

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 12, 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 @ 9.00 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

- I. BOA Minutes for 3/05/2014**
The Board of Assessor's reviewed, approved and signed.

II. BOA/Employee:

a. Time sheets

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

b. Email:

- 1. Candlewood Reservations
- 2. CAVEAT registration
- 3. 2014 request for CUVA/FLPA Registry Data
- 4. AGGC Legislative update

The Board of Assessor's acknowledged

b. Mail: GAAO publication

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 – 44

Cases Settled – 31

Hearings Scheduled – 1

Pending cases – 9

b. Total 2013 - 2014 Certified to the Board of Equalization – 11

Cases Settled – 10

Hearings Scheduled – 0

Pending cases – 1

c. Total TAVT Certified to the Board of Equalization – 10

Cases Settled – 8

Hearings Scheduled – 0

Pending cases – 2

The Board acknowledged there are 1 hearing scheduled at this time.

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

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 149

Leonard Reviewing: 0

Pending appeals: 35

Closed: 106

2013 Appeals taken: 221

Total appeals reviewed Board: 77

Leonard Reviewing: 11

Pending appeals: 144

Closed: 72

Includes Motor Vehicle Appeals

Appeal count through 03/11/2014

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 0 of the 2012 and 11 of the 2013 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI. Appeals:

a. Map & Parcel: 29-24 A 1973 24 x 60 American Manufactured Home by DMH

Owner Name: BROOM, Lawrence L & Betty

Tax Years: 2013

Owner's Contention: HOME IS USED FOR STORAGE

Determination:

1. For 2013 this Home was valued at \$ 5,990
2. Home is listed as a Quality Class 8 with a Depreciation factor of 16%.
 - a. Quality Class 8 is slightly above "standard/average".
 - b. 16% is Chattooga's residual physical factor for older useable Homes.
3. Field inspection discovered additional items not on record:
 - a. A double wide, wood-framed gable roof with shingles (in need of repair)
 - b. An 11 x 9 enclosed porch (has no contributable value)
 - c. An 11 x 4 open porch (has no contributable value)
4. Materials and quality of construction seem to indicate a quality level in line with the NADA "economy" class rather than "above average".

- a. Base "new" per SQFT value for a Class 8 Home is \$ 26.00
 - b. NADA schedule as an "economy" model suggests a "new" per SQFT value of \$ 10.92.
 - c. Level of depreciation by both schedules is similar at 16% to 17% good.
5. Using the NADA schedule as a basis, the upper limit of value for a 24x60 Home built in 1973 in marketable condition would be in the \$ 2,600 to \$ 3,000 range.
 6. Based on observed damage / deterioration, it is the opinion of this Appraiser that this Home is not in marketable condition as a dwelling (Please see included photographs).

The roof is in need of repair / replacement

- a. Home needs part of the siding repaired / replaced.
 - b. No interior inspection was performed.
 - c. Sale as a dwelling would typically involve value adjustments to allow for repairs.
7. Owner reports home is used for storage purposes; power lines to the home have been disconnected and the meter has been removed.
 8. Historically, the Board of Assessors has used a value of \$ 1,500 for double-wide manufactured homes in poor condition used as storage buildings.

Recommendations:

1. Correct record to more accurately describe the Home & OPTs.
2. It is recommended that the typical value of \$ 1,500 (Double-wide Homes in poor condition used as a storage building) be applied to the Home for the 2013 tax year.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Map & Parcel: 25-31 1991 24x40 AMERICAN GENERAL by General MFG Homes, Inc

Owner Name: Bryson, Sidney E

Tax Years: 2010 - 2013

Owner's Contention: HOME IS NOT IN LIVABLE CONDITION

Determination:

1. Account has outstanding bills from 2010 to 2013.
 - a. 2013 value is \$ 8,525
 - b. 2012 value is \$ 8,736
 - c. 2011 value is \$ 8,947
 - d. 2010 value is \$ 8,947
2. Appellant is requesting to appeal the value for all three (4) years based on the poor condition of the Home
3. Field visit of 04/09/2013 verified the following:

- a. Home still has electric service
- b. The Home does not appear to be occupied currently.
- c. The roof and exterior walls appear to be in extremely deteriorated condition.
 - At the northeast corner of the Home, the wall joint has begun to completely separate top to bottom.
 - Leakage from the roof at this point has begun severe decomposition of the ceiling, the exterior finish, and the interior finish.
 - There is significant deterioration around two or three of the windows.
 - There are holes in the exterior siding that are not, as yet showing any interior damage.
 - The roof is showing significant sag and the fascia board is badly deteriorated.
- 4. For the present, the rest of the interior of the Home seems structurally sound and useable for storage.
- 5. There appears to be no way to document how long the home has been in such bad condition, but the *extent* of the deterioration would seem to indicate several years.

