Survey, the land has severe limitations for construction. The land floods and is subject to severe wetness. Also, according to the soil maps the soils have a high index for agricultural usage (row of crops and timber).
5. The owner indicated much of the land is marshy a good portion of the year.

**Conclusion:**

1. The subject property is located in the tax value per acre range with similar nearby properties. It is located near the upper end of the range at \$3,300 per acre.
2. The subject property is located in the sale price per acre range with properties of similar size sold in the year 2010 (one of which is in the flood zone). It is located near the upper end of the range at \$3,300 per acre.

**Recommendation:** The subject map/parcel 50-2 is valued in line correctly – leave value at \$67,254 as notified.

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

**d. Map & Parcel: L02 54**  
**Owner Name: Donna Cantaway**  
**Tax Year: 2011**

Owner's Contention: Owner contends the house value is too high

Determination: Subject house has more square footage than most of the comps. The grade and neighborhood factor is part of the reason for the increased value of this home. However, the neighborhood houses have a lower grade and factor. There is no one living in the house at this time as the house was left in an estate to a niece living in Florida who is wishing to sell the home. The houses around the subject house are older and need some repair. The average house value on the comps and the neighborhood houses is \$57,887.00

Recommendations: After comparing the subject house to the comps and neighborhood houses I feel this house is overvalued since the house values of the comps and neighborhood houses have an estimated value of \$57,887.00. I am recommending this house value be lowered to \$66,184.00 which will make the value per square foot \$51.50 which is more in line with the comps and the neighborhood houses. The total value is \$81,276.

The Board instructed acquiring better comparables and visiting the property to obtain photos and further research. The Board also instructed always including the value of the subject in the review.

#### **VIII. Conservation Covenant Items:**

##### **a. Map & Parcel: 33-2-A**

**Owner Name: TWIN MOUNTAIN PARTNERS, LLC**

**Tax Year: 2011**

**Owner's Contention:** The property owner called the office inquiring about penalty for breach of covenant and status of covenant for tax year 2011. The owner does not want to renew the covenant. The property owner was aware that the time to renew was close but not sure when due to the confusion of the tax record. The property owner also contends that they have been in the process of placing the property into a perpetual conservation. This would be a never ending conservation covenant. During this process they were not pursuing the status of agricultural covenant. They are requesting the Board take this into consideration when deciding on correcting the 2011 tax bill meaning they would not get the tax credit.

**Determination:** During online research of covenant recording the following was determined:

- 1) The covenant application begins 2001 and ends 2010
- 2) In 2007 a transfer in property took place beginning year 2008.
- 3) At the time this transpired the covenant year was changed to 2008 in the tax records. The original covenant year applied for should have remained in the tax record as 2001.
- 4) This created confusion as to when the covenant actually ended and there would not have been an indication that the covenant needed to be renewed or removed in 2010.
- 5) Correcting the year in the tax record means the property owner should not have received covenant credit for tax year 2011.

**Recommendations:**

Requesting the Board of Assessors leave the tax billing as is for 2011 and correct 2012 record due to the clerical error made in 2008 in the tax records leaving no indicator to renew or remove the covenant credit.

Motion was made to leave the 2011 tax billing if the bill has been paid and correct 2012 records.

If the bill has not been paid, correct the 2011 bill and correct records for 2012.

Motion: Ms. Crabtree

Second: Mr. Barker

Vote: all in favor

#### **IX. Homestead Exemption/Veteran Exemption:**

##### **a. Map & Parcel: 45A-36**

**Owner Name: Deboard, Jerry**

**Tax Year: 2012**

**Contention:** The property is requesting 100% veteran approved exemptions.

**Determination:** The tax records indicate the property is homesteaded and all documentation has been provided including a letter from the Department of Veterans Affairs.

**Recommendation:** Requesting approval for 2012 exemption for 100% disabled veteran.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

**X. Information Items & Invoices:**

- a. **Emails: Qpublic, LLC invoice: Nancy Gear: Invoice printing failure –**  
Forwarded email back to Nancy requesting another attachment. The Board acknowledged.

**XI. Refund Request:**

- a. **Map 24-56: Shamblin, WD Sr and Keitha R: tax years 2010, 2009 and 2008:**  
The Board made motion approving refund on this appeal on November 2, 2011.  
Requesting the Board's signatures on the refund form.  
The Board of Assessors acknowledged and signed.

**XII. Addendum:**

a. **Appeal Waiver:**

i. **Map/Parcel: S15-14**

ii. **Owner Name: Shiflett, Chris**

The Board of Assessors reviewed and signed appeal waiver.

b. **Appeal Item:**

**Map & Parcel: 45A-36**

**Owner Name: Jerry DeBoard**

**Tax Year: 2011**

Owner's Contention: Owner contends no more work has been done on the house.

Determination: On September 29, 2011 property was visited by field appraiser (AG, CB). This is a 2 story home (per question asked to owner). It is listed as 1 sty with unfinished attic. The 2<sup>nd</sup> story is unfinished (no sheetrock). The first floor has some sheetrock.

Recommendations: Recommends adding a function of 70% to house. House value currently is \$81,810, price per sq. ft \$46.48. By adding a functional of 70% this would make house value \$57,267, price per sq ft \$32.34. Tag property to check for completion in 2012.

Note: Chad and Wanda reviewed completion of the house and determined a 60% function to be more accurate due to the electrical being incomplete and just some sheetrock on the bottom 1<sup>st</sup> floor walls. The house value would then be \$49,086 with price per sq. ft. at \$27.89.

Requesting the Board approve house value of \$49,086.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

c. **Additional Item: Old Business**

i. **Map & Parcel: T12 PP:II 61**

**Owner Name: BAKER TEXTILE (goods in holding at Mt. Vernon)**

**Tax Year: 2011**

Owner's Contention: Owner contends that the goods in holding amount reported to us by Mt. Vernon are incorrect. Mt. Vernon reported a value of \$2,464,988.00. The value should have been \$938,229.00. (difference is \$1,526,759.00)

Determination: On October 14<sup>th</sup> I received a phone call from a representative of Baker Textile asking about the amount of their tax bill. I gave them the amount Mt. Vernon had reported them as having goods in holding at the beginning of 2011. The representative told me they did not have that much inventory there. I explained they would need to contact Mt. Vernon about this difference. I was contacted Mr. David Alexander of Mt. Vernon letting me know that he had received an e-mail from Mr. Charles Cohen of Baker Textile and that the information provided to me from Mt. Vernon was incorrect. I told Mr. Alexander he would need to send me documentation showing the correct value Baker Textile had as goods in holding. (e-mails attached)

Recommendations: Since this is such a big difference in the amount reported by Mt. Vernon and the corrected amount I am asking the BOA to make a recommendation on this matter.

Motion made upon receipt of correct documentation from Mount Vernon on Baker Textile goods in holding:

Motion to accept correcting tax records

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

Note: The Board of Assessors instructs inquiring with Mt. Vernon where the difference went that was added in error to Baker Textile.

- ii. Mr. Calhoun will not be attending next weeks meeting, however he will be accounted for on the time sheet report to make up for a day that was left off the transmittal dated November 23, 2011. The Board acknowledged.
- iii. Mr. Barker discussed with the Board that he was not elected for GAAO Northwest District Chairman and requested the Board's approval to remain in GAAO candidacy. The Board acknowledged.
- iv. Mr. Barker discussed his UGA course with the Board. His studies included WinGap and Leadership in difficult times. The Board acknowledged.

XIII. Meeting adjourned – 10:25 a.m.

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

  
  
  
