

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 26, 2014

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present Richard L. Richter – Present Doug L. Wilson – Present
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Meeting called to order @ 9:07 a.m.

- A. Leonard Barrett, Chief Appraiser – Present
- B. Nancy Edgeman, Secretary – Present

APPOINTMENTS: OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes November 19, 2014

The Board of Assessor's reviewed, approved, & signed

II. BOA/Employee:

a. Checks

The BOA acknowledged receiving

b. Emails:

1. Corrected forms

2. Plum Creek Settlement agreement

Motion was made by Mr. Wilson to send the settlement agreement to Plum Creek Timberlands for their signature, Seconded by Mr. Bohannon, and all that were present voted in favor.

3. Chattooga Co DOR digest reviews

Mr. Barrett informed the Board that he was still waiting on a response from Ellen Mills.

4. Salvage Mobile Homes

5. Appeals

6. 2013 Chattooga Ratio Study

7. Public Utilities

The BOA acknowledged receiving

III. BOE Report: Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

The BOA acknowledged that email was received

a. Total 2013 Certified to the Board of Equalization – 49

Cases Settled – 30

Hearings Scheduled – 4

Pending cases – 19

b. Total 2014 Certified to the Board of Equalization – 3

Cases Settled – 2

Hearings Scheduled – 1

Pending cases – 1

c. Total TAVT Certified to the Board of Equalization – 31

Cases Settled – 24
Hearings Scheduled – 6
Pending cases – 7

The Board acknowledged there are 11 hearing scheduled at this time.
 Mr. Barrett stated the office is working on the 2014 appeals due to the 180 day deadline.
 IV. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.

NEW BUSINESS:

V. **Appeals:**

2013 Appeals taken: 196 (13 TAVT)
 Total appeals reviewed Board: 143
 Pending appeals: 54
 Closed: 110
 Includes Motor Vehicle Appeals
Appeal count through 11/21/2014

2014 Appeals taken: 193
 Total appeals reviewed Board: 84
 Pending appeals: 109
 Closed: 71
Includes Motor Vehicle and Mobile Home Appeals
Appeal count through 11/21/2014

Weekly updates and daily status kept for the 2013, & 2014 appeal log: Nancy Edgeman - There are currently 0 of the 2013, and 0 of the 2014 pending appeals in Leonard's file to be reviewed -
The Board acknowledged

VI. **APPEALS:**

a. Map & Parcel: 63C-37
 Owner Name: Thomas, Jack
 Tax Year: 2014

Owner's Contention: Owner states house value is too high and in flood zone

Determination:

1. The deadline to file an appeal was September 5, 2014.
2. The appeal for this property was filed on September 22, 2014.
3. According to O.C.G.A. 48-5-306(b)(2)

If you wish to file an appeal, you must do so in writing no later than 30 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors which is located at: (insert address) and which may be contacted by telephone at: (insert telephone number) ."

Recommendation: Deny based on O.C.G.A. 48-5-306

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

b. Map & Parcel: 43-2
 Owner Name: Nichols, John F
 Tax Year: 2014

Owner's Contention: Wants value and taxes lowered. Appellant is on a fixed income and states a tax bill of approximately \$400 would be reasonable.

Determination:

1. No value change from previous tax year of 2013.
2. According to tax records there was actually a decrease in taxation in 2014.
3. Tax records indicate a decrease in value from tax years 2011 and 2012.
4. A settled 2011 appeal with the Board's decision dated January 23, 2012 is attached.
5. May be considered among the appeals with no value change which the Board forward's to the Board of Equalization.

Recommendation: No value change (See items b & c below)

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

c. Map & Parcel: 58-34-L08
 Owner Name: Kinney George C and Joan E.
 Tax Year: 2014

Owner's Contention: The taxes go up every year on a piece of vacant land and would like to know why.