Recommendation:

- 1. Adjust the value of the Home to \$ 500 salvage for tax years 2010 to 2013.
- 2. Correction to salvage value was made in Future Year XXXXs on 04/12/2013.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: 3 yes 1 abstained

c. **Map & Parcel:** 47B-3 A 1980 14x70 WINGATE by Fleetwood
Owner Name: HENNON, JEREMY
Tax Years: 2013

Owner's Contention: HOME DESTROYED

Determination:

- 1. Mr. Hennon has received a 2013 tax bill (reflecting a value of \$ 11,305) on the above described Manufactured Home.
 - a. Mr. Hennon had previously reported this Home as destroyed.
 - b. At that time this Appraiser visited the property to confirm extent of damage: only part of the frame remained.
 - I can find NO record of my field visit
 - I can find NO record of any follow up on this appeal

- c. Satellite imagery seems to indicate Home was still on the property during the 2009 tax year, does not appear on later imagery.
- 2. Field Visit of 04/09/2013 confirms no remains of a 14 wide on property.
- 3. The Chattooga County Tax Commissioner has requested that the Board of Assessors void as non-collectible back bills on destroyed, repossessed, or non-locatable Manufactured Homes

Recommendation: Void 2011-2013 Manufactured Home bills on this account.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

d. Map & Parcel: 64E-87 A 1970 12x60 Lanier manufactured home by Vintage

Owner Name: PIERCE, Connie (now Connie Durham)

Tax Years: 2013

Owner's Contention: Home was traded in prior to 01/01/2013

Determination:

- 1. For 2013 Appellant received 2 Mobile Home bills
 - a. One on the 16 x 76 Clayton
 - b. One on the 12 x 60 Lanier
- 2. Appeal filed 01/29/2013 stating that the 12x60 Lanier had been traded in for the 2011 16x76 Clayton.
- 3. Property had been visited 12/27/2012: Clayton had been added, and Lanier was no longer in evidence on the property.
- 4. Lanier should have been deleted prior to the creation of the 2013 manufactured home digest, but was not.

Recommendations

- 1. The 2013 bill on the Lanier (#1934) was paid on 02/08/2013. The Board should approve a refund of taxes paid per this bill.
- 2. The 12 wide Lanier was deleted from the county manufactured home records in Future Year XXXXs on 10/08/2013.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: 3 yes 1 abstained

e. Map & Parcel: L02-37A

Owner Name: Monroe Glass

Tax Year: 2012

Owner's Contention: Value**Determination:**

1) Looking back on Mr. Glass's 2011 appeal, he asked his bld value be \$1,699 and his land value be \$388. Chris Corbin typed a letter to the BOAs advising it would be wise to accept Mr. Glass's demand as a lengthy appeal would be costly to the county, as the amount of tax money involved was \$5.00.

2) Mr. Glass's 2012 values are \$1,703 for the Bld and \$409 for the land.

Recommendations: I recommend lowering the bld value to the 2011 requests of (C1 bld \$1,699) and (C3 land \$388), a reduction of \$25 to the Total value.

Reviewer Johnny Pledger

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: 3 yes 1 abstained

e. **Map & Parcel:** 50-56

Owner Name: Signature Interior Woodwork

Tax Year: 2012

ON HOLD

Owner's Contention: We are in receipt of the Property Tax Assessment Notice for the tax year 2012 for Signature Interior Woodwork, account #527800 010, in the amount of \$846,612.00. We at Signature Interior Woodwork feel that this estimation of current value is in excess of market value and therefore we wish to contest this valuation

Appraisers note: When comparing values of Industrial Blds for equity purposes consider the "Type" of Building (Office, Manufacturing, Warehouse, Sewing, weaving, Lab, Etc.) Example: Office blds are typically finished with more partitions than a Warehouse. Also consider the grade, Phy Dep, Height, Enclosures and excessive Sq footage.

