

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 10, 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 @ 9:00 a.m.

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

APPOINTMENTS: OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes December 3, 2014

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

II. BOA/Employee:

a. Checks

Requesting the BOA acknowledge receiving

b. Emails:

1. Rex Laney request for Refund

BOA suggested contacting Mr. Laney and requesting a 100% service connected disabled letter before a decision is made.

2. BJ Gambill requests for refund

Mr. Barrett stated Mr. Ledford have taken care of this issue

3. Chattooga Co DOR digest reviews

Mr. Barrett stated he hasn't heard anything from the DOR.

4. L Dillard appeal Map 59-33

5. Web Redesign – communication with the counties

6. NACo Update: PILT funding in the FY15 National Defense Authorization Act

7. Remembering Pearl Harbor

8. 2014 Plum Creek appeal

9. Johnny Hampton

The BOA acknowledge receiving email

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

Requesting BOA acknowledge that email was received

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

Cases Settled – 47

Hearings Scheduled – 0

Pending cases – 2

b. Total 2014 Certified to the Board of Equalization – 6

Cases Settled – 3

Hearings Scheduled – 0

Pending cases – 3

**c. Total TAVT Certified to the Board of Equalization – 33
Cases Settled – 30
Hearings Scheduled – 0
Pending cases – 3**

The Board acknowledge there are 0 hearing scheduled at this time.

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: 145

Pending appeals: 51

Closed: 119

Includes Motor Vehicle Appeals

Appeal count through 12/5/14

2014 Appeals taken: 195

Total appeals reviewed Board: 107

Pending appeals: 88

Closed: 72

Includes Motor Vehicle and Mobile Home Appeals

Appeal count through 12/5/014

Weekly updates and daily status kept for the 2013 & 2014 appeal log by Nancy Edgeman. **Requesting the Board acknowledge**

VI. **APPEALS:**

a. Motor Vehicle: 2005 FORD F150 1FTPW14505KE99869

Property Owner: RANDALL ALLEN BALLINGER

Tax Year: 2014

Contention: I feel that the current condition and mileage of the vehicle causes the actual value of this vehicle to be significantly less than the appraised value.

Determination:

1. Property Owner moved from Alabama to Georgia and had registration changed over.
2. Vehicle is a 2005 Ford F150 Pickup with 229,323 miles
3. it's my opinion and the photos indicate the vehicle is in fair condition (see photos in file)
4. State value is \$10,800
5. NADA guide shows clean retail as \$12,750
6. Kelly Blue Book shows fair condition as \$9,841

Recommendation:

1. I recommend using State value of \$10,800

§ 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

b. Map & Parcel: S31-48

Owner Name: Perry, Benjamin F. Enterprises Inc.

Tax Year: 2014

Owner's Contention: Property is valued too high. Asking \$300,000; offered \$200,000. Assessment notice went to lessee.

Determination:

1. The deadline to file an appeal was September 5, 2014.
2. The appeal for this property was filed on December 1, 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) ."

On December 3, 2014 the Board of Assessors instructed obtaining additional information pertaining to assessment notice being mailed to the wrong address.

Determination:

1. For the property under appeal the address on the 2014 assessment notice is Perry, Benjamin Enterprises, Inc. – PO Box 80196, Cary NC 27512 (which Mr. Perry verified as the correct mailing address for the Kangaroo Store in Summerville)
2. The property under appeal is map and parcel S31-48 which is the Kangaroo Mart in operation in Summerville, not the vacant property in Trion map/parcel T17-115.
3. After verifying the location of the Trion and Summerville properties with Mr. Perry per phone conversation December 8, 2014; Mr. Perry requested an appeal waiver form.
4. Documentation identifying map and parcels S31-48 and T17-115 and change of address forms are ready to be mailed along with the appeal waiver form.

Recommendation:

1. Mail requested appeal waiver for map/parcel S31-48.
2. Mail all documentation and maps identifying the two properties in question.
3. Mail address correction forms to ensure accurate updates in tax records for mailing assessment notices.

Reviewer Wanda Brown

Motion to accept recommendation:**Motion: Mr. Wilson****Second: Mr. Richter****Vote: All****c. Owner: WILLIAMS HAROLD PHILLIP****Map/Parcel: T18-25****Tax Year: 2014**

Owner Contention: The property values in Chattooga County and Trion City are declining no increasing. I paid \$24,000 for the property not \$32,348 because it's worth \$24,000. The area houses are selling for much less than \$24,400. I'll certainly pay my fair share but the house is not worth \$32,348.

