



Mr. Smith visited the office several times over the 2011 appeal period. He also visited the office again on July 18, 2012 inquiring as to why his appeals have not been completed. *Note: These were among the appeals placed on hold during the preparation for tax year 2012 records and assessments. The appeal process has just recently begun to pick back up. Mr. Smith took 2 appeals forms with him to appeal the same property for tax year 2012. Mr. Smith did not fill out or sign the appeal forms in the office.* Board instructed Chad/Roger to complete the Smith appeals above and/or Leonard to check with them for status.

The appeals are with Chad, however; he has been working transfers and has not gotten back to these appeals as of July 30/2012.

***Appeals are with Leonard for review as of 8/27/2012***

***Appeals returned to Chad for revisions as of 8/28/2012***

***The Board discussed on August 29, 2012 and instructed getting the corrections completed.***

NEW BUSINESS:

**VI. 2011 Appeals:**

- a. **Map/Parcel: 64F-15**  
**Property Owner: Hampton, Barbara**  
**Tax Year: 2011**

**Contention:** Appealing Value

**Determination:**

- 1) Subject is a 1281 sq. ft. building valued at \$29, 512 or \$23.04 price per sq. ft.
- 2) The average building value of comparables is \$29,270 - an average price per sq. ft. of \$21.09.
- 3) The subject has about the same grade and physical and year built as the 4 comparables averaging with an 80 grade and a 57 physical.
- 4) The subject is above the median of comparables building value of \$26,972 but falls directly in line with the average of comparables.
- 5) The subject is a newer model home and has a higher grade than 3 out of 4 comparables.

**Recommendation:** Leave value as assessed for tax year 2011.

***Motion to accept the recommendation***

***Motion: Mr. Calhoun***

***Second: Mr. Richter***

***Vote: 1 abstained, 4 in favor***

- b. **Map & Parcel: L01-22**  
**Owner Name: RAGLAND, RANDY**  
**Tax Year: 2011**

**Owner's Contention:** *"I feel the value is too high considering the age and shape of building. They are valued almost a much per unit as my newer units in Summerville, and the downstairs units don't even have central heat & air."*

**Determination:**

1. **SUBJECT** consists of a 5-unit apartment building:
  - a) 2 units upstairs
  - b) 3 units downstairs
2. **SUBJECT** was valued a \$ 52,886 for 2011:

- a) Apartments at \$ 44,250 for 2,367 SqFt (\$ 18.69 / SqFt)
  - b) Land at \$ 4,962 for a 202 x 200 corner lot (\$ 24.56 / FFt)
  - c) Acc Bldg at \$ 3,674 for 576 SqFt (\$ 6.38 / SqFt).
3. Upstairs is listed as “finished attic”. Per our appraisal software, this section then contributes approx 16% of the overall value.
- a) For 2011 that 16% is \$ 7,080.
  - b) For 2 units that breaks down to approx \$ 3,540 per unit
  - c) The remaining \$ 37,170 of the building value would then accrue to the 3 down stairs units; which breaks down to \$ 12,390 per unit.
4. Per PRC **SUBJECT** was built in 1910, but is listed with an effective year built of 1962.
- a) This results in a physical depreciation of 30% (bldg at 70% physical condition).
  - b) Previous documented field inspection was 04/01/1999.
5. Field review of 05/24/2012:
- a) indicates no noticeable structural damage or deterioration;
  - b) seems to indicate that central units are piped to the upstairs apts only.
6. Appellant claims these apartments are “*valued almost a much per unit as my newer units in Summerville*”
- a) for 2011 the **SUBJECT** was valued at 31.90% of the final value placed the Appellant’s Summerville property.
  - b) **PER UNIT**, the Summerville property was valued at \$ 8,671 per unit for 16 units – the **SUBJECT** property for \$ 8,850 per unit for 5 units.

#### 7. EQUITY STUDY

MAP	STRUCTURE	VALUE	HLA	PER SQFT
<b>SUBJECT</b>	<b>APTS</b>	<b>44,250</b>	<b>2,367</b>	<b>\$ 18.69</b>
L02-59	APTS	43,514	2,201	\$ 19.77
L03- 2	APTS	25,431	2,282	\$ 11.14
L01-62	HOUSE	29,208	1,663	\$ 17.56

- a) All properties are 100 grade.
  - b) All structures built in the early 1900’s.
  - c) All structures are of similar architecture.
8. SALES STUDY: The Office records indicate no arms-length transactions of Multi-family dwellings 01/01/2009 thru 12/31/2011.
9. As of the date of this review, the 2011 tax bill on this account is outstanding.

