

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 23, 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 @ 9:02 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

- I. **BOA Minutes:**
Meeting Minutes April 16, 2014
The Board of Assessor's reviewed, approved and signed.
- II. **BOA/Employee:**
 - a. **a. Time Sheets**
The Board of Assessor's reviewed, approved, & signed
 - b. **Emails: See list below**
 - 1. Tax Map 49-47
 - 2. Transportation
 - 3. GMRC 2015 Aerial Photography
 - 4. Northwest Ga group Imaginary Project
 - 5. Chattooga Report from QPUBLIC
 - 6. Heartbleed Issue Internet Security Alert
 - 7. Tax Commissioner's note*The Board of Assessor's acknowledged*
- III. **BOE Report:** Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

The Board of Assessors acknowledged that email was received

- a. **Total 2012 Certified to the Board of Equalization – 53**
 - Cases Settled – 45**
 - Hearings Scheduled – 0**
 - Pending cases –8**
- b. **Total 2013 - 2014 Certified to the Board of Equalization – 11**
 - Cases Settled – 11**
 - Hearings Scheduled – 0**
 - Pending cases – 0**
- c. **Total TAVT Certified to the Board of Equalization – 15**
 - Cases Settled – 10**
 - Hearings Scheduled – 0**
 - Pending cases – 5**

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

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.

Mr. Barrett explained the reason he didn't have the preliminary Sales Analysis was due to working on a request from Brad Brown with the GA Dept of Audits Sales Ratio Division.

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 153

Leonard Reviewing: 0

Pending appeals: 31

Closed: 119

2013 & 2014 Appeals taken: 228

Total appeals reviewed Board: 95

Leonard Reviewing: 12

Pending appeals: 133

Closed: 69

Includes Motor Vehicle Appeals

Appeal count through 04/22/2014

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log: Nancy Edgeman - There are currently 0 of the 2012, 10 of the 2013, and 9 of the 2014 pending appeals in Leonard's file to be reviewed - The Board acknowledged

VI. APPEALS:

a. Motor Vehicle: 2000 Lexus GS300

Property Owner: James Douglas Miller

Tax Year: 2014

Contention: Car not worth your value because of mileage and damage.

Determination:

1. The property owner provided a bill of sale with price of \$2,000. The bill of sale wasn't signed by the buyer or the seller.
2. Vehicle is a 2000 Lexus GS300 with 213,000 miles on the vehicle
3. In my opinion & the photos indicate the vehicle is in very good condition with the exception of the radio missing.
4. State value is \$5,525
5. NADA guide shows clean retail as \$4,525
6. Kelly Blue Book shows good condition is \$4,064.

Recommendation:

1. Property owner stated the vehicle had been repaired prior to him purchasing it. Therefore, I recommend using the state value.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

b. Motor Vehicle: 2005 FORD E250 VAN

Property Owner: RED RIVER PATH aka Debbie Faulkner

Tax Year: 2014

Contention: Vehicle has body damage and high mileage

Determination:

1. The property owner provided a bill of sale with a price of \$6,400.
2. Vehicle is a 2005 Ford E250 Ambulance with 140,250 miles
3. The photos indicate the vehicle is in very good condition.
4. State value is \$4,875
 5. NADA guide shows clean retail as \$7,100 as a plain van with no lift.
 6. Kelly Blue Book shows very good condition as \$5,073.
 7. Research of 2005 E250 vans for sale indicates Base Value is around \$8,000

Recommendation:

1. The State value is \$4,875, purchase price is \$6,400. If Property owner felt the state value was too high my question is why the van was purchased for \$6,400. I recommend using the state value.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

c. Motor Vehicle: 2005 DODGE CARAVAN SE

Property Owner: RED RIVER PATH aka Debbie Faulkner

Tax Year: 2014

Contention: High mileage and body damage

Determination:

1. The property owner provided a bill of sale with a price of \$2,050
2. Vehicle is a 2005 Dodge Caravan SE with 144,735 miles.
3. The photos indicate the vehicle is in good condition.
4. State value is \$3,975
 5. NADA guide shows clean retail is \$4,225.
 6. Kelly Blue Book shows good condition is \$2,395.

Recommendation:

1. I recommend using State value.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

d. Motor Vehicle: 2005 NISSAN QUEST
Property Owner: RED RIVER PATH aka Debbie Faulkner
Tax Year: 2014

Contention: High mileage and bad interior

Determination:

1. The property owner provided a bill of sale with a price of \$2,806
2. Vehicle is a 2005 Nissan Quest with 123,110 miles.
3. The photos indicate the vehicle is in good condition with dirty interior.
4. State value is \$4,450
 5. NADA guide shows clean retail is \$7,225.
 6. Kelly Blue Book shows good condition is \$6,055.