Determination of the market study (chart available for the Board to review)

1) The subject property at a price per square ft. of \$26.13 falls within the median range of sales comparables and just above average of comparables.

2) The sales price in 2013 was \$24,000 at \$21.90 per sq. ft.

3) The subject has some damage to the foundation with cracking and exterior damage to siding as indicated in the photos attached.

4) The subject property also has some exterior damage where the brick foundation separates in some areas and no longer meets the ground indicating erosion and aging problems.

5) There is an indication of deterioration around the eaves of the house for the subject property.

6) After visiting the subject property, neighborhood and sales properties along with sales and neighborhood comp studies; the physical of subject at 81 is too high in comparison neighborhood properties and market sales of the same type homes.

(Please see attached neighborhood comparison study and photos)

Determination of neighborhood comparison study (chart available for the Board to review)

1) The subject property has a grade of 75 and a physical of 81 with a building value of \$28,642; land value of \$3,702 making the total fair market value \$32,348.

2) The subject falls within the median range of neighborhood comparables at the higher end and is \$2.67 per sq. ft. above average of comparables.

3) Research and property visits indicate the physical of the subject property is not uniform with other like houses in the same neighborhood.

Recommendation:

Requesting the Board of Assessors approve reducing the physical from 81 to 78 resulting in a value adjustment for the structure only from \$28,642 to \$27,712.

Reviewer Wanda Brown**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Bohannon****Vote: All**

d. Owner: Jane E. Schlachter
 Map/Parcel: 48-66 & 48-66B
 Tax Year: 2013 & 2014

Owner Contention: Excessive valuation for 2013, Changed from two parcels instead of one.

Appraiser Note: Property owner stated that map and parcel 48- this to be done.

On Hold Concerning
 Further information
 Concerning the trade
 parking lot being
 Commercial property
 and being under the
 Covenant.

plus \$108,569

did not ask for

Determination:

- 1) Map and parcel 48-66 had 42.31 acres valued at \$93,651. The accessory's valued at \$8,550. This brings total FMV to \$102,201.
- 2) Map and parcel 48-66B had .50 acre valued at \$77,539. The building structure valued at \$31,030. This is a total FMV of \$108,569.
- 3) In 2012 these two parcels were as one tract being 48-66. The building value at \$39,282, the accessory value \$8,550 and the land of 42.31 valued at \$93,651. This brings the total FMV to \$141,483.
- 4) Property owner stated that they never said anything about splitting these two parcels, that the Tax Assessor's Office did this without consent from the property owner.

Recommendation: It is recommended to put the two map and parcels back as one parcel for 2013. I have been told that we are not to combine or split property unless property owner gives permission. These changes would put the building value at \$31,030, the accessory value at \$8,550, and the land value at \$94,756 for a total FMV of \$134,336 for the 2013 and 2014 tax year.

Reviewer: Kenny Ledford

e. Owner: Jacqueline M. Storey
 Map/Parcel: 75-23B
 Tax Year: 2013 & 2014

Owner Contention: This house is empty and in state of disrepair, more so than at the time of our appeal in 2008 and in 2013. Any physical survey and inspection of the property would substantiate that an increase in value based on any factor or component is certainly not warranted in its current condition and in today's market.

Appraiser Note: Property owner's daughter called office on 12/3/2014. She was asking about a appeal on map and parcel 75-23B. She stated that the appeal years was 2013 & 2014. I spoke with Ms. Storey and stated that I would make a visit to the property this week. I went to the property on 12/5/2014 and did a interior inspection. I took photos on the outside and inside at least as far as I could on the inside. This house is in very bad shape on the inside. The ceilings are leaking and there is significant damage to the floors in certain area's of the house. There were no attempt's to go up stairs due to the condition of the floors leading to the stairs. This was unsafe so I did not attempt to go any further.

Determination:

- 1) Subject house is graded at 110 with a physical depreciation of 41. House was built in 1920 and has a square footage of 3390. The house is valued at \$54,887 and the land is valued at \$28,365 for a total FMV of \$83,242.
- 2) Due to interior inspection house grade stay at 110. The physical depreciation stay at 41. Sound value the house at \$5,000 and leave land value at \$28,365. This would make the total FMV be \$33,365.

