

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

- I. Meeting called to order 9:05 am.
 - A. Leonard Barrett, Chief Appraiser – present
 - B. Wanda Brown, Secretary – present
 - C. Jason Winters, County Commissioner - present

II. **Meeting Minutes November 30, 2011** – The Board reviewed, approved and signed.

- a. **Assessors Office Budget:** The Board acknowledged that the November report has not been received for review.
- b. **Time Sheets PE December 7, 2011** – The Board of Assessor’s reviewed, approved and signed.

a. Total cases certified to the Board of Equalization – 30
b. Cases Reviewed – 19
c. Total Cases Remaining For Review – 11

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

a. **Map/parcel: S10-6: Stephenson, William:** A letter was received by our office November 11, 2011 requesting the Board reconsider this parcel for covenant. Note: This case is being processed to the Board of Equalization after the original decision to deny the covenant by the Board of Assessors.

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 then instructed obtaining more photos in meeting 11/23/2011.

A field visit on December 1, 2011 did not indicate tree harvesting, planting or growing trees to harvest. Photos taken during the field visit are available for the Board to review.

Recommendation: Continue with the Board of Equalization due to the original no change decision/denial of covenant and findings during the recent field visit.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

b. Mount Vernon Mills and Mohawk Mills:

- i. Attorney for Mount Vernon and Mohawk is discussing two issues with the county attorney Chris Corbin.
- ii. List forwarded to the Board for review 12/1/2011 – Leonard
The Board reviewed and discussed a property review packet on Mount Vernon Mills prepared by Leonard Barrett, chief appraiser.

c. Map & Parcel: L02 54

Owner Name: Donna Cantaway

Tax Year: 2011

ON HOLD

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, pictures of the subject and a visit to the property. Requesting the Board acknowledged the visit to the property will be Thursday, December 1, 2011

The Board acknowledged that this item is still pending – on hold for obtaining additional documentation.

NEW BUSINESS:

VI. Appointments: The Board received 2012 budget figures for review from the Commissioner, Jason Winters. The Board will meet with the Commissioner December 21, 2011 to finalize the budget.

VII. Appeals:

a. Appeal Status: The Board reviewed and acknowledged appeal updates.

- i. Total appeals taken: 233
- ii. Total Appeals Reviewed by the Board: 128
- iii. Pending Appeals: 105
- iv. Processing: 6

b. **Map & Parcel: 79-2**
Owner Name: Reece, Dennis & Laura
Tax Year: 2011

Contention: Appealing taxes going up more every year.

Determination:

- 1) The subject value is \$41,430 with the average of comparables at \$35,659 with average comparable area at 1357 smaller than the subject's at 1488.
- 2) The subject price per sq. ft. is \$27.84 when sold in 1998 compared to the average 2010 sales of \$26.22 price per sq. ft.
- 3) The total value price per sq. ft. of the subject is \$29.65 at the higher end of the comparable average of \$29.46.
- 4) The median price per sq. ft. of the comparables is \$32.83 indicating that the subject falls below the median average.

Recommendations: The subject falls within range of comparables suggesting the value remain as notified at \$44,118.00. Advise the property owner that the Board of Assessors does not set the tax rates and direct them to the school board meetings and commissioner meetings.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

VIII. Conservation Covenants:

- a. 50-2: Black, Charles:

Contention: applying for covenant on 18.08 acres

Findings: The covenant application was filed November 4, 2011- Maps and soil chart attached. An appeal was filed timely on this property.

Requesting the Board's instructions on whether the covenant application can be accepted in conjunction with the appeal.

