

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of December 21, 2011

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Attending: Hugh Bohanon, Chairman  
William Barker  
David Calhoun  
Gwyn Crabtree  
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

**Old Business:**

II. **Meeting Minutes December 14, 2011** – The Board reviewed, approved and signed.

I. **BOA/Employee:**

- a. **Assessors Office Budget:** The Board acknowledged the November report has not been received.
- b. **Checks:** Board members acknowledge they will receive checks by Thursday, December 22, 2011- The Office will be closed Friday, December 23 and Monday, December 26, 2011.
- c. **Mail:** Mr. Bohanon, Chairman received a certified letter: Charlton & Glover
- d. **Time Sheets PE December 21, 2011** – The Board of Assessors reviewed, approved and signed copies as the originals were forwarded on December 20, 2011 to the Commissioner's office.

II. **BOE Report:** The Board acknowledged the BOEq updates provided by Roger Jones.

III. **Employee Group Session:** The Board discussed duties and workload with employees now that the office is under staffed. Each employee was given an opportunity to voice their opinions and concerns. The Board also commented on the office operating more efficient and being pleased with the employee quality of work and positive attitudes.

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

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

a. **Mount Vernon Mills: Entire Information Packet:**

- i. Requesting Board acknowledge as reviewed before forwarding to the Board of Equalization.
- ii. The Board of Assessors reviewed and signed 3<sup>rd</sup> draft review to certify the Mount Vernon appeal to the Board of Equalization.

b. **Appeal Waivers: Cindy Finster, Billy Edwards** – Mr. Bohanon, chairman signed the appeal waivers.

c. Map & Parcel: 50-56  
 Owner Name: Signature Interior Woodwork  
 Tax Year: 2011

Owner's Contention: The property owner is requesting his concerns be forwarded to the Board of Equalization

Determination: During phone conversations and email correspondence, the property owner was advised of the Board of Assessor's decision that it cannot legally accept this appeal request. The property owner then requested his attempt to file an appeal be forwarded to the Board of Equalization. See the Georgia law reference below:

**O.C.G.A. 48-5-311:**

(C) Appeals to the county board of equalization shall be conducted in the manner provided in paragraph (2) of this subsection.

(2) (A) an appeal shall be effected by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by mailing to or filing with the county board of tax assessors a notice of appeal within 45 days from the date of mailing the notice pursuant to Code Section 48-5-306.

Recommendations: The Board of Assessors did not accept this item as an appeal. The Board of Assessors according to code section above cannot forward this item to the Board of Equalization as an appeal.

The Board instructed sending a letter to Signature Interior Woodwork informing them that it cannot accept this item as an appeal and therefore cannot forward to the Board of Equalization. It must be an appeal before the Board of Assessor's has the authority to send anything to the BOE.

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

**The BOA acknowledged this item is still 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.

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 Assessor's makes any final decision.

e. Map & Parcel: 80-13 & 79-28A  
 Owner Name: Touchstone, Zachary  
 Tax Year: 2011

Owner's Contention: The property owner stated the following:

I hand-delivered the application for agricultural property on March 31, 2011 and met with Mr. Barrett. Since the application required a notary and there was not a notary available, Mr. Barrett allowed me to take the form and return it the following day via U.S. mail. The \$12.00 check to record was left with the office along with a copy of the application, pending a receipt of the original, notarized application. Apparently the check (see attached) was separated from the application. The fee was paid and I appeal to you to please consider and approve under these circumstances. Following my father's death in

2010, I had many responsibilities to take care of and our land here in Chattooga County is very important to me as Ted Touchstone's (my father) legacy.

Thank you,  
Zachary Touchstone

Determination: The application for covenant is dated as being notarized on the deadline April 1, 2011. No recording fee accompanied the application in the envelope postmarked April 1, 2011. A letter was mailed to the property owner on Friday, June 3, 2011 with instructions of payment requirements to process the application. No response to the letter led to a notice mailed to the property owner on June 21, 2011 of the BOA decision to deny the covenant. An appeal was then filed by Mr. Touchstone on June 28, 2011 with the above statement. At the time the appeal was filed the request was made for the property owner to provide a cancelled check from their bank. The property owner provided that day a copy of carbon copy where the check was written.

