

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 22, 2014

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

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

- A. Leonard Barrett, Chief Appraiser – Absent (posting tax sale property)
- B. Nancy Edgeman, Secretary – Present

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes October 15, 2014

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

II. BOA/Employee:

a. Time Sheets

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

b. Emails:

- 1. Fraudulent Documentation
- 2. O.C.G.A. 48-5-303
- 3. 2014 November tax sale
- 4. AM 1180 Holiday messages

The Board of Assessor's acknowledged receiving

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 2013 Certified to the Board of Equalization – 39
Cases Settled – 23
Hearings Scheduled – 1
Pending cases – 16

b. Total 2014 Certified to the Board of Equalization – 2
Cases Settled – 0
Hearings Scheduled – 2
Pending cases – 2

c. Total TAVT Certified to the Board of Equalization – 24
Cases Settled – 24
Hearings Scheduled – 0
Pending cases – 0

Requesting the Board acknowledge there are 3 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: 124

Leonard Reviewing: 0

Pending appeals: 72

Closed: 113

Includes Motor Vehicle Appeals

Appeal count through 10/22/2014

2014 Appeals taken: 172

Total appeals reviewed Board: 43

Leonard Reviewing: 0

Pending appeals: 129

Closed: 41

Includes Motor Vehicle and Mobile Home Appeals

Appeal count through 10/22/2014

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

VI. APPEALS:

a. Property: A 12x64 Manufactured Home of UNKNOWN Make / Model with additions; estimated yr of manufacture being 1972; located on S41-1

Appellant: ROBERT STEWART ET AL Newell Ducker as Agent

Years: 2014

Contention: Home was torn down with demolition beginning in 2013 and completing in February of 2014.

Determination:

1. Value under contention is \$ 5,224.
2. Field Inspection of 04/16/2014 confirms that home has been demolished or removed from the property.
3. There is no clear documentation or indication of the Home's condition on 01/01/2014.
4. Based on a Field Inspection conducted in February of 2007 the Home was intact, occupied, and in good condition for that tax year.
5. Satellite imagery indicates that the Home was still on the property for the 2011 tax year.

6. There appears to be no title record on this Home in the State's database.
7. The County Tax Commissioner has designated such bills and accounts "uncollectible".
 - a. The Home no longer exists to foreclose on
 - b. There is no owner of record to take legal action against.

Recommendation:

1. It is therefore recommended that the 2014 tax bill on this Home and the outstanding tax bills (2007-2013) be voided as "uncollectible".
2. This Home was deleted from the county tax records in FUTURE YEAR XXXX on April 16, 2014.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Property: A 12x57 1967 Crimson Manufactured Home by Winston Industries; located on S41-1
 Appellant: LINDA STEWART Newell Ducker as Agent
 Years: 2014

Contention: 2014 appraisal of Home exceeds its true fair market value.

Determination:

1. Value under contention is \$ 3,694.
2. Field Inspection of 04/16/2014 support the contention that the home is not in livable condition.
 - a. Accessible door has been sealed or is stuck; interior inspection was not possible.
 - b. Metal sheets have been bolted over windows.
3. There is no clear documentation or indication of the Home's condition on 01/01/2014.
4. Home still has electric service connected. Gas and water service are available, if not in use.
5. Highest and Best use of this Home, in its current condition, would appear to be as a storage unit.
6. Home has delinquent bills back to tax year 2007.
7. There appears to be no title record on this Home in the State's database.
8. The County Tax Commissioner has designated such bills and accounts "uncollectible" since there is no owner of record to take legal action against.

Recommendation:

It is therefore recommended that the 2014 appraisal on this Home, and its appraisal for the outstanding tax bills (2007-2013) be set at \$500.

1. This recommendation is based on this Appraiser's opinion that the highest and best use of this structure, in its current condition, is as a storage building. \$500 is the historic value applied by the

Board to such smaller, older manufactured homes used for storage purposes.

2. The appraisal of this Home was set at \$500 in the county's appraisal records (FUTURE YEAR XXXX) on April 18, 2014.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

c. Map & Parcel: 5—5-TR1
 A 1994 14 x 66 Palmetto manufactured home by Bellerest Home
 Owner Name: TRAMMELL, Mark
 Tax Years: 2013 & 2014

Owner's Contention: The Home was repossessed by Green Tree Servicing in 2012, but Home was still charged to Appellant in 2013 & 2014.

