

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of December 23, 2014

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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 @ 9:05 a.m.

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

**APPOINTMENTS: OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes December 17, 2014

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

**II. BOA/Employee:**

- a. Checks

**The BOA acknowledge receiving**

- a. Emails:

- 1. Barry Hurley
- 2. ACCG Capitol Connection
- 3. Department of Revenue additional tax
- 4. 2014 Public Utility Appeal Georgia Power
- Will discuss further January 2015
- 5. 2011 office procedures audit
- 6. Holiday personal leave time request

Motion was made by Mr. Bohanon to approve Mr. Barretts time off, Seconded by Mr. Wilson, all that were present voted in favor.

Mr. Wilson made the motion to hold the Board of Assessors meting on December 30, 2014, Seconded by Mr. Bohanon, all that were present voted in favor.

**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.

**The BOA acknowledged that email was received**

- a. Total 2013 Certified to the Board of Equalization – 49
  - Cases Settled – 47
  - Hearings Scheduled – 2
  - Pending cases – 2
- b. Total 2014 Certified to the Board of Equalization – 6
  - Cases Settled – 3
  - Hearings Scheduled – 3
  - Pending cases – 3

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

**The Board acknowledged there are 8 hearing scheduled at this time.**

IV. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.  
 Mr. Barrett stated the office is getting ready for the 2015 tax year

**NEW BUSINESS:**

V. **Appeals:**

**2013 Appeals taken:** 196 (13 TAVT)

Total appeals reviewed Board: 149

Pending appeals: 47

Closed: 119

Includes Motor Vehicle Appeals

**Appeal count through 12/22/14**

**2014 Appeals taken:** 198

Total appeals reviewed Board: 118

Pending appeals: 80

Closed: 80

**Includes Motor Vehicle and Mobile Home Appeals**

**Appeal count through 12/22/014**

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

VI. **APPEALS:**

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

**Owner Contention:** Excessive valuation for 2013, Changed from \$141,483 to \$102,201, plus \$108,569 two parcels instead of one.

**Appraiser Note:** Property owner stated that map and parcel 48-66B was created and they did not ask for this to be done.

**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.

**Appraiser Note:** This Agenda item is to try and address questions from the Board of Assessors meeting on 12/10/2014. I am also seeking advice from the Board of Assessors to address these issues.

**Question**

1) Has the area west of the rail road & North of Elder trailer park been ever been classed as all commercial property?

**Answer:** The property in question as being map and parcel 48-67 before combining was classed as commercial from 1990 to 2001. From 2001 until the combining of the property with the Housch property it was classed as agricultural.

**Recommendation:** It is recommended since the properties have been classed as agricultural where the overflow of parking is, that we leave the properties as they are since these area's are under covenant. However where the house that is used for Folk Art, we class as Commercial and also re class the land where the Folk Art house is back to Commercial as well.

**Reviewer: Kenny Ledford**

Motion was made to: 1) Classify house and land (Folk Art) east of rail road as commercial. 2) Classify Parking lot west of rail road tracks as commercial. 3) Correct covenant to exclude parking lot west of rail road tracks.

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

b. Owner: Virginia Fowler

Map/Parcel: 83A-23

Tax Year: 2014

**Owner Contention:** House value to high, homestead taken off.

**Appraiser Note:** This property had a single homestead removed for the 2014 tax year. After research and divorce information brought in by property owner, and also a 911 address search, it is determined that the property owner lives at 224 East Arrmucnee Road.

**Recommendation:** It is recommended to put the single homestead back on and do a bill correction for the 2014 tax year.

**Reviewer: Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All

c. Map / Parcel: S35-2A, S35-3A, S34-52, S35-8, 49-108 & 49-107

Property Owner: Ira M. Henderson III

Tax Year: 2014

**Owner's Contention:** All parcels to be combined and buildings reassessed.

**Determination:**

1) Map and parcels S35-2A and S35-3A are on University Circle. Map and parcel S35-3A is zoned Commercial and map and parcel S35-2A is zoned residential. The two parcels do adjoin. Map and parcel S34-52 and S35-08 are on East Washington Street. Map and parcel S34-52 is zoned residential and S35-8 is zoned commercial. Map and parcel S35-8 was zoned this way due to a tanning salon that was located

on this parcel at one time. The tanning salon is gone and been taken off of card but an accessory building is still recorded that is no longer there and has not been since 2012.