Finished additions, equip rooms, office additions were added to the total sq footage of all building here to determine the Value per sq foot. Low cost additions, Canopies, etc, were not.

Determination:

1) Signature Wood has a mostly unfinished Enam steel manufacturing Bld in the Summerville Industry Park on Hwy 100. Its avg height is 16 foot. The Total Bld value is \$785,169, giving a sq foot value of \$21.51

2) Here is a brief description of the Subject and other Industrial Buildings located in the county; (All Blds within the Parcel are listed, regardless of the bld "Type")

	# blds	Year	Sq foot	Grade	Phy dep	Avg per SF
Signature Wood	1	1985	36,500	100	95	\$21.51
Century Glove	1	1994	26250	100	100	\$12.50
Milford Morgan	1	2000	20,000	100	100/98/70	\$31.67
Integrated Laser	1	2003	24,900	100	100	\$25.65

Aladdin 50-58B	2	94 - 95	55,000 - 93,750	100	100/81	\$12.13
Aladdin 39E-48	4	1998	720 - 150,000	100s	100/78	\$16.25
Wire tech	2	73 - 81	8,000 - 12,160	80	70 - 85	\$6.96
Best Glove Mo6-8	7	56 - 99	832 - 30,007	80s	60/70 - 99/70	\$14.05
Best Glove M02-41	13	56 - 75	880 - 13,612	80s	43/70 - 75/70	\$9.88
Mohawk	15	56 - 80	2,688 - 150,528	125s	20/66 - 91/30	\$6.17
Mt. Vernon	35	1875 - 1996	4,000 - 200,100	80 - 125	30/90 - 100	\$3.80

3) Mt. Vernon's three newer blds, built after 1992, have an avg sq ft value of \$9.11.

4) The Avg sq foot value of all Manufacturing type buildings built after 1962 for all parcels above is \$9.29. (Office, lab type blds removed)

Recommendation: Lower the Subject's per sq foot value to near \$9.31 for the 2012 Tax year. It would be \$339,085; I3 will remain the same \$61,443.

Total Value for 2012 should be \$400,528.

(Industrial Blds should be reappraised/adjusted as soon as possible)

Reviewer Johnny Pledger

ON HOLD PENDING FURTHER INFORMATION

f.. Map & Parcel: T23-63

Owner Name: Larry L Fair

Tax Year: 2012

Owner's Contention: I owe \$60,000 on my house. We did a lot of improvements on the house since we bought it in 2008.

Appraisers note: The subject and all comparable homes are located in the East Thomas Subdivision near Trion. The subject's home is on Walker Street. The home value is \$35,039, land value \$3,500 and the outbuilding value \$1,640. The home has a grade of 85 with a physical depreciation of 84%. It was built in 1950 and has 971 square feet of living area.

Determination: All appraised comparable homes have similar attributes. Grades (85-90) Physical depreciation (78-84%). All were built between 1949 and 1956 with living areas less than 1200 square feet.

1) Comp # 1	per sq ft value	\$30.73	appraised values
Comp # 2	"	\$32.47	"
Comp # 3	"	\$34.28	"
Subject	"	\$36.09	"
Comp # 4	"	\$36.18	"

Comp # 5 “ \$40.65 “

- 2) Several sales occurred in this neighborhood during 2011 and 2012. Three of these were bank sales with the homes having lower physical depreciations than the subject (70-72%). I omitted these sales from the study. There were two sales that shared similar attributes with the subject that I considered: One sold for \$33.25 a square foot and the other \$50.40.
- 3) The subject's Lot along with the neighbors is valued at \$35 for each front foot.

Recommendations: It is my opinion that the comparable and sales above support the mass appraised value of the subject. I suggest No change for 2012. Total FMV of \$40,179. (Fee appraisal may show a higher value for this home)

Reviewer Johnny Pledger

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

g. **Map & Parcel:** 00M02-00000-006-000
 Owner Name: Patricia D. Settoon
 Tax Year: 2013

Owner's Contention: Owner contends she had homestead exemption on said property but it was removed and should still be on her account.