Recommendation: It is recommended for future year to sound value house at \$5,000 and leave land at \$28,365 for a total FMV of \$33,365. It is also recommended to do bill corrections and or refunds for the 2013 & 2014 tax years.

Reviewer: Kenny Ledford

Motion to set sound value at \$5.00 per square ft. for total of \$16,950:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

Motion was made by Mr. Wilson to adopt a policy to assign a \$5.00 per sq. ft. value for sound value and salvage value, Seconded by Mr. Richter, all that were present voted in favor.

f. Map & Parcel: 64E 28

Owner Name: Janice Wilbanks Espy

Tax Year: 2014

Owner's Contention: "House falling in as walls inside was striped of all wire and also all metal that was around or inside house".

Determination: Subject house is located on Mountain View Road on 7 acres with a grade of 80 a physical of 46 with 1664 sq ft and a house value of \$25,168.00 for a value per sq ft of \$15.13. The attached pictures were taken November 18, 2014. This house is in very bad condition especially inside. Foundation of the house seems to be fairly sound. There are no utilities on in the house as the wiring and some of the plumbing has been ripped out.

Recommendation: Put a sound value on this house of \$10,000.00 leave the land value as it is at \$11,130.00 for a TFMV of \$21,130.00.

Reviewer Cindy Finster

Motion to set sound value at \$5.00 per square ft. for total of \$8,320.00:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

g. Map & Parcel: 64 102

Owner Name: Johnny Mack & Rita Brown

Tax Year: 2014

Owner's Contention: "House burned June 27, 2014".

Determination: According to the owner and Trion Fire Department this house burned June 27, 2014. When this appeal was filed Mr. Brown stated that the house would be built back. Our office has put a tag in our system to have the field rep visit the property to check for progress or completion of this house for the 2015 tax year.

Recommendation: Since this house was still standing as of January 1, 2014 we cannot make any changes to the value. It is recommended to notify Mr. Brown of this and also to let him know we would check on the progress for 2015 and whatever the condition is on January 1 will be the 2015 value.

Reviewers Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

VII. MISC ITEMS:**a. Map / Parcel: 46-7**

Property Owner: James A. Grindstaff III & Patti M Grindstaff

Tax Year: 2014

Appraiser Note: Staff from Tax Commissioners office made me aware of map and parcel 46-7 & 46-7B. Both these parcels had a single homestead. The parcels were split in 2012, Map and parcel 46-7 being 45 acres and 46-7B being 25 acres with a residence. The 2012 split the homestead should have been taken off of 46-7, and placed on 46-7B according to property owner.

Recommendation: It is recommended to remove single homestead from 46-7, and place on 46-7B for future year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

b. Map / Parcel: S10-27

Property Owner: Jimmie R Hartline

Tax Year: 2014

Appraiser Note: Property owner bought map and parcel S10-27 in 2013. The property owner was deeded property per deed book 617, page 134 on June 25, 2013 for \$8,000. I failed to do this 2013 transfer due to reason unknown. Property owner should have been taxed on \$8,000 for the 2014 tax year. This is due to Ga Code 48-5-2(3), the sales price being lower than the fair market value of \$31,866.

Recommendation: It is recommended do bill correction for 2014 per purchase price of \$8,000 and change future year to fair market value.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

c. Map / Parcel: 41-124-A & 41-124-T

Property Owner: Claude Reynolds Estate & Timothy Edwards

Tax Year: 2014

Appraiser Note: Map and parcel 41-124-T owned by Timothy Edwards per deed book 614, page 623, was purchased from map and parcel 41-124-A being the Claude Reynolds Estate in April of 2013. This was for .86 acre. The transfer was missed in error.

Recommendation: It is recommended to transfer the .86 acre tract into Timothy Edwards for future year. It is also recommended to issue bill corrections to Tax Commissioners Office for tax year 2014. Also correct acreage for Claude Reynolds Estate and issue bill corrections for that tract as well.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

d. Property Owner: DORTHIA J STOWE MARTIN (Surviving Spouse of Joseph L Martin)
 Tax Year: 2014
 Map & Parcel: T08-40

Contention: Ms. Dorthia Stowe Martin is applying for the Surviving Spouse Veterans exemptions.