Determination:

1. Appeal filed on grounds of taxability
2. O.C.G.A. 48-5-3 – All real property including, but not limited to , leaseholds, interests less than fee, and all personal property shall be liable to taxation
3. There is no change in value from previous tax year of 2013
4. Records indicate no increase in taxability from previous tax year of 2013.

Recommendation: Deny the appeal according to O.C.G.A. 48-5-3. (See items b & c below)

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

b & c. Map & Parcel: 58-34-L08, George and Joan Kinney
 43-2, John F. Nichols
 Tax Year: 2014

Owner's Contention: Taxes too high per Kinney and Nichols appeal. Value is too high and in flood zone per Thomas appeal.

Determination: These are among the appeals with no value change from previous tax year 2013.

Recommendation: Deny 58-34-L08, 43-2 appeals based on the Board of Assessor's decision to forward all appeals with no change in value on to the Board of Equalization.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

d. Map & Parcel: P11-23

Owner Name: TUCKER, MARY K.

Tax Year: 2014

Owner's Contention: Appellant was receiving homestead exemption with husband in 2011. Error in spelling when property changed to her name (2012) resulted in homestead being removed. Ms. Tucker still remains at this address.

Determination:

1. According to tax records the name was entered incorrectly prior to tax year 2012.
2. The property transferred to Mary Katherine Tucker in 2012 and the exemptions were removed in error due to the name being misspelled
3. The appellant is the elderly surviving spouse of Earnest Tucker
According to GA Code 48-5-45 (b): *The owner of a homestead which is actually occupied by the owner as a residence and homestead shall not have to apply for the exemption more than once so long as the owner remains in continuous occupation of the residence as a homestead. The exemption shall automatically be renewed from year to year so long as the owner continuously occupies the residence as a homestead.*

Recommendation:

1. Approve exemptions for Mary Katherine Tucker for tax years 2012, 2013 and 2014 according to O.C.G.A. 48-5-45.
2. Approve refund for tax years 2012 and 2013.
3. According to tax records the 2014 bill has not been paid.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: All

e. OWNER: Feldman, Robert S.

MAP/PARCEL: 2-30

TAX YEAR: 2014

Owner's contention: 16'x24' out building was constructed on the property. No other improvements. Property tax increase is 24% over last year. I do not feel this is a fair assessment.

Determination:

- 1) Tax records indicate a follow up visit on an improvement check for tax year 2014.
- 2) Tax records prior to 2014 indicate a value that doesn't include improvements to the main structure or the added out 16'x24' out building.
- 3) According to tax records on a follow up visit to the property on June 6, 2014; improvements and additions were completed as follows:

Appraiser's Note: Outcome of most recent field visit conducted on June 16, 2014 by Randy Espy, field representative -- Accessories completed and entered into tax records with change in grade to reflect improvements -- Also corrected grade, story count, added porch, deck and plumbing to main building.

4) The comparison study of the main structure and buildings indicate that the property value falls within range of similar properties and structures.

5) Attached land comparison study also indicates the property with no road frontage falls below the median range of similar neighborhood properties with no road frontage.

Recommendation: According to tax records reflecting upgrades and the comparison study findings; the property value should remain as is at \$88,129 for tax year 2014.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

f. Motor Vehicle: 2008 Honda Odyssey 5fmr138748b402960

Property Owner: William Howard Durham

Tax Year: 2014

Contention: I paid \$9,000 but even B.B value is around 12K. 141 K miles makes it worth even less.

Determination:

1. The property owner provided no Bill of Sale showing the purchase price.
2. Vehicle is a 2008 Honda Odyssey with 141,142 miles
3. it's my opinion and the photos indicate the vehicle is in very good condition (see photos in file)
4. State value is \$15,425
5. NADA guide shows clean retail as \$13,225
6. Kelly Blue Book shows very good condition at \$10,415.