Determination: After researching tax records, Chad discovered the account did have a single homestead up until 2011. A deed transaction took place in 2011 removing one name from the property but leaving Ms. Settoons name. The homestead was removed in error since Ms. Settoon still owns and lives on said property.

Recommendations: Chad recommends adding the single homestead back to this account for all future tax bills and correcting Ms. Settoons 2013 tax bill to reflect the homestead.

Please see attached email

03/07/2014

Concerning the 2013 Patricia Settoon request for refund on map M02-6, Chad drafted the agenda item. Do you want me to send it to him to address the following issues?

1. It seems from the agenda item and the supporting documentation that it is a valid request and Chad's recommendation is correct.
2. However, Chad did not seem to make it clear in the determination that the name that was removed from the title and property record by the 2011 deed transaction was Mrs. Settoon's deceased husband Richard.
3. Because Richard and Patricia were husband and wife and lived on the property together, under the homestead code they are considered one applicant.
4. Also, he did not make it clear that the only transaction was the interest in the property held by Richard's estate. This interest is what transferred to Patricia who already owned an interest in the property, who already resided on the property and was considered as a joint homestead applicant under the homestead code when she and Richard was originally approved for homestead exemption when they originally filed in 2003.

5. For specific reference to the homestead code see O.C.G.A. 48-5-40 (3)(H), (6)(A&B) and Attorney General opinion 1958-59 page 343.

If you don't want to, I don't see the need for redrafting Chad's agenda item. Just make this e-mail an addendum to the agenda item and it is ready for the Board's examination.

Thanks,
Leonard

Motion to accept recommendation:
Motion: Mr. Richter
Second: Mrs. Crabtree
Vote: All

VI. Covenants:

- a. **Property Owner: GARY & PEGGY DOTSON**
Map / Parcel: 30-60A
Tax Year: 2014

Contention: Filing for new Covenant of 32.72 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 34.72, Per O.C.G.A 48-5-7.4 (a) (1) (B) 32.72 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 32.72 acres of agriculture land.
Reviewer Nancy Edgeman

- b. **Property Owner: WAYNE L PETTYJOHN**
Map / Parcel: 64-120
Tax Year: 2014

Contention: Filing for renewal Covenant of 74 acres of agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 76, Per O.C.G.A 48-5-7.4 (a) (1) (B) 74 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 74 acres of agriculture land.
Reviewer Nancy Edgeman

- c. **Property Owner: Rueben B. Nichols Est**
Map / Parcel: 42-19
Tax Year: 2014

Contention: Filing for New Covenant of 172 acres of agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 172.
3. Property map is available with file.

Recommendation: Approve new Covenant of 172 acres of agriculture land.
Reviewer Nancy Edgeman

d. Property Owner: ELTON WRIGHT
Map / Parcel: 15-10
Tax Year: 2014

Contention: Filing for new Covenant of 72.90 acres of Agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 74.90, Per O.C.G.A 48-5-7.4
(a) (1) (B) 72.90 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 72.90 acres of Agriculture.
Reviewer Nancy Edgeman

e. Property Owner: Max & Janette Cordle
Map / Parcel: 77-18
Tax Year: 2014

Contention: Filing for new Covenant of 30 acres of timber land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 30.
3. Property map is available with file.

Recommendation: Approve new Covenant of 30 acres of timber land.
Reviewer Nancy Edgeman

f. Property Owner: Glenn Payton
Map / Parcel: 84-34B
Tax Year: 2014

Contention: Filing for new Covenant of 17.18 acres of Agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 19.18, Per O.C.G.A 48-5-7.4
(a) (1) (B) 17.18 acres will remain in the covenant as Agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 17.18 acres of agriculture land.
Reviewer Nancy Edgeman

g. Property Owner: DARRELL LOWREY
Map / Parcel: 68-130
Tax Year: 2014

Contention: Filing for new Covenant of 67.56 acres of timber land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 67.56.
3. Property map is available with file.