Determination:

1. Letter from the Department of Veterans Services dated March 22, 2013 confirming Mr. Martin was in fact 100% service connected disabled.
2. Obituaries shows Mr. Joseph L Martin passed away on October 22, 2014 at age 70 at his home in Trion GA.

The Board of Assessors requested additional information during their meeting on December 3, 2014 as to whether Ms. Martin is the eligible surviving Spouse. No information was found in O.C.G.A 48-5-48 that deals with Veterans Exemptions that states otherwise. (O.C.G.A. 48-5-48 in file)

Recommendation: My recommendation is to apply the exemption to 2015 tax year due to the exemption being filed for in November 2014.

48-5-48

(d) Each disabled veteran shall file for the exemption only once in the county of his residence. Once filed, the exemption shall automatically be renewed from year to year, except as provided in subsection (e) of this Code section. Such exemption shall be extended to the unremarried surviving spouse or minor children at the time of his death so long as they continue to occupy the home as a residence and homestead. In the event a disabled veteran who would otherwise be entitled to the exemption dies or becomes incapacitated to the extent that he or she cannot personally file for such exemption, the spouse, the unremarried surviving spouse, or the minor children at the time of the disabled veteran's death may file for the exemption and such exemption may be granted as if the disabled veteran had made personal application therefor.

Reviewer Nancy Edgeman

Motion to accept recommendation;

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

e. Map & Parcel: 61-27-G

Owner Name: Linn, Ellis Paul

Tax Year: 2013

Appraiser notes: CORRECTION

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 \$21,600 from \$52,485 to \$30,885. The TFMV would change from \$103,698 to \$82,098.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: 2 yes 2 Abstained (Mr. Barker, Chairman voted in favor)

f. 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 \$21,600 from \$52,485 to \$30,885. The TFMV would change from \$103,698 to \$82,098.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: 2 yes 2 Abstained (Mr. Barker, Chairman voted in favor)

g. Re: Tools for field representative

Board of Assessors,

I have an issue with my camera and have tried to fix it with tips from the internet. It is still malfunctioning. I think we may have to replace it. I researched on amazon for a replacement similar to the camera we have now. I found prices ranging from \$64 to \$104. I have found a replacement camera and case for approx. \$79.25 incl. tax and shipping.

I also have a broken tape measure that needs replacing. I do have a back up that I am currently using. I found a tape on amazon that is identical to the one that broke. The price ranges from \$16.84 to 24.99. I am not sure of the durability of this tape, the tape is fiberglass. After consulting with Roger I found that the fiberglass tapes do not hold up nearly as well as the Lufkin cloth tapes. A Lufkin 100 ft. tape that is synthetic fiber cost \$109.97 at home depot. I was unable to find a cloth tape. I have found a replacement identical to the previous tape I was using for approx. \$30.15 incl. tax and shipping.

I did find some information on a laser measuring device that range from \$45.99 to 161.50. I did some research on these devices and believe it could be very useful and time saving in the field. I included some research info that I found. If we did purchase one from amazon we would have a 30 day return period if it did not perform as needed in the field. The Bosch GLM 50 is \$89.88 incl. tax and shipping with a \$25 discount. Home depot has same item with free shipping for \$84.

Thank you,
Randy Espy

Motion was made by Mr. Richter to purchase 2 cameras, seconded by Mr. Bohannon, all that were present voted in favor.

Motion was made by Mr. Richter to purchase 1 tape measure @ \$21.99, seconded by Mr. Bohannon, all that were present voted in favor.

Motion was made by Mr. Richter to purchase 1 laser measuring device, Seconded by Mr. Wilson, 2 voted yes, 2 Abstained, Mr. Barker, Chairman voted in favor.

Mrs. Crabtree suggested checking the prices at Walmart before ordering.

h. Public Utilities notices ready for Chairman, Mr. Barkers Signature

Mr. Barker, Chairman reviewed and signed

i. Original agreement from Plum creek ready for Chairman, Mr. Barker's signature.

Mr. Barker, Chairman reviewed and signed

VIII. INVOICES:

1. qpublic – date 12/5/2014, Inv #192318, Amount \$604.16

2. Office Depot – date 12/6/2014, Order # 744112101-001, Amount \$254.20.

The BOA reviewed, approved, & signed

Mrs. Crabtree requested Mr. Barrett run a per sq. ft. report on houses.

Meeting adjourned at 11:00am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