2) Map and parcel 49-107 and 49-108 is where the appellant lives and where exemptions are applied. The house is located on 49-108 and 49-107 is an adjacent empty lot.

**Recommendation:** It is recommended to combine S35-2A and S35-3A and leave them class as they are. It also recommended combining S-34-52 and S35-8 as residential and removing accessory building that was recorded and refund for years 2012 - 2014. It is also recommended to combine 49-107 and 49-108 where property owner lives. It is also recommended to do bill corrections for the 2014 tax year, and apply refund if any as well.

**Reviewer: Kenny Ledford**

**Motion to accept recommendation:**

**Motion: Mr. Bohanon**

**Second: Mr. Wilson**

**Vote: All**

d. Map & Parcel: S33 - 4

## LAND APPEAL

Owner Name: Rajesh Patel

Tax Year: 2014

On Hold pending Further information
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**Owner's Contention:** "Value is too high land and building".

**Determination:** Subject land has .23 acres with a value of \$79,035.00 for a value per acre of \$343,630.00. The neighborhood comps have an average of .30 acres with a land value of \$69,616.00 for an average value per acre of \$260,950.00. I have attached pictures of the land and parking area on the subject and neighborhood land. The only parking for the subject is in front of the building. Subject land seems to be higher in value by \$9,419.00 and has .07 acres less than the neighborhood land.

**Recommendation:** In order to make subject land more in line with the neighborhood properties it is recommended to lower the subject land by \$9,000.00 for a land value of \$70,035.00.

**Reviewers Cindy Finster**

e. Map & Parcel: T16-10

Owner Name: Thomas, John H. & Kay

Tax Year: 2014

**Owner's Contention:** Property value too high. Returned value at \$18,500 for 2014.

### Determination:

1. Owner's power of attorney filed return for house and lot for tax year 2014 at \$18,500 on 03/05/2014.
2. Owner was sent notice of value for \$38,781 (land \$7,938 house \$28,249 acc \$2,594) as current value and \$39,051 as previous and return value. The return value indicated thereon was in error it should have been shown as \$18,500.
3. Office was contacted concerning the issue of notice error and house and lot condition. Indicated house in worse shape than house on map T07-72 (see photos).
4. Photos indicate subject in much worse shape than T07-72. Board action (02/19/2013) accepted recommendation to adjust T07-72 to 60% physical condition and a house value of \$16,137.
5. Research determined subject property visited 03/11/2014 in response to the return of value. An exterior inspection was done at this time. No changes to the record were made at this time.

6. Property was visited 07/08/2014 to address issue of lot condition and house interior condition. Photos were taken. Notes for recommendation to modify physical condition dated 08/14/2014 indicate additional need for value adjustment.
7. Value corrections based on notes 08/14/2014 from interior inspection photos indicate a physical condition change to 67% and a total property value change from \$39,051 to \$35,767.
8. If subject physical condition is adjusted in relation to map T07-72 (based on photos of T07-72), the subject physical would be in the 40% to 50% range. This would result in the house value being \$15,066 to \$18,833 and the total value range being \$25,598 to \$29,365.
9. Corrections did not get into system. Corrected notice did not get sent to owner.
10. Land valued in line with similar lots in area including those with no driveway paving.

**Recommendation:**

1. Adjust house value only for tax year 2014.
2. Decide if value should be based only on field notes and photos of subject or if physical condition and board action on map T07-72 should be taken into consideration.
3. Send corrected notice of value. Correct billing.