*Status: Requesting bank copy of a cancelled check from the property owner. Upon receipt of cancelled check re-submit the application for the Board to review. The property owner came in on December 16, 2011 with check #1525 to pay the \$12.00 recording fee.*

**Recommendation: Accept the covenant application.**

The Board signed and approved the covenant application.

**f. 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 Board accepted the list to review and return discussion on December 21, 2011.**

The Board instructed removing these appeals from the agenda and processing them as usual with completed comparison studies and reviews.

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

**NEW BUSINESS:****VI. Appointments:**

- a. **Meeting of December 21, 2011:** Steve Waddell met with the Board of Assessors and discussed becoming an Assessor staff member.
  - i. The Board voted to enter into executive session
  - ii. Motion: Mr. Richter
  - iii. Second: Mr. Calhoun
  - iv. Vote: all in favor
  - v. The Board voted to return to regular meeting
  - vi. Motion: Mr. Richter
  - vii. Second: Mr. Barker
  - viii. Vote: all in favor
- b. **No response from Commissioner Winter's attending** – To finalize 2012 budget. The Board acknowledged.

**VII. Appeals:**

- a. **Appeal Status:** Updated 12/01/2011
  - i. Total appeals taken: 233
  - ii. Total Appeals Reviewed by the Board: 137
  - iii. **Pending Appeals: 96 pending the Board's decision on the 10 appeals listed above in old business.**
  - iv. Processing: 12

**b. Map & Parcel: S38 11****Owner Name: Hurley, Sue & Fay % Irvin Properties (Burger King)****Tax Year: 2011**

Owner's Contention: Owner is appealing the value and the uniformity of this property.

Determination: The subject property is Burger King. The building has 3,144 square foot which is in line with the comp properties. The subject property has a little more acreage than the comps. The price per square foot on the subject property is in line with most of the comps. The comparables used in this appeal are: McDonalds, Wendy's, Taco Bell, Pizza Hut and Long John Silvers. These are about the only fast food restaurants and there have been no sales in commercial fast food restaurant in the past few years in our county.

Recommendations: After comparing the subject property with the comps, the subject property is in line in value and in uniformity. Cindy Finster is recommending that the value of this property stay the same and a notice be sent to the property owner of these findings.

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

**c. Map & Parcel: 37 - 107****Owner Name: Patricia Garrett****Tax Year: 2011**

Owner's Contention: Owner is appealing the value of her land

Determination: Cindy compared the subject property to the surrounding properties and found that the subject property is in line with the other properties. Some of the comps are higher per acre than the subject. There is no house on this property.

Recommendations: Since the subject property is in line with adjoining properties Cindy is recommending the value not be changed.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

**d. Map & Parcel: T06 28****Owner Name: Anna Elizabeth Thomas****Tax Year: 2011**

Owner's Contention: Owner contends the house flooded in the fall of 2009 and suffered damage to foundation and the house.

Determination: This house was sold to Ms Thomas after the flood (see attached deed). Ms. Thomas should have realized before the purchase of the house that there was damage but she purchased it as it was. Also the value of the house in 2009 was \$64,252.00. The value was lowered to \$47,500.00 in 2010 when a reval was done. Cindy went to the house but there was no one at home in order to look inside. The foundation does not seem to be damaged as shown in the pictures provided in the file.

Recommendations: Since the house was purchased after the flood and the purchaser was aware of the flood damage and also there was a reval done which lowered the value of the house Cindy is recommending the value not be changed.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

- e. **Map & Parcel: 30A PP:CF 17**  
**Owner Name: Tinnie Ruth Tidmore**  
**Tax Year: 2008, 2009, 2010 and 2011**

Owner's Contention: Owner contends the business has been closed for several years and there is no property inside the laundry mat.

Determination: Mrs. Tidmore has been in the nursing home for several years. Her son was supposed to be taking care of his mother's business. However, this did not happen. Cindy Finster was contacted by Linda Steele, a daughter, who is now taking care of her mother's affairs. After talking with Linda and the people at the Summerville Nursing Home, Cindy determined that Ms. Tidmore has been in the nursing home for a while and thought all of this was being handled. A visit to the building and indicates that it is empty. All washers, dryers, etc were hauled off.