Motion to approve the application for 2011

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

IX. Information Items & Invoices:

- a. **Informational Item:**

- i. According to the Appraisal Procedures Manual Chapter 560-11-10, the following is just a few of the requirements of maintaining the appraisal system:

560-11-10, 2. Collecting property information: The appraisal staff shall, consistent with the policies of the board of tax assessors and this subparagraph, physically inspect properties when necessary to gather the information required by Rule 560-11-10-.09(2)(d). and

560-11-10 (I) Field Inspections: The appraisal staff shall develop and present to the board of tax assessors for approval procedures that provide for periodic field inspections to identify properties and ensure that the property characteristics information is complete and accurate. The procedures shall include guidelines for the physical inspection of the property by either appraisers or specially trained data collectors. The format should be designed for standardization, consistency, objectivity, completeness, easy use in the field, and should facilitate later entry into a computer assisted mass appraisal system, when one is used. When interior information is required, the procedures shall include guidelines on how and when to seek access to the property along with alternative procedures when such access is not permitted or feasible.

560-11-10, 3. Maintaining property characteristics information: The appraisal staff shall systematically update the property characteristics information in response to changes brought about by new construction, new parcels, remodeling, demolition, and destruction. The appraisal staff shall physically measure and update their records to reflect all such changes to real properties in the county.

560-11-10, 4(iii) – Field review frequency. All real property parcels should be physically reviewed at least once every three years to ascertain that property information records are current.

Appraisal Procedures Manual received November, 2011 for the Board's review. A copy of the field review page is attached to each Board member's agenda. The Board of Assessor's reviewed and discussed.

b. Invoices:

- i. Advertising: The Summerville News: Invoice #3104: Invoice Date 12/2/2011: Amount Due \$35.00 – The Board reviewed, approved and signed.
- ii. December Backups: GSI: Invoice #8658: Invoice Date: 12/2/2011: Amount Due \$40.00 – The Board reviewed, approved and signed.
- iii. Letter/Marshall & Swift: Building Cost People: Offering their services to help us reach our business goals. The Board acknowledged.

X. Mapping Issues:

- a. Map & Parcel: S17-9 and S17-14
Owner Name: Sims, Wardell
Tax Year: 2012

Contention: Owner is requesting maps S17-9 and S17-14 be combined for the tax year 2011 and future year. They are adjoining property owned by same persons - Did not get full credit for exemptions because of separate accounts.

Determination: There is no indication that the property owner attempted to join the properties in an appeal for tax year 2011 or at any time prior to the digest completion. There was a homestead application filed in January, 2011 and no request was made at this time to combine the properties. This item is not technically an appeal, however it should be handled as a late appeal since there was no office clerical error involved.

Recommendations: Recommending no change for tax year 2011 and honor the property owner's request to combine the properties for 2012.

Motion to accept recommendations

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

XI. Refund Request:**a. 39C-35: Ellenburg, Caroline G.: Tax years 2008, 2009 & 2010**

- i. Refund was approved by the Board in minutes June 29, 2011
- ii. Requesting Board signatures on the refund form

The Board approved and signed the refund form.

b. 64E-82: Craig, Thomas: 2011 Tax year

- i. Refund was approved by the Board in minutes 8/24/2011
- ii. Requesting Board signatures on the refund form

The Board approved and signed the refund form.

XII. Addendum:**a. Map & Parcel: S16-40**

Owner Name: Laney, Thomas

Tax Year: 2011

Contention: Property owner contends that the value of the house is too high.

Determination: The subject was built in 2003, has a 90 grade and 1,152 sq. ft. with a total fair market value of \$45,051.

- 1) The subject's house value is \$42,231 below average of comparables at \$44,149.
- 2) The subject price per sq. ft. is \$36.66 and the average of comparables is \$41.55.
- 3) The total value price per sq. ft. of the subject is \$39.11 with the average of comparables at \$43.83.
- 4) The subject sold in 2003 with a sales price per sq. ft. of \$53.82 indicating it is in line with the 2010 sales with an average price per sq. ft. of \$53.22.

Recommendations: Leave total fair market value as notified at \$45,051.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

XIII. Executive Session:

Motion to go into executive session at 10 a.m.

Motion: Ms. Crabtree

Second: Mr. Richter

Vote: all in favor

Motion to return to regular meeting at 10:15 a.m.

Motion: Ms. Crabtree

Second: Mr. Richter

Vote: all in favor

XIV. Meeting adjourned – 10:20

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

