

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of December 3, 2014

---

<b>Attending:</b>	<b>William M. Barker – Present</b>
	<b>Hugh T. Bohanon Sr. – Present</b>
	<b>Gwyn W. Crabtree – Present</b>
	<b>Richard L. Richter – Present</b>
	<b>Doug L. Wilson – Present</b>

---

Meeting called to order @ 9:02 a.m.

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

**APPOINTMENTS: OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes November 26, 2014

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

**II. BOA/Employee:**

- a. Time Sheets

The BOA Reviewed, approved, and signed

- b. Emails:

- 1. Opinion concerning Rex Laney Refund

The BOA instructed Mrs. Edgeman & Mr. Barrett to send email to County Attorney to confirm the eligibility of the Veterans Exemption.

- 2. 2013 Appeal Settlement

- 3. 2015 Homestead exemptions

- 4. 2015 Social Security Max for Homestead Exemptions

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 – 32

Hearings Scheduled – 4

Pending cases – 17

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

Cases Settled – 3

Hearings Scheduled – 0

Pending cases – 0

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

Cases Settled – 27

Hearings Scheduled – 3

Pending cases – 4

**The Board acknowledged there are 7 hearing scheduled at this time.**

IV. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.  
Still working on 2013 & 2014 appeals

**NEW BUSINESS:**

V. **Appeals:**

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

Total appeals reviewed Board: 145

Pending appeals: 51

Closed: 110

Includes Motor Vehicle Appeals

**Appeal count through 12/2/2014**

**2014 Appeals taken:** 194

Total appeals reviewed Board: 92

Pending appeals: 102

Closed: 72

**Includes Motor Vehicle and Mobile Home Appeals**

**Appeal count through 12/2/2014**

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

The BOA acknowledged

VI. **APPEALS:**

a. Map & Parcel: 63C-37

Owner Name: Perry, Benjamin F. Enterprises Inc.

Tax Year: 2014

<p>On Hold pending further information</p>
--

**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) ."*

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

**Reviewer Wanda Brown**

b. Map & Parcel: 7A4-47

Owner Name: GRAHAM, KRISTINA C

Tax Year: 2014

**Owner's Contention:** Happy with 2012 decision and wants the same for 2014

**Determination:**

1. According to Board decision for a 2012 appeal, a land class correction was necessary resulting in a decrease in value for tax years 2012 and 2013.  
The 2012 appeal file and Board decision for tax years 2012 and 2013 is attached.

2. The appeal was presented to the Board July 2, 2014 therefore the corrections were not in tax records and did not reflect when the property owner received their 2014 assessment.
3. The land class error for 2014 is incorrect as R4 – 7R5 and should be corrected to R4 – 705.

**Recommendation:** Requesting the Board of Assessors approve same land class correction for tax year 2014 as shown in the 2012 and 2013 Board decision.

**Reviewer Wanda Brown**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

c. Motor Vehicle: 2004 CHEVROLET SUBURBAN (1500 2WD LS)

Property Owner: THOMAS CLEVELAND PLEDGER

Tax Year: 2014

**Contention:** Paid \$2300.00 had hood and fender painted, Transmission repairs, purchased 3<sup>rd</sup> row seat, repaired power windows. I have attached receipts for items listed totaling \$2,578.22

**Determination:**

1. The property owner provided a Bill of Sale with purchase price of \$2300
2. Vehicle is a 2004 Chevrolet Suburban LS with 201405 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 \$7,200
  5. NADA guide shows clean retail as \$6,775
  6. Kelly Blue Book shows very good condition at \$4,267.

**Recommendation:**

1. I recommend using State value of \$7200 minus the repair receipts provided \$2578.22 and issuing a refund for the difference. The new value would be \$4,621.78 (\$7200-\$2578.22)

**§ 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: Mr. Wilson

Second: Mr. Bohannon

Vote: All

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

On Hold  
 pending  
 further  
 information

**Contention:** Ms. Dorthia Stowe Martin is applying for the Surviving Spouse Exemption.

**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.

**Recommendation:** My recommendation is to apply the exemption to 2015 tax year.

48-5-48

(f) Any person who as of January 1, 1991, has applied and is eligible for the exemption for disabled **veterans, their surviving spouses**, and minor children formerly provided for by the sixth unnumbered subparagraph of Article VII, Section I, Paragraph IV of the Constitution of 1976; the exemption for disabled veterans provided for in Article VII, Section II, Paragraph V of the Constitution of 1983; or the exemption for disabled veterans formerly provided for by Code Section 48-5-48.3 as enacted by an Act approved April 11, 1986 (Ga. L. 1986, p. 1445), shall be eligible for the exemption granted by subsection (b) of this Code section without applying for such exemption.

**Reviewer Nancy Edgeman**

e. Map & Parcel: 59 33

Owner Name: Louse Dillard and Ivan Dillard

Owners Contention: "House is not livable. Appealing the value of home only".

**Determination:** Subject house is located at 1335 Sloppy Floyd Lake Road on 9.00 acres with a grade of 60, a house value of \$10,827, with 780 sq ft for a value per sq ft of \$13.88.

Neighborhood Houses have an average of 2.06 acres with average grade of 63 average house value of \$13,292.00 with average of 697 sq ft for a value per sq ft of \$19.07.

Comparable houses have an average of .48 acres with average grade of 70, average house value of \$17,175.00, with average of 787 sq ft for a value per sq ft of \$21.82.

The overall averages show the subject house grade is 6 below the average, subject is one year older, sq ft of subject has 38 sq ft more the overall average of the neighborhood and comps, and subject house value is \$4,406.00 less than the overall average. Value per sq ft of the subject is \$6.57 less than the overall of the neighborhood and comps.

**Recommendation:** Since the subject house has more sq ft and lower house value than the overall average it is recommended to leave the subject value as it is at \$10,827.00 for house and \$35,910.00 for the land for a TFMV of \$46,737.00.

**Reviewers Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

**VII. MISC ITEMS:****1. Appeal & Waiver Release form, Jane Schlachter P05-8 for 2013 & 2014**

Forms approved and signed by Mr. Barker, Chairman

**2. Office Depot: Requesting Computer Monitor-- Dell E Series 20" Led Monitor, Black E2015HV—Item #: 476377—total price \$111.59 -- Wanda A. Brown**

Motion to order new Monitor:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

Mr. Bohannon reminded Mr. Barrett to follow up on the 2012 DOR review. Mr. Barrett stated he had sent Ellen Mills an email and had not received a response but would follow up.

Mrs. Crabtree requested Mr. Barrett check on two properties for Mr. Gambill that is possibly duplicated; one property is on Thomas and one at Riegel Crossing.

Mr. Wilson stated a brick house on Hutchins road is being torn down.

Meeting adjourned at 9:46am

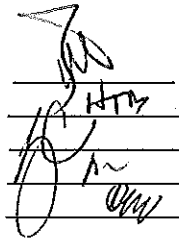
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

The block contains five horizontal lines, each with a handwritten signature written over it. The signatures are in dark ink and appear to be cursive or semi-cursive. The first signature is the most prominent and appears to be 'W. Barker'. The other four signatures are less distinct but appear to be 'H. Bohanon Sr.', 'G. Crabtree', 'R. Richter', and 'D. Wilson' in order from top to bottom.