

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of December 30, 2014

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

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Meeting called to order @ 9:00 a.m.

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

**APPOINTMENTS: OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes December 23, 2014

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

**II. BOA/Employee:**

**a. Time Sheets**

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

**a. Emails:**

- 1. 2015 County road report
- 2. GA Dept of Revenue 2015 TAVT rate increase

The Board of Assessors acknowledged 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.

**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 12/29/14**

**2014 Appeals taken:** 198

Total appeals reviewed Board: 121

Pending appeals: 77

Closed: 84

**Includes Motor Vehicle and Mobile Home Appeals**

**Appeal count through 12/29/014**

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

VI. **APPEALS:**

a. Map & Parcel: S33 - 4

**LAND APPEAL**

Owner Name: Rajesh Patel

Tax Year: 2014

|   |
|---|
| On Hold pending<br>Further<br>information |
|---|

**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.

**Reviewer Cindy Finster**

b. **OWNER:** SENTELL, ALVIN

**MAP/PARCEL:** 37-145

**TAX YEAR:** 2014

**Owner's contention:** I think my land is valued too high as well as my neighbors land is also too high.

**Determination:**

1) The subject property is a 6 acre wooded tract located in Trion/Teloga area valued at \$5,985 price per acre being a fair market value total of \$35,910.

2) Topography maps indicate the property to be sloped in the front with an approximate 25 ft elevation to the back of the property.

3) Mapping research and Google earth maps indicate the back of the property to drop off in the back and one side of the property.

- 4) As indicated on topography maps the soil is mostly clay and gravel with slopes and hills.
- 5) The subject property has good road access and electricity, sewer and water are available.
- 6) According to tax records and research the subject property at \$5,985 price per acre falls within range of neighboring comparables.
- 7) According to records the closest 2013 sales comparison is map 37-67-33-9 sold at \$6,840 per acre in tax year 2013.

**Recommendation:**

The land valued at \$5,985 per acre should remain uniform with neighboring properties at a total fair market value for 6 acres of \$35,910.

**Reviewer Wanda Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

c. Motor Vehicle: 2005 FORD 1FMFU1957575LA88646

Property Owner: AUSTON TODD KINGSOLVER

Tax Year: 2014

**Contention:** Appealing state value of vehicle. Bought vehicle at Auction and would not run. Had to install new transmission. I Paid \$3700 for vehicle.

**Determination:**

1. Bill of Sale indicates purchase price of vehicle was \$3700
2. Vehicle is a 2005 Ford Expedition with 165,664 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 \$7,400
5. NADA guide shows clean retail as \$8,825
6. Kelly Blue Book shows very good condition as \$7,303

**Recommendation:**

1. Property Owner did not provide requested receipts for the transmission repairs. I recommend using State value of \$7,400.

**§ 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 set value at \$7,000 (State value \$7400 – transmission repairs \$400)

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

Meeting adjourned at 9:17 am

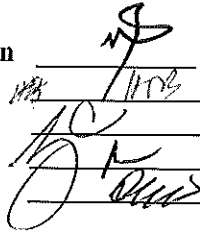
**William M. Barker, Chairman**

**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. From top to bottom, the signatures are: 1. A stylized 'W' with a dollar sign-like flourish. 2. A signature that appears to be 'H. Bohanon'. 3. A signature that appears to be 'G. Crabtree'. 4. A signature that appears to be 'R. Richter'. 5. A signature that appears to be 'D. Wilson'.