

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 14, 2011

Attending:

William Barker
David Calhoun
Gwyn Crabtree
Richard Richter

- I. Meeting called to order 9:10 am.
 - A. Leonard Barrett, Chief Appraiser – present
 - B. Wanda Brown, Secretary – present
- Old Business:
- II. **Meeting Minutes December 7, 2011** – The Board reviewed, approved and signed.
- III. **BOA/Employee:**
 - a. **Assessors Office Budget:** The Board acknowledged the 2012 proposed budget is pending.
 - b. **Board Members to receive checks:** Board members received checks
- IV. **BOE Report:** Roger to provide the Board of Assessors with BOEq updates. The Board reviewed the BOE report submitted 12/14/2011.
- V. **Employee Group Session:** December 14, 2011
 - A. Motion to reschedule group session for meeting December 21, 2011.
 - B. Motion: Mr. Richter
 - C. Second: Mr. Calhoun
 - D. Vote: all in favor
- VI. **Exempt Properties:** The Board acknowledged there are no further updates at this time.
- VII. **Pending Appeals, letters, covenants & other items:**
 - A. **Mount Vernon Mills: Entire Information Packet:**
 - a. Forwarded to the Board December 9, 2011
 - b. The Board acknowledged receiving the Mount Vernon Mills presentation prepared for the Board of Equalization.
 - B. **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, pictures of the subject and a visit to the property. Requesting the Board acknowledge the visit to the property will be Thursday, December 1, 2011. *Cindy corresponded with the property owner and contacted her by phone. The property owner would like to prepare her own research for the file before the Board of Assessors makes any final decision. The Board acknowledged.*

NEW BUSINESS:

VIII. Appointments:

- A. **Meeting of December 21, 2011:** Email confirmation: Received from Commissioner Winters confirming meeting with the Board and Steve Waddell – The Board acknowledged.

IX. Appeals:

- A. **Appeal Status:** Updated 12/13/2011
 - a. Total appeals taken: 233
 - b. Total Appeals Reviewed by the Board: 137
 - c. Pending Appeals: 96
 - d. Processing: 12
 - e. These updates are pending the Board's decision to dispose of appeals b1 through b10 below – See Board decision below.
- B. **Appeals specifying a value:** The Board of Assessors requested a list of appeals of which the property owner's have specified a value on their appeal form. **The list of appeals with value amounts requested is as follows:**

The Board accepted these appeals for review only and will discuss again in next meeting on December 21, 2011.

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

1. **Map & Parcel:** P04-18
Owner Name: Dirtseller, LLC
Tax Year: 2011
Contention: Owner paid \$275,000
Current Assessment: \$530,957
2. **Map & Parcel:** 40-57
Owner Name: Parker, William H
Tax Year: 2011
Contention: Land not worth \$1,000 per acre
Current Assessment: \$55,800 and CU(covenant) - \$17,390
3. **Map & Parcel:** 29-57
Owner Name: Parker, William H
Tax Year: 2011
Contention: House may be worth \$70,000 and land not worth \$1,800 per acre
Current Assessment: \$294,491 and CU(covenant) - \$79,892

4. **Map & Parcel:** 44-6
Owner Name: Kerkinbo II, LLC
Tax Year: 2011
Contention: Based on values for 1-1-11 the current market should be \$46,400
Current Assessment: \$60,726

5. **Map & Parcel:** 39E-48
Owner Name: Aladdin Manufacturing Corporation, c/o Ernst & Young LLP
Tax Year: 2011
Contention: Proposed settlement for 2011 sets a value of \$7.46 per sq. ft. or \$1,163,536
Current Assessment: \$2,337,248

6. **Map & Parcel:** 50-57-B01
Owner Name: Aladdin Manufacturing Corporation, c/o Ernst & Young LLP
Tax Year: 2011
Contention: Proposed settlement for 2011 sets a value of \$7.46 per sq. ft. or \$1,147,796
Current Assessment: \$2,271,714

7. **Map & Parcel:** 50-58-B
Owner Name: Aladdin Manufacturing Corporation, c/o Ernst & Young LLP
Tax Year: 2011
Contention: Proposed settlement for 2011 sets a value of \$7.46 per sq. ft. or \$1,109,675
Current Assessment: \$2,349,190