Recommendations: Since this business has not been in operation for a while Cindy is recommending a value of zero be placed on the account for 2008, 2009, 2010, 2011 and the account be deleted out of our system.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

#### **10. Covenants:**

- a. **Map & Parcel: 28-37**  
**Owner Name: Collins, Jeremy & Jessica**  
**Tax Year: 2011**

Owner's Contention: The property owner is requesting continuation of an existing covenant on 22.30 acres.

Determination: The covenant began in tax year 2006 originally in the name of Monte Lee Turner.

- 1) The property sold to Jeremy and Jessica Collins in tax year 2008 to continue the covenant through tax year 2015.
- 2) The warranty deed recorded 7/23/2007 reflects the new property owners agreement to the terms of covenant
- 3) The new property owner's have filed a covenant application and paid the \$12.00 recording fee.

Recommendations: Accept continuation of conservation covenant beginning tax year 2008.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

- 11. Email: Paradise Gardens Exempt Property: Attorney Chris Corbin concerns -** The Board of Assessor's acknowledged email correspondence from Attorney Corbin. The Board instructed researching the exempt status of Paradise Gardens and check to see if the property has transferred ownership.

#### **12. Invoices and Information Items:**

- a. **TO: Board of Assessors**  
**FROM: Cindy Finster**

I have been contacted by CONSTRUCTION EQUIPMENT GUIDE asking us to purchase a guide from them. However, I have a guide for years 1965 – 2010. Since I am able to Google equipment and also the bank sends a UCC statement when a new piece of equipment is financed or I will receive a notice from the business selling the equipment. I do not feel that I need to order this guide at this time. I have attached a copy of the renewal order form for you to view. The cost of the give is \$130.00.

The Board acknowledges and agrees that purchasing the guide at this time is not necessary.

**13. Appeal addendum item: a. Map & Parcel: 8-2, 3-42TR1, TR4, TR6, TR7, & TR13**  
**Owner Name: CLOUDLAND PROPERTIES LLC**  
**Tax Year: 2011**

**Owner's Contention:**

1. Owner appealed value contending the property is valued too high based on the declining market and the current 2010 purchase price of \$185,000.
2. Because properties are all contiguous, requests that parcels be combined.
3. Requests conservation covenant on portion of property (41.5 acres) be approved.

**Determination: property records indicate the following:**

1. Property is approximately 89.95 acres according to deeds and plats located on the south brow of Lookout Mountain.
2. The property was valued at a total of \$1,069,408 as 6 separate tracts according to the plats for tax year 2011.
3. Property was purchased by owner as one contiguous tract on 07/23/2010 for \$185,000.
4. Property has several brow lots (1,699' brow frontage) included in value for tax year 2011. Only two brow lots (5 & 11 of The Village plat book 12 page 46) were part of the purchase by current owner.
5. The average tax value per acre for similar property near and adjoining the subject is approximately \$2,910 per acre for tax year 2011. Owners' purchase price is approximately \$2,057 per acre. The average purchase price per acre for tracts over 25 acres in 2010 was \$2,073 per acre and the median price per acre was \$2,406.

**Conclusion:**

1. The subject seems to be valued above and outside the tax value range of similar properties for tax year 2011.
2. The subject seems to be valued above and outside the range of large tract sales in the year 2010.
3. The subject is valued too high due to being valued with more brow frontage than is in the tract.
4. The subject properties are all contiguous and titled in the name of one owner by one deed. The owners' request can be granted combining the properties into one.
5. The subject property is all wood land and qualifies for the conservation covenant under the conditions applications for conservation covenants are currently approved.
6. The subject property under O.C.G.A. 48-5-2(3) should be valued at the owner's purchase price for tax year 2011.

**Recommendations:**

- a. Combine properties for tax year 2011 into one parcel.
- b. Adjust the tax value to the purchase price of \$185,000 according to O.C.G.A. 48-5-2(3) for tax year 2011.
- c. Approve conservation covenant on portion of property on which owner applied for the covenant.

Reviewer's Signature: Leonard Barrett Date: 12/20/2011

Motion to accept recommendation: Mr. Calhoun

Second: Mr. Barker

Vote: all in favor

**III. Meeting adjourned – 10:50 a.m.**

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