Recommendation:

1. I recommend using State value.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

e. OWNER: Anthony Hudgins
MAP / PARCEL: 8-61-T22
TAX YEAR: 2010, 2011, 2012, 2013

Owners Contention: Mr. Hudgins thinks that Map and Parcel 8-64 may be over taxed.

Appraiser Note: In researching Owner's Contention, it was determined that Map and Parcel's 8-64, 8-61-T22, and 8-61-PT-T23, has been drawn wrong and buildings on wrong parcels.

Determination:

- 1) Map 8-61-T22 was drawn wrong and was taxed at 11.59 acres and should have been taxed at 9.29 with no buildings on the property.
- 2) Map 8-64 Molly Dobbs Property c/o Anthony Hudgins has been taxed at 5 acres and that is correct but was drawn wrong and the house should be recorded on this property.
- 3) Map 8-61-PT-T23 should have the Mobile Home on this tract it was recorded on 8-61-T22 before.

Recommendation: It is recommended that refunds be applied for 2010 - 2013 according to Ga. Code 48-5-380 and then send to the Commissioners office for further refund's

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

f. Map / Parcel: 5-10B
Property Owner: Sally Ann Niks
Tax Year: 2012

Contention: Land values have gone down expected price to remain the same or decrease not increase.

Appraiser's Note: The subject was one of some parcels in this area that the land class code was changed from 7Q5 which would have a unit price of \$3,255 to 705 which would have a unit price of \$1,600. This was adjusted in 2012 because these parcels were first set up as a subdivision with a 7Q5 unit price. Due to this area not developing as a Subdivision the land class code was changed to 705 to be consistent with the surrounding parcels.

Acreage 1.2 multiplied by unit price \$1600 multiplied by access factor 3.1 = \$5,952.

Determination:

1) Subject is in district 1 with good access. Land factor code is 1. The acreage is 1.2 with a land value of \$5,952. The value per acre is \$4,960. Subject has same value per acre of small tract parcel used as comparable.

2) The comparables here are all neighbors and all have good access. The comparables all have a land factor code of 1.

The comparables acreage ranges from 2.32 to 8.8 acres. The comparables price per acre range from \$4,028 to \$4,960.

3) The average value per acre is \$4,339. The subject is \$4,960.

Recommendation: Recommendation is to leave land value at \$5,952 for 2012 tax year.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

g. Owner: Sidney & Mary Swords

Map/Parcel: 8-95A

Tax Year: 2012

Owner Contention: Value

Appraiser Note: This property was appealed in 2008 and it was a BOE decision that the total FMV should be at \$71,000 for 2008-2010 and with the State freeze the total FMV would also be \$71,000 for the 2011 year as well. The 2012 tax year would go to the assessed value which was \$84,743.

Determination:

1) Subject has a grade of 100; year built was in 1992 on 2.00 acres. The building value is \$65,589 with a land value of \$13,680 for a total FMV of \$84,743. The sq. ft. is 1402 for a price per sq. ft. of \$47. The value per acre is \$6,840.

2) Comparables used here are neighbors, and surrounding parcels that were 2011 sales. The grade of neighborhood comparables range from 100 to 105, the year built ranges from 1960 to 1973 the subject is 1992. The average parcel size of the neighborhood comps is 1 acre the subject is 2 acres. The average building value is \$61,702 for the neighborhood comps and the subject is \$65,589. The average land value is \$7,353 of the neighborhood comps and the subject is \$13,680. The average area of the neighborhood comparables is 1662 sq. ft. and the subject is 1402 sq. ft. The average price per sq. ft. is \$37 for the neighborhood comps and the subject is \$47 per sq. ft. The average price per acre of the neighborhood comparables is \$6,840 and the subject's price per acre is \$6,840.

3) Sales comps used are surrounding neighbors, they range in grade from 100-105, range in physical depreciation from 72-92, year built ranges from 1961 - 1978; they range in acreage from .32 acre to 1.79. The average building value of the sales comps is \$59,031, the average sq. ft of the sales comps is 1524, this makes the average price per sq. ft value \$38.

4) Subject is on the high end of the price per sq. ft. scale at \$47. The neighborhood comps are at \$37, and the sales comps are at \$38. All of these comps also have more sq. ft. than subject. After examining these

aspects the reason for the high end scale is because the subject has 100% physical depreciation, the average physical depreciation of neighborhood comps is 83% and the sales comps 85%.