#### Summary:

- 1. Age and condition of **SUBJECT** has been allowed for in its 2011 appraisal.
- 2. **SUBJECT** was valued near the same, per unit, as the appellant’s newer multi-level apartments in Summerville, but overall the subject was valued at approx 31.9% of the Summerville properties.
- 3. The **SUBJECT** was appraised in-line with similar properties in Lyerly for the 2011 tax year.
- 3. Field inspection seems to indicate that the main floor area of the **SUBJECT** should not be valued as having central air.

#### Recommendations:

1. Adjust value to only 20% of the **SUBJECT** having Central Heat and Air; with the remaining 80% listed with a radiant heat system (no AC listed).
2. This will result in a total FMV of \$ 51,504 for 2011; it is recommended that the 2011 bill be adjusted to reflect that amount, broken down thusly:
  - a. Apartments = \$ 42,868
  - b. Outbuilding = \$ 3,674
  - c. Land = \$ 4,962

*The Board instructed returning this item to the agenda at a later date following further review.*

*Motion to table for further review*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

**c. Map & Parcel: P04-18**

**Owner Name: DIRTSELLER**

**Tax Year: 2011**

**Owner's Contention:**

1. Appeal form indicates owner is appealing value.
2. Owner comments on appeal form: "Owner paid \$275,000".
3. According to deed records the current owners' deed was recorded 07/15/2011 after the current notice of value was mailed on 06/20/2011.

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

1. According to tax records the subject property is approximately 7 acres with a 14,900 square foot building previously used as an auto dealership on the east side of US Highway 27 approximately 1.25 miles north of the city limits of Summerville Georgia. The subject property sold as a bank liquidation 07/15/2011 for \$275,000.
2. The current 2011 property tax value of \$530,957 has a breakdown of \$218,623 for the building (\$14.67 sq ft) of 14,900 square feet, for paving and other improvements and \$312,334 for the land (391.59 front feet at \$797.60 per front foot).
3. Twelve other commercial properties near the subject having frontage on US Highway 27. Ten of the properties have a current property tax value per front foot ranging from \$233.64 to \$854.22 with a median of \$622.09. The current subject value is \$797.60 per front foot.
4. These same 10 commercial properties have an average tax value per acre of \$70,260 and a median of \$63,902. The average value per acre of the subject is \$46,868
5. The current subject building value of \$218,623 is \$14.67 per square foot for 14,900 square feet. Several categories of buildings were compared to the subject. These categories included auto sales and service, body shops, tire sales and service and warehouse. The median current building value per square foot for these categories range from \$8.80 to \$12.12 per square foot.
6. Commercial sales data for the year 2010 indicated property tax value estimates for commercial properties were greater than sale prices. Commercial property values were decreased to bring them closer in line with the sales. Commercial building values were reduced for tax year 2011 to approximately 57% of their 2010 property tax value estimate. The subject property value was reduced for tax year 2011 in the same process as other improved commercial properties.

**Conclusion:**

1. The subject property was acquired in the year 2011. Based on the Georgia Department of Revenue "SB 346 Primer", the senate bill itself and O.C.G.A. 48-5-2 (3) a documented purchase price in the year 2011 would not be the tax value for tax year 2011.
2. The subject sale price in 2011 of \$275,000 is well below the 2008 sale price of \$850,000 and the two 2006 sales of \$500,000 and \$630,000. The 2011 sale is likely a liquidation sale.
3. The subject estimated land tax value for tax year 2011 is below the mid range of tax values per acre for similar properties.
4. The subject estimated building tax value for tax year 2011 is just above the top end of the range of other similar buildings at \$14.67.
5. The 2010 sales of commercial property indicated commercial properties sold for amounts less than the 2010 tax values. The subject property value along with all other improved commercial property values were re-estimated based on the overall difference between the 2010 tax values and the 2010 sales prices of those properties that sold in 2010.

**Recommendations:** leave value estimate for tax year 2011 as originally notified at \$530,957.

**Reviewer's Signature:** Leonard Barrett      **Date:** 04/10/2012

*Motion to accept recommendation*

*Motion: Mr. Calhoun*

*Second: Mr. Bohanon*

*Vote: all in favor*

## VII. 2012 APPEALS:

- a. **Map/parcel: 40-110**  
**Property Owner: Ramsey, William D**  
**Tax Year: 2012**

**Contention:** Filed for 2012 state and local homestead exemptions

**Determination:**

- 1) The property owner was approved for local county exemptions by the Board on 7/25/2012.
- 2) The property owner came in to question why he did not get approved for local school tax exemption.
- 3) At the time of the Board's review of his application, we did not have all the income documentation required to determine local school tax exemption
- 4) The property owner presented the required documentation to determine local school tax exemption on 8/27/2012
- 5) According to the Georgia Tax Return submitted, the property owner does qualify for the local school tax exemption.
- 6) The property owner requested a corrected assessment notice for 2012

**Recommendation:** Requesting approval of the local school tax exemption and sending a corrected 2012 assessment notice.