Recommendation: Approve new Covenant of 67.56 acres of timber land.
Reviewer Nancy Edgeman

Motion to approve Covenants a-g:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

VII. EXEMPTIONS:

a. Property Owner: James King
Tax Year: 2014

Contention: Mr. King visited the office on March 3, 2014 and applied for Veterans Exemption. During his visit he presented the following.

Determination:

1. Letter from the Department of Veterans Service dated 01/7/2014. This letter states that in their opinion due to Mr. King's condition he qualifies for the exemption under 48-5-48(a) (2) based on his physician's clinical analysis.
2. Letter from the Department of Veterans Affairs dated 01/7/2014 verifies Mr. King is 100% disabled and have defined his condition as Ischemic Cordiomyopathy with aortic valve replacement.

Recommendation: Approve the Veterans Exemption. In my opinion the documentation from the Department of Veterans Affairs coincides with the O.C.G.A 48-5-48(a) (2).

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

VIII. Refunds:

a. Map & Parcel: 68-76
Owner Name: FRANKIE JETT
Tax Year: 2014

Owner's Contention:

1. Information relayed from owner 02/20/2014 concerning a building value included in the total property value. A house is indicated as being on the property. There is no house or other building on or has been on the property. Owner request correction of any unpaid bill and refund of any amount already paid attributable to a building value on this property.

Determination:

1. 2013 and prior years indicate a building value included in the tax record for this property.
2. Aerial photography does not indicate a structure on this property back through 1999.

3. Record research indicates the building recorded as being on this property is actually located on map 68-78 belonging to Columbus Mostiller Jr.
4. Property has been visited and current tax records corrected.
5. Tax Commissioner billing records indicate the tax bills for map 68-76 from 2013 back through 2011 are unpaid.
6. The billing records indicate taxes have been billed and paid on a structure from 2008 through 2010.
7. Prior to tax year 2008 no taxes paid due to exemptions.
8. Tax Commissioner Kathy Brown indicated she has already sent delinquency notices to the owner.

Conclusion:

1. The property owner of map 68-76 does not have any structure located on the property, has not had a structure located on the property, has been billed for and paid taxes on a structure, requests a refund and correction of current unpaid billing.

Recommendations:

1. Refund and correct billing as indicated under O.C.G.A. 48-5-380.

Reviewer Leonard Barrett

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

b. OWNER: Charles Richard Anderson

MAP / PARCEL: 22-5

TAX YEAR: As far as Ga Code 48-5-380 will allow.

Owner's contention: Mr. Anderson called the office on 2-28-14 and stated his acreage was not correct. He said it should be 2.35 acres not 3.17.

Appraiser Note: After deed research the property owner's statement is correct.

Determination:

1) After deed research on map 22 parcel 5, the acreage should be 2.35 according to the plat of survey by Horne and Associates per deed book 384, page 174.

Recommendation: Correcting acreage for future year and applying request for refund for as far back as Ga Law will allow, per Ga Code 48-5-380.

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

IX. Invoices: QPublic date 11/20/2013 & 12/15/2013

RJ Young Invoice # 256732 Date 2/24/2014 Amount \$ 177.56

The Board reviewed, approved, & signed

- X. Additional:**
a. TO: Board of Assessors
FROM: Randall Espy

I would like permission from the BOA to register and take Course 1A Assessment Fundamentals which will be offered April 14-18, 2014 at the Days Inn in Jekyll Island. I need to take Course 1A before I take the Appraiser I regional exam in June.

Thanks Randall Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

Mr. Barrett reminded the Board that the upcoming deadline for Exemptions and Covenants is approaching and the Ad will run in the paper again March 14th & 22nd.

Mr. Barrett informed the Board that Mr. Ledford has just finished the October deeds. The Board discussed the extra hours that Mr. Ledford has been working getting the splits and transfers caught up.

Mr. Wilson inquired about the 2012 Plum Creek appeals and Mr. Barrett explained that we haven't gotten to them yet.

Meeting Adjourned: 10:00 am

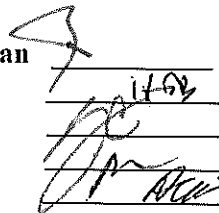
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Handwritten signatures of the board members over horizontal lines. The signatures are: William M. Barker, Hugh T. Bohanon Sr., Gwyn W. Crabtree, Richard L. Richter, and Doug L. Wilson.