Determination:

1. 2014 value under contention \$ 8,253; 2013 value under contention \$ 8,511.
2. The Appellant reported the Home repossessed for the 2013 tax year
3. Checking with the Department of Driver Services:
 - a. The Home has been titled in the name of Mark A. Trammell since 2001.
 - b. Checking with the DDS again on 10/08/2014, the Home remains titled in Mr. Trammell's name
4. Lacking any documentation to the contrary, per O.C.G.A § 8-2-181(a), the tax account was left in the name of Mr. Trammell and billed accordingly.
5. On 10/08/2014 the Appellant's reported that in 2012 they had been served with a Court Order re-possessing the Home in the name of Green Tree Servicing.
6. A record search in the Office of the Clerk of the Superior Court discovered that an Order for Writ of Possession concerning this Home had been granted to Green Tree Servicing LLC on 04/16/2012 (Civil Action File No. 2012CA 38098).

Recommendations

1. Prepare and file with the Tax Commissioner's Office Error and Release forms for tax years 2013 and 2014.
 - a. 2013 on Real Property Bill 12790 removing the amount charged for the Home in question.
 - b. 2014 on Mobile Home Bill 62490 setting the value of the home in question at -0-.
2. Prepare and file with the Tax Commissioner's Office Error and Addition forms for Mobile Home bills for the tax years 2013 & 2014 in the name of Green Tree Servicing LLC.

Reviewer Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

d. Map & Parcel: S10--32

Owner of Record: Secretary of Housing and Urban Development

Tax Years: 2013-2014

Contention: 1) Property should be in the name of Judy Milam
2) House on property burned in 2012

Determination:

Value in contention:

- a. 2013 \$ 42,202
- b. 2014 \$ 42,202

1. Jamie Milam, as agent for Judy Milam Morrison, filed a request for review under O.C.G.A. §48-5-380(a)(1) & (2).
2. DB 528 PGS 180-181 transferring title of the property in question was recorded on June 25th, 2007.
 - c. The GSCCCA web site does not indicate a PT61 form having been filed.
 - i. Not on the book/page display of the deed record
 - ii. Not in a PT-61 search by the name of either party
 - d. Under the protocol currently in place by the Department of Revenue, only copies of the PT-61s are sent to the counties. If no PT-61 is filed then the county is not notified of the transfer.
3. A copy of a fire report dated May 03, 2012 indicates that the Fire Department responded to a "building fire".
 - e. Fire concerned a "1 or 2 family dwelling" located at 88 Pine Hill Drive.
 - f. This is the location address of the property in question
 - g. Home is described in the fire report as being 2 stories.
4. Per the report there was "heavy damage in the kitchen area, front bedroom on "A" side of structure".
5. Field Inspection of 10/10/2014 reports that house was gutted by fire, with a good portion of the roof destroyed. House in completely unlivable.
6. A small low quality dwelling located behind this house, on the same parcel was picked up.

Recommendations

Transfer property into the name of Judy M Milam per DB 528 PGS 180-181..

1. Adjust value of main home to \$ 500 for tax years 2013 & 2014.
2. 2013 & 2014 taxes on this property have not been paid as of this date, therefore it is recommended that bill corrections be filed with the Tax Commissioner's Office for both year.
3. It is recommended that the small low quality house be added to the account beginning with tax year 2015.

Reviewer Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

e. Map & Parcel: B01 25

Owner Name: Sherry Burrage

Tax Year: 2013

Owner's Contention: House value is too high and is falling in.

Determination: Subject house is located at 2283 Back Berryton Rd on a .33 acre lot and was built in 1920 and has a grade of 75 with 1152 sq ft and a house value of \$19,439.00 for an average value per sq ft of \$16.87. This house is in very bad condition and is not livable as the inside of the house is falling in. Our filed rep went to visit this house in March 2014 due to owner filing a return for 2014. Pictures were taken at this time (see attached). Since the condition of the house was poor the physical was changed from 75 to 28 which lowered the house value from \$19,439.00 to \$9,896.00 for the 2014 year only. The \$3,338.00 value that was on the garage was taken off and the value of the land stayed the same. The TFMV for 2014 was \$11,421.00.

Recommendation: Since this house value was changed for 2014 it is recommended to change to value for 2013 to reflect the 2014 change also. House value to be \$9,896.00 land value \$1,525.00 for a TFMV of \$11,421.00 and the 2013 refund will be approximately \$140.00.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

f. Map & Parcel: B01 27

Owner Name: Sherry Burrage

Tax Year: 2013

Owner's Contention: House is valued too high and is falling in.

Determination: Subject house is located at 2223 Back Berryton Road on a .42 acre lot and was built in 1910 and has a grade of 80 with 1632 sq ft and a house value of \$31,401.00 for an average value per sq ft of \$19.24. This house is located just past the property located at B01 25. This house is also in very bad condition and is not livable as the inside is also falling in. Our field rep visited this house at the same time the B01 25 was visited (see photos).

Recommendation: For the 2013 tax year it is recommended to lower the house value to \$10,647.00 and leave the land value as it is at \$1,940.00 for a TFMV of \$12,407.00 for 2013. The refund for the 2013 tax year will be approximately \$227.65.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

g. Map & Parcel: 16 38 T03

Owner Name: Tommy and Sammy Ballard

Tax Year: 2013

Owner's Contention: "All property in this general area is overpriced because of recession and lack of demand for land".