8. **Map & Parcel:** S16-7
Owner Name: Mohawk Carpet Corporation, c/o Ernst & Young LLP
Tax Year: 2011
Contention: Proposed settlement for 2011 sets a value of \$7.46 per sq. ft. or \$1,253,795
Current Assessment: \$2,647,003

9. **Map & Parcel:** 3-52-E
Owner Name: Ranson, James A.
Tax Year: 2011
Contention: Own adjacent 5 acre parcel with a valuation of only \$14,160 – map/parcel 3-52-F, Acct. #485588 010. Why are the two parcels not the same value?
Current Assessment: \$24,080

10. **Map & Parcel:** 61-27G
Owner Name: Linn, Ellis Paul
Tax Year: 2011
Contention: Building value too high according to bill for construction (attached) \$9,882 - structure was only a pole barn on June 1, 2011. Also, contesting land value.
Current Assessment: \$75,993 and CU(covenant) - \$15,832

- C. **13-68: Creekside Falls, LLC: 2011 tax year**
 Appeal Waiver and Release: The Board approved and signed.
 Motion to accept waiver
 Motion: Mr. Richter
 Second: Mr. Calhoun
 Vote: all in favor

D. Map & Parcel: 00S11-00000-TR4-000
Owner Name: Cindy Finster
Tax Year: 2011

Owner's Contention: Ms. Finster has requested that she does not want her appeal to go to the Board of Equalization.

Determination: Ms. Finster's appeal was heard and approved by the Board of Assessors on 08-03-2011. Her value was lowered from \$12,913 to \$7,010.

Recommendations: Chad recommends the approval of Ms. Finster's Appeal Waiver and Release request.

Motion to accept waiver

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

E. Map & Parcel: 00S11-00000-TR3-000
Owner Name: Billy Leon Edwards
Tax Year: 2011

Owner's Contention: Mr. Edwards has requested that he does not want his appeal to go to the Board of Equalization.

Determination: Mr. Edwards appeal was heard and approved by the Board of Assessors on 08-03-2011. His value was lowered from \$12,913 to \$7,010.

Recommendations: Chad recommends the approval of Mr. Edwards Appeal Waiver and Release request.

Motion to accept waiver

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

F. Map & Parcel: 00061-00000-020-000
Owner Name: Shirley Culberson
Tax Year: 2011

Owner's Contention: Property owner contends the house is not livable. There are no floors.

Determination: After visiting the property and inspecting the house on 09-20-2011 Chad has determined the house is not 100% complete. The exterior of the house appears to be complete but the interior just has the sheetrock and subfloor down. Currently in the assessors records we have this house listed at 100% complete. Chad has determined that the house should actually be at 75%.

Recommendations: Chad recommends changing the function to this property from 100% to 75%. This would change the FMV of the house only from \$91,757 (\$46.81sq ft) to \$68,818 (\$35.11 sq. ft).

Motion to accept recommendations

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

G. Map & Parcel: 00031-00000-015-000
Owner Name: Edward Durham
Tax Year: 2011

Owner's Contention: Owner contends he appealed this property in 2010 and the value of the house was set by the board of equalization to \$100,000. The value for 2011 was \$113,219.

Determination: Chad found Mr. Durham's 2010 appeal file and determined that the board of equalization set Mr. Durham's house value at \$100,000. Since Mr. Durham filed an appeal this should be the value for three years. Chad also determined that the value of \$100,000 was not carried over into the 2011 tax year so Mr. Durham was taxed on a value of \$113,219.

Recommendations: Chad recommends that we change Mr. Durham's house value to reflect the board of equalizations decision in 2010 of \$100,000.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

X. Information Items & Invoices:

- A. **Annual Software Support Contract: GSI:** Invoice Date 12/2/2011: Due date 1/2/2012: Amount Due \$5,199.00 – The Board of Assessors reviewed, approved and signed.
- B. **Office Depot Invoices:** August through December, 2011 – The Board of Assessors reviewed, approved and signed.

XI. ADDENDUM:

- a. **Map & Parcel: 00S41-00000-047-000**
Owner Name: Zander M. Martin
Tax Year: 2011

Contention: The Chattooga County Tax Commissioner, Kathy Brown, contends that this property has the homestead exemption applied even though this is a rental property. The owner of this property does not live in Chattooga County according to Kathy Brown. Kathy wants our office to remove the exemption for the 2011 tax year, correct the bill for 2011 and send Mr. Martin a new tax bill reflecting this change.