**Reviewer Leonard Barrett**

Motion to accept recommendation and set physical at 40%:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: 3 yes 1 Abstained

f. Map & Parcel: 55B-46

Owner Name: Thomas, Kay Marie

Tax Year: 2014

**Owner's Contention:** Property value too high (oral communication) per executrix.

**Determination:**

1. No return found on file for tax year 2014.
2. Notice of value for tax year 2014 sent indicating return value of \$14,960, previous value of \$14,960 and current value of \$20,426.
3. Notice indicates value increased due to building being added to account.
4. No appeal found on file for tax year 2014.
5. Current value breakdown is land (\$14,960), buildings (\$5,466), and total (\$20,426).
6. Building value is a low quality, poor condition 988 sq ft garage building valued at \$5.53 per square foot ( $\$5,466 / 988 = \$5.53$ ).
7. Land is valued in line with similar properties in area at \$4,400 per acre for 3.4 acres.
8. 2013 county sales of vacant tracts 1 to 5 acres have an average sale price per acre of \$4,258.

**Recommendation:**

1. No records indicate appeal on file.
2. No record error apparent.
3. Take no action for tax year 2014 and notify owner of reason.

**Reviewer Leonard Barrett**

Motion to accept recommendation;

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: 3 Yes 1 Abstained

g. Map & Parcel: 56-42  
 Owner Name: Hall, Randy and Debbie  
 Tax Year: 2014

**Owner's Contention:** Value is too high, applied for land covenant in 2014 and was turned down for no cattle on property. There are cattle on property.

**Determination:**

1. The property owner previously filed an agricultural covenant within the 2014 application period.
2. Records indicate the Board of Assessors denied the covenant for lack of sufficient documentation.
3. The property owner indicated in previous records that the cows are relocated during the birthing season and returned to the property later.
4. The subject property is 9.73 acres located on the corner of Highway 27 North and 1<sup>st</sup> Street in Trion at the intersection of 1<sup>st</sup> St and Mountain View Rd.
5. Assessor tax records indicate that the property is currently classified as commercial.
6. The property owner submitted photos of farming equipment, a storage building for hay and photos of fencing.
7. The property owner submitted receipts and documentation of purchasing grass seed, fertilizer, page wire, use of a skid loader, fencing materials, milk replacement, calf feed and backhoe and dozer service.
8. According to a phone conversation with the property owner on December 11, 2014, the property is used for raising cows.

**Recommendations:**

1. Requesting the Board of Assessors accept the appeal and approve the covenant on the portion indicated as agricultural use of approximately 7.9 acres. This maintains uniformity based on prior Board decisions indicating acceptance of covenants for properties 10 acres and under once sufficient documentation is provided.
2. Requesting the Board of Assessors approve reclassifying the 7.9 acre portion of property used agriculturally from commercial to agricultural

**Reviewer Wanda Brown**

Motion to approve Covenant excluding all Commercial buildings and verify correct acreage:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

**VII. MISC. ITEMS:**

1. Bruce Tate – Agenda Item approved during meeting on December 17<sup>th</sup>, 2014. Covenant needs to be signed.

Board reviewed, approved, and signed

2. Appeal Waiver and Release: Thomas Cleveland Pledger needs to be signed by Mr. Barker, Chairman.

Mr. Barker, Chairman signed

**VIII. INVOICES:**

1. NADA Renewal notice R/V guide, Account: 756857, Amount: \$90.00. I recommend not renewing due to not using this guide.

The Board of Assessors agreed not to renew NADA RV guide.

2. Stamps 300, \$141.00, Office use (Covenants, continuations and renewals)

The Board reviewed, approved, and signed.

Mr. Wilson suggested Roger Jones attend the BOA meeting in Mr. Barrett's absence on 12/30/2014.

Mrs. Crabtree asked Mr. Barrett what's the next big thing that's coming up after the 1<sup>st</sup> of the year. Mr. Barrett replied the Sales Ratio Study and he will begin working on it after Mr. Ledford finishes all the splits and transfers and Mr. Espy visits the sold houses.

Meeting adjourned at 10:15 am

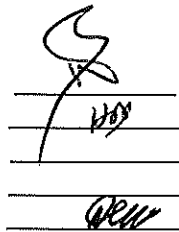
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



Handwritten signatures of the board members over horizontal lines.