Determination: Subject property is a 2.57 acre tract of residential land located on Orchard Road in Menlo. The land currently has a value of \$17,579.00 and a value per acre of \$6,840.00. This property has road frontage of approximately 195 feet and has good access to the property. Approximately half and this land is cleared and the other half is wooded. Subject property has had this same value of \$17,579.00 since 2007.

The surrounding properties are similar to the subject land as these have an average of 2.56 acres and an average land value of \$17,494.00 for an average value per acre of \$6,840.00. These averages are in line with the value of the subject land.

Recommendation: Subject land does seem to be in line with the surrounding properties in acreage and in land value and per acre value. Recommendation is to leave the subject land as it is.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

h. Map & Parcel: 8 1 TR4

Owner Name: Thomas Kennedy

Tax Year: 2013

Owner's Contention: "This land was left to me by my family and I am 70 years old and only have social security. I think the current assessment is unfair".

Determination: This property is located off of State Highway 48 and has 20.21 acres. On 2003 there was 80.84 acres of land and was split between four family members with each person receiving 20.21 acres of land. The land is wooded and has a small access road to the subject property.

Three of the neighborhood properties used in this study joins the subject property and the other property is located south of the subject land. These four neighborhood properties have an average of 19.75 acres with an average value of \$45,518.00 and an average value per acre of \$2,318.00.

The recent land sales in the county show an average of 24.25 acres an average land value of \$48,993.00 for an average value per acre of \$2,020.00.

The overall average indicate the subject land is 1.79 acres less than the neighborhood and comps and the overall subject land value is \$4,248.00 less than the average of the neighborhood and comps and subject is \$41.00 less per acres than the overall of the neighborhood and comps.

Recommendation: Recommendation is to leave the value of the subject land as it is at \$43,007.00.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

i. Map & Parcel: 29 10 L07
 Owner Name: David Jellesma
 Tax Year: 2013

Owner's Contention: "Land is not being developed. Land will be used for agricultural purposed and singe homestead only".

Determination: Subject property is located on Owens Dairy Road and has 9.21 acres with a land value of \$39,477.00 and a value per acre of \$4,286.00. There is an old pump house located on this property and a foundation where a house was several years ago.

The neighborhood land has an average of 11.02 acres and an average land value of \$42,826.00 for an average of \$3,901.00 per acre.

The comparable land has an average of 9.86 acres and an average land value of \$42,054.00 for an average of \$4,282.00 per acre.

The overall average show the subject has 1.23 acres less than the neighborhood and comps and a land value of \$2,963.00 less than the neighborhood and comps and a value per acre of \$194.00 higher than the neighborhood and comps.

Recommendation: Since the subject l and does not seem to be out of line with the neighborhood and comps it is recommended to leave the value of the land as it is at 39,477.00.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

j. Map / Parcel: 75-12
 Property Owner: James Oliver Cargle
 Tax Year: 2014

Owner's Contention: Property was a split in 2012. Per a 2013 BOA agenda item, CB recommended correcting 2013 tax bill to reflect transaction and making correction in future year records. The property owner was under the impression also that the AG Covenant would be applied as well. The owner's son attempted to get this done several times but was not successful.

Appraiser Note: Met with property owner's son on 10/14/2014 and assured him I would correct this issue.

Recommendation: It is recommended to do bill correction for 2013 and 2014 tax year. It is also recommended that since a covenant application has been signed by the property owner and he was under the impression that the covenant would be applied for the 2014 tax year that the covenant values be applied to the 2014 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation for bill correction for 2013 & 2014 but deny covenant for 2014:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

k. Map / Parcel: 7-18
 Property Owner: Connie J. Brown
 Tax Year: 2014

Owner's Contention: Acreage is not correct. Should not be 8.50 acres.

Appraiser Note: After deed research, it was determined that property owner should be taxed on 6.38 acres, not 8.50. This was determined by deeds and plat research done around property owner's property located on 311 Cloudland Drive. This acreage error has existed for several years, as far back as 1993, even further.

Recommendation: It is recommended to do bill correction for 2014 and apply refunds for 2011-2013 in accordance with ga law 48-5-380, and refer property owner to County Tax Commissioner for prior year refunds.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

l. Map & Parcel: S38-21A

Owner Name: RCG SUMMERVILLE LLC

Tax Year: 2013

Owner's Contention: Property is valued too high and is not valued uniformly. Contends in appeal value should be \$95,000. Owner's representative offered to settle appeal at value of \$91,200.