Determination: The mailing address on Mr. Martins account is 14 Sylvan Road NE, Rome GA, 30165.

Wanda researched the Floyd County records and it appears that Mr. Martin is also receiving a homestead exemption in Floyd County. According to Chattooga County 911 directory, someone else lives on this property other than Mr. Martin.

Recommendations: Chad recommends that we remove this exemption for the 2012 tax year due to the information obtained. Chad also recommends that we leave the 2011 tax bill as is. We did not find the error until after both the assessment notice and the 2011 tax bill were sent out to the property owner.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

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- b. **Map/parcel: 46-38-LT22**
Owner: Duncan, Chris & Melissa
Tax Year: 2011

Owner's Contention: Owner contested current value for tax year 2011.

Determination: Property records indicate the following:

1. Property is 2.18 acres in land lot 33 District 6. It is also part of lot 22 of the Gilreath Inv. Lp.
2. The owners' notice of value indicates a return value of \$8,000, a prior year value of \$12,980 and a current year value of \$11,990.

3. Tax year 2010 computer records indicate the subject property value was adjusted due to an acreage error. The record indicates the property was originally 2.36 acres valued at \$12,980. Board minutes of November 27, 2010 indicate the acreage and value was adjusted. The acreage was adjusted to 2.18 and the value to \$8,000.
4. Current ownership records indicate the current owner purchased the property 04/15/2010 for \$8,000.

Conclusion:

1. O.C.G.A. 48-5-2 (3) states: "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."
2. Due to the most recent purchase price being \$8,000 in the year 2010, the tax value for tax year 2011 should be \$8,000.

Recommendations: adjust taxable value to \$8,000 for tax year 2011.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

**c. Map/parcel: 78-76-B
Owner: Drummond, Wanda
Tax Year: 2011**

Owner's Contention:

1. Owner contends "Property values continue to decline across the state and the nation. I don't feel that my property is an exception to this. Please review. Thank you. Wanda Drummond."

Determination: property records indicate the following:

1. The subject property is a 13.88 acre vacant tract of pasture land west of the Gore-Subligna Road approximately 2 miles south of Subligna. The subject also has approximately 500 feet of frontage on the Gore-Subligna Road.
2. A notice of value sent for tax year 2011 indicated a "Return Value" of \$61,627, a Previous Year Value" of \$61,627 and a "Current Year Value" of \$61,627.
3. The average current year value per acre is \$4,440.
4. Land Tax Value Comps.
 - a. 6 similar properties around the subject have property tax value for tax year 2011 in a range from \$2,075 to \$4,680 per acre. 3 of the 6 properties adjoin the subject property.
 - b. The middle of the range is \$4,227 and the average is \$3,851 per acre.
5. LAND SALES
 - a. In the year 2010, 17 tracts of vacant land from 27 acres down to 3 acres sold from \$1,714 to \$19,667 per acre. The middle of the range is \$4,167 and the average is \$6,312 per acre.
 - b. The subject property is located in the northeast section of the county. This area has consistently represented the upper end of the market for rural larger land tracts and smaller rural unimproved tracts for rural residential purposes.
 - c. 4 of the 17 tracts (one of which was a bank liquidation) sold in the area of the subject ranging from \$5,500 per acre to \$7,396 per acre. These 4 tracts ranged in size from 3 to 3.91 acres.
6. CONCLUSION
 - 1) Subject is valued in line with tax values of similar properties nearby. It is valued above the midrange. However, based on characteristic reflected by the tax map photo the subject belongs above the midrange.

- 2) Subject is valued just above the midrange and well below the average of the small tract sales in the year 2010. It is valued below both the midrange and average of the tracts that sold the same area of the county.

Recommendations: Leave value as notified for tax year 2011 at \$61,627.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

- XII. **Office Expenses: The Board acknowledged and discussed.**
- A. The Board instructed evaluating the office usage of copier paper and file folders.
 - B. The Board discussed researching ways to cut spending throughout the office and instructed obtaining a report of the findings.
- XIII. **Meeting adjourned – 9:45 a.m.**
- A. Motion to adjourn: Mr. Richter
 - B. Second: Mr. Calhoun
 - C. Vote: all in favor

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