Recommendation:

1. I recommend using the state value of \$15,425.

§ 48-5C-1(a) & 48-5C-1(B)

(1) "Fair market value of the motor vehicle" means:

(A) For a used motor vehicle, the average of the current fair market value and the current wholesale value of a motor vehicle for a vehicle listed in the current motor vehicle ad valorem assessment manual utilized by the state revenue commissioner and based upon a nationally recognized motor vehicle industry pricing guide for fair market and wholesale market values in determining the taxable value of a motor vehicle under Code Section 48-5-442, and, in the case of a used car dealer, less any reduction for the trade-in value of another motor vehicle;

(B) For a used motor vehicle which is not so listed in such current motor vehicle ad valorem assessment manual, the value from the bill of sale or the value from a reputable used car market guide designated by the commissioner, whichever is greater, and, in the case of a used car dealer, less any reduction for the trade-in value of another motor vehicle;

Recommendation:

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Bohannon

Vote: All

g. Map / Parcel: 35-103

Property Owner: Justin & Susan Cook

Tax Year: 2014

Owner's Contention: Value too high and there are buildings that are not on property.

Appraiser Note: Property owner came into office on 11/21/2014 and talked to me about a appeal for 2014 and also about combining map and parcel 35-103 and 35-103A. She also said that there was a house on map and parcel 35-103 that had been torn down. After research on google earth the old house had been removed as of the end of 2012 tax year. Due to the deed transfer on map and parcel 35-103 per deed book 632 page 72 dated 9/9/2014 these two parcels can be combined for 2015 tax year.

Recommendation: It is recommended to do a bill correction for 2013 & 2014 for the old house that was torn down as of 2012. It is also recommended to combine property for future year per owner's request.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

h. Map & Parcel: S07-18

Owner Name: Richardson, Dwayne

Tax Year: 2013

Owner's Contention: Value

Determination:

1. (a) Land equity study indicates many discrepancies in land valuation of this neighborhood. This study also indicated some errors in assignment of tax district.

(b) The comparable closest in size to subject is valued at approx. \$10.73 per F.F.

2. Building equity study indicates subject home is in line with neighborhood comparables. The subject has a per s.f. value of \$19.41 and the comparables per s.f. values range from \$18.98 to \$19.67.

3. Sales study indicates that subject's per s.f. value of \$19 is significantly lower than comparables sales price per s.f. which range from \$29 to \$37.

4. Field visit to property and comparison of standards indicate our records regarding property are accurate.

Recommendations:

1. I recommend maintaining building value as recorded and adjusting land value of subject to \$10.73 per F.F. This would reduce land value from \$1500 to \$923. The TFMV would be reduced from \$16,560 to \$15,983, a reduction of \$577.

2. I recommend reviewing land valuation methods in this neighborhood to provide uniformity throughout and review the assignment of tax district to correct errors.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

i. Map & Parcel: 61-27-G

Owner Name: Linn, Ellis Paul

Tax Year: 2013

Appraiser notes: Visited property on 10/27/2014 and spoke with owner. Owner stated home in same physical state in 2014 as it was in 2013. Owner stated and I visually confirmed that post supporting roof and trusses are buried in the ground and not supported by foundation. Owner stated that post are not adequately rated for current use.

Owner's Contention: Home is 40% complete, not 100% complete.

Determination:

1. Home is at 85% complete as of Oct. 2014. Records reflect 100% which is incorrect. Owner stated home was in same condition in 2013.
2. Open porch is incorrectly classified. It should be classified as canopy since there is no floor.
3. Grade of home is inaccurate at 85 and should be graded at 80. After consulting with fellow appraisers I have determined a grade of 80 accurately reflects the design, materials and workmanship of this home.
4. The foundation construction of this home is sub-standard and causes some economic obsolescence to the property. The post used to support roof and trusses are buried in the ground are not rated for ground contact. The post used are rated at .20 which is half or less than recommended for ground contact. There are 12 of these post used in this building. (see notes pulled from internet)

Recommendations:

1. I recommend changing the level of complete to 85% and tag to check complete for 2016.
2. I recommend changing the grade of home to 80.
3. I recommend reclassifying open porch as canopy.
4. I recommend applying an economic factor of 75% to this home. This factor accounts for a rough estimate of repair cost to fix issues with support posts. (\$12,000).
5. These changes reduce the value of the home by \$17,562 from \$48,447 to \$30,885. The TFMV would change from \$103,698 to \$86,136.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

j. Map & Parcel: 61-27-G

Owner Name: Linn, Ellis Paul

Tax Year: 2014

Appraiser notes: Visited property on 10/27/2014 and spoke with owner. Please see notes and pictures from 2013 appeal.

Owner's Contention: Main bldg. on site is simply a pole barn. No conventional foundation. Would like bldg. to be appraised again.

Determination:

Building is being used as a residence. Shell is built as a pole barn and home is built inside of barn.

Recommendations:

I recommend changing all values to same as 2013 appeal this reduces the value of the home by \$17,562 from \$48,447 to \$30,885. The TFMV would change from \$103,698 to \$86,136.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

VII. MISC ITEMS:**a. Map & Parcel: S07-14**

Owner Name: Burrage, James

Tax Year: 2015

Appraiser notes: During a recent appeal study I discovered that this property was assigned to the wrong tax district.

Determination: This property was taxed at the unincorporated mill rate for past years and should have been taxed at the incorporated mill rate. I made the changes to the record for tax year 2015.

Recommendations: Please advise as to any action necessary for past years 2011-2014.

Reviewer Randy Espy

Motion to correct for 2015 tax year:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

b. Map / Parcel: 21-20

Property Owner: James C. McCrickard Etal

Tax Year: 2014

Owner's Contention: Property owner states that map and parcel 21-20 is over taxed on acreage.

Appraiser Note: After deed research per deed book 264 deed page 414 and plat book 4 plat page 32 this map and parcel should be 1.15 acres. Deed and plat show a description of 200' x 250' this equals L x W / by 43560 = 1.15.

This error goes back to the early 1990's.

Property Owner was taxed on 2 acres.

Recommendation: It is recommended to do a bill correction for 2014 make changes in future year and refund 2011-2013. It is also recommended to refer property owner to the County Commissioners Office for refund status beyond 2011 tax year.

Reviewer: Kenny Ledford

Mr. Ledford provided additional information that the property owner was

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

c. Public Utilities (on hold pending further discussion of equalization ratio)

Motion was made by Mr. Wilson to set Equalization Ratio at 0.372% for Public Utilities, Seconded by Mr. Bohannon, all that were present voted in favor.

VIII. INVOICES:

1. Membership fees for the following Leonard Barrett \$35, Roger Jones \$35, William Barker \$35, Hugh Bohannon \$35, Gwyn Crabtree \$35, Richard Richter \$35, Doug Wilson \$35
The Board reviewed approved and signed

2. Item: Purchase of an 8 port Ethernet Switch box

Staffer: Roger F Jones

Tax Year: 2014

1. The item described above is the internet equivalent of an 8 outlet power strip.
 - a. It allows a single internet or network cable to be shared by up to 8 computer systems.
 - b. This was determined to be the quickest & easiest way to connect the old system re-instated for Wanda Brown to the Office network.
2. The cost of the item was \$ 39.95 – no sales tax was charged.
3. The item was purchased through the Computer Shop in Summerville.

Recommendations

It is requested and recommended that the Board of Assessors approve this purchase.

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

Motion was made by Mr. Wilson to allow the Tax Assessors off to close for the Thanksgiving holiday when the other County offices close at 12:00pm on Wednesday, November 26th 2014, Seconded by Mr. Bohannon, and all that were present voted in favor.

Meeting adjourned at 10:25

William M. Barker, Chairman
Hugh T. Bohannon Sr.
Gwyn W. Crabtree
Richard L. Richter
Doug L. Wilson