Recommendation: It is recommended to keep building value at \$65,589 for the 2012 tax year. It is also recommended to have Field Representative to check house for physical depreciation.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

h. Map & Parcel: 64E-41
 A 1995 16 x 76 Homes of Legend HL4215A
 Owner Name: PEACE, TERESA DIANE
 Tax Year: 2014

Owner's Contention: Manufacture Home burned – should not be taxable
Determination:

1. 2014 value of Structure is \$ 12,281.
2. Field Visit of 03/06/2014 confirms the Home to be a near total loss.
3. E-911 was called 03/17/2014 to confirm the date and time the fire department was dispatched: 1:03 AM January 4th, 2014.
4. DoR Substantive Rule 4560-11-10-.09 states, "The appraisal staff shall base their decisions regarding the taxability, uniform assessment, and valuation of real property on the circumstances of such property on January 1 of the tax year for which the assessment is being prepared."
5. No additional information has been provided to indicate the Home experienced excessive damage or value loss prior to 01/04/2014

Recommendations

1. Leave Mobile Home value unchanged at \$ 12,281.
2. With the decision notice include an explanation of the regulatory nature of the January 1 assessment date.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

i. Property: 15-6A
Appellant: WRIGHT, DONNA
Years: 2012

Issue: Problems with earlier review.

Details:

This appeal was reviewed by the Board of Assessors on March 26, 2014; at that time the decisions of the Board was to "no change" this appeal and certify it on to the County Board of Equalization. In reviewing the file for certification, certain issues were noted which the Board of Assessors may wish to consider.

1. This appeal was never properly filed.
 - a. The appeal form appearing in the folder was never signed
 - b. According to the note appearing on the bottom of the form (dated 06/12/2012) the Appellant "filed" his complaint approximately a month before appeals could legally and technically be filed for 2012. According to said note, the Appellant was supposed to return during the 45 day appeal period and file.
 - c. A photo copy of a second form appears in the folder. This was a follow up by Wanda Brown. It was mailed to the Appellant to sign and return: there is no record or indication it ever was.
2. There were errors in the comparison study the BoA decision was based on.
 - a. The 2012 value of the Subject property was compared to the 2013 values of the Comparables.
 - b. In 2013, the neighborhood building factor applied to houses graded 105 to 130 in the unincorporated portion of the county was increased from 1.44 to 1.6416.
 - c. This produced a value disparity which may not have appeared otherwise.
3. The Appellant had requested a hearing with the Board, but was not given one.
 - a. This request to meet with the Board appears on both appeal forms and on a separate note filed with the appeal by the Chief Appraiser.
 - b. The 03/26/2014 agenda item did not address the issue of a request to meet with the Board.
 - c. The Board minutes of 03/26/2014 do not indicate that the Board met with the Appellant.

A notice indicating the Board's 03/26/2014 action was mailed to the Appellant on 04/21/2014.

Recommendation:

1. Contact the Appellant and offer an opportunity to meet with the Board.

2. Re-examine the comparison study, corrected to the 2012 appraised values of all comparables.
3. Since this case and the Board's decision of 03/26/2014 are a part of the Board's minutes, this appeal, prima facie, has been accepted as a validly filed appeal, the Board of Assessors should officially accept this as a valid appeal for tax year 2012.
4. Hold certification to the Board of Equalization until after recommendations 1-3 have been accomplished.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

VIII. Covenants:

a. OWNER: Jack B. Allen

MAP / PARCEL: 68-50

TAX YEAR: 2013

Appraiser Note: While going through paper work from previous Mapper, I noticed that there was a Covenant that was not done for the 2013 tax year.

Determination:

- 1) There was a renewal Covenant for Mr. Allen that was not done for the 2013 tax year.
- 2) The Covenant should have been applied for the total acreage of 233.95 acres excluding 2 acres for the house.
- 3) In 2013 196.50 acres was applied to the Covenant, but 233.95 acres should have been applied.

Recommendation: It is recommended that refunds for the 2013 tax year be done and the covenant be recorded as soon as possible. The changes have been applied for future year.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

IX. ADDITIONAL:

1. Requisition for Supplies – 300 postage Stamps @ \$.49 = \$147.00.

The BOA approved and signed.

The Board Approved and Signed

2. Approval for Notary

Dear Board Members,

Due to several Covenants this past year, and foreseeing several more in the future, I am respectfully requesting from the Board of Assessors to apply for a Notary. I realize we have two other Notaries in the office, but there have been times this year that they have been out of the office or very busy with other tax payer's.

I would like to thank the Board for there attention in this matter.

Sincerely,

Kenny Ledford

Mapping / GIS

Motion to accept recommendation:

Motion: Mr. Bohannon
Second: Mrs. Crabtree
Vote: All

Mr. Wilson inquired about the Plum Creek appeal and Mr. Barrett responded that it's almost ready for the BOA to review.

Meeting Adjourned: 9:45 am

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