Determination:

1. Letter of representative's authority and appeal filed 08/23/2013.
2. Representative's selection of comparable is triangular shaped lot along creek in Ingles shopping center with less area and less road frontage.
3. Subject property is 0.76 acres fronting on US 27 at the Marvin's shopping center.
4. Owner was notified of a value of \$124,644 for tax year 2013.
5. Subject is lower than the average and median in total value, value per acre and value per front foot of similar properties around it.
6. State Department of Audit Sales Ratio Study for sales occurring in 2012 indicates commercial properties were assessed at a median ratio of 33.41% of their sale prices.
7. I do not have enough market or income data on similar tracts to determine value based on market or income approach to value.

Recommendation: Leave value as notified at \$124,644 for tax year 2013.

Reviewer Leonard Barrett

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

m. Map & Parcel: P05-8

Owner Name: Schlacter, Jane

Tax Year: 2014

Owner's Contention: Appealed in 2012. Property owner states there has been no answer on 2012 appeal. Property is valued excessively.

Determination:

1. 2012 appeal has been processed.
2. Subject is now under B.O.E assigned value.
3. TFMV of subject is \$157,865 as of September 16th, 2014.

Recommendations:

1. I recommend adjusting 2014 value to \$157,865 as per B.O.E decision.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

VII. MISC. ITEMS :

a. Map & Parcel: 46-38-L28

Owner Name: McMahon, John & Diana

Tax Year: 2012-2014

<p>On Hold Pending information From DOR</p>
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Appraiser notes: Field visit-errors found

Determination:

1. Taxation of pool inside of addition incurs double taxation of floor area inside of addition. Correction of this issue requires deduction from pool value the equivalent of missing floor from addition.
2. Pool was recorded with errors on grade, physical and OBS. It should have been recorded with standard grade of 100, physical of 80 and OBS of 50. The value of the pool was \$67,036 and should have been \$18,290 for tax year 2012 and \$13,719 for years 2013 & 2014.
3. 20x20 Garage, 12x15 acc open porch, 12x15 concrete patio found, and a 6x8 open porch not recorded on property card. These items reflect a value of \$13,456 not recorded.
4. Determined bldg 1 was graded in error at 95 and should be graded at 105 in accordance with the house.
5. Discovered bldg factor was in error for tax years 2013 & 2014. It was recorded at 1.65 and should have been 1.88.
6. After applying the above corrections to the record:
The 2012 TFMV was \$352,117 and should have been \$321,110.
The 2013 TFMV was \$352,117 and should have been \$353,526.
The 2014 TFMV was \$352,117 and should have been \$353,526.

Recommendations:

1. Correct all information on property card for 2015.
2. Calculate all values for years recorded in error.
3. Process refund and bill correction as necessary.
 - a. 2012 TFMV-\$352,117 / adjusted value-\$321,110 / overpayment-\$325.38
 - b. 2013 TFMV-\$352,117 / adjusted value-\$353,526 / underpayment-\$15.33
 - c. 2014 TFMV-\$352,117 / adjusted value-\$353,526 / underbilling-\$15.07
4. I recommend a refund for the estimated amount of \$294.98.
5. I recommend notifying homeowner of error and obtaining signed request for refund form. (Ga. Code 48-5-380)

Reviewer Randy Espy

c. Pricing for Paper Shredder / Price \$233.99

Fellowes Powershred 79Ci 100% jam proof 14 sheets cross cut shredder

Shreds up to 14 sheets in a single pass — for 1 user

- Cross-cut shredding for confidential personal and business documents.
- Shreds sheets into 0.16" x 1.5" cross-cut pieces.

- Durable cutters accept CDs, staples, credit cards and small paper clips.
- 100% Jam Proof System helps eliminate paper jams. Powers through tough jobs.
- SilentShred™ Technology offers ultra-quiet performance. Great for shared workspaces.
- SafeSense® Technology for safer shredding. Stops shredding when hands touch the paper opening.
- Maximum run time: 12 minutes on/20 minutes off.
- Includes a 6-gallon pull-out bin.

In researching paper shredders the Fellowes Power shredder 79Ci is recommended for the office.

Reviewer Nancy Edgeman

Motion to accept recommendation for Assessors use only:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

- d. Appeal waiver and release Jane Schlachter map & Parcel 48-67 for 2012 & 2013. (2) requires Chairman's signature**

Reviewed, approved, and signed by Chairman, Mr. Barker

VIII. INVOICE: Office Depot order # 735989737, date 10/21/2014, amount \$119.75.

The Board of Assessors reviewed, approved, and signed.

Motion was made by Mr. Bohannon, Seconded by Mr. Wilson, and all that were present voted in favor of sending Ms. Kathy Brown a letter stating that future use of the Assessors office employees must not interfere with the weekly meeting on Wednesday and must be approved by the Board of Assessors.

Meeting adjourned: 10:10 am

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