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Calhoun*

*Vote: 2 abstained, 3 in favor*

## VIII. Invoices and Information Items:

### a. Invoices:

- i. 2012 Archive Tax Records: GSI invoice: Invoice # 9062: Invoice Date 8/16/2012 – Amount Due: \$536.55 – ***The Board of Assessor's reviewed, approved and signed.***
- ii. Tax Assessor's Website and Database: qPublic LLC: Invoice #120475: Invoice Date 8/21/2012 – Amount Due: \$625.00 – ***The Board of Assessor's reviewed, approved and signed.***

### b. Information Items:

- i. Training Schedule: Email forwarded to the Board pertaining to cancellation of all out of town training courses from now until the end of the year. – Note: This directly affects the new field representative from acquiring the required level of certification for the job.  
***The Board of Assessor's instructed checking the class schedule to determine the next possible date of the course that is required for the new Field Representative. The Board discussed the policy indicating that all staff must be certified in order to be appraisers or representatives. The Board chairman will discuss this issue with Commissioner Winters upon receipt of an email pertaining to the course schedule.***

### ii. Employee: Chad Bierkamp

Employee's Contention: Chad Bierkamp took his Appraiser I Exam on June 26, 2012. Chad received his passing grade and his certificate on approximately July 6, 2012. According to BOA Approved Minutes on July 25, 2012 the board instructed Leonard to send the County Commissioner a letter to increase the pay of Chad Bierkamp for successfully passing his Appraiser I exam. A letter dated July 27, 2012 was sent to the County Commissioner office requesting this pay increase. As of August 29, 2012 this increase has still not been applied.

Employee's Recommendation: Chad would like the Boards thought or comments on when this pay increase may be applied.

***The Board of Assessor's instructed Leonard to follow up with Commissioner Winters on the letter and report back to the chairman, Mr. Barker. The Board instructed the step increases should be retro active to the date of the Board's approval for each staff member's pay increases. The Board had a previous agreement with the Commissioner pertaining to step increases for appraisal staff.***

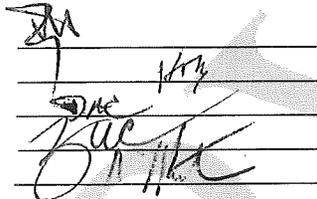
## IX. Addendum:

- a. Digest Date discussed by the Board – projected date is September 4, 2012.
- b. Kathy Brown, Tax Commissioner was present at the meeting to submit a letter signed by the County Commissioner pertaining to the date that tax bills would be due for tax year 2012. The letter indicates the taxes will be due on December 3, 2012.
- c. The Mohawk appeal - An email was forwarded to the Board from Leonard and Mohawk representatives. The appeal pertains to the Mohawk property in Summerville. The Board instructed Leonard to present this as an agenda item in the meeting of September 5, 2012.
- d. Civil Case in progress: There has been a request made for the Assessor's office staff to assist in scanning documents for the case. Leonard wanted the Board to be aware of the request. The Board discussed charging a fee for time and labor that is needed. Leonard informed the Board that the scanner prints out a scan report with time and number of scanned documents.

- e. Ratio Studies: Leonard, chief appraiser informed the Board about a meeting he is to set with the County Commissioner, Jason Winters and Trion School Superintendent, Phil Williams to discuss ratio studies. The Board instructed Leonard to follow up in the next meeting of September 5, 2012.
- f. Emailed Appeals: The Board discussed how the office is accepting emailed appeals. Leonard explained to the Board that there are appeal forms filled out with the email printout attached to the form. The Board discussed the need to document the acceptance of appeals by email.
  - i. *Motion to accept appeals by email*
  - ii. *Motion: Mr. Richter*
  - iii. *Second: Ms. Crabtree*
  - iv. *Vote: all in favor*

**X. Meeting adjourned – 10:10 a.m.**

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

Handwritten signatures on five horizontal lines. The signatures are: 1. W.M. Barker, 2. H.T. Bohanon Sr., 3. D.A. Calhoun, 4. G.W. Crabtree, 5. R.L. Richter.

