

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 14, 2014

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

This meeting was rescheduled from February 12, 2014 Due to inclement weather
Meeting called to order @ 9:05 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

- I. BOA Minutes for 2/5/2014
 - a. Time Sheets
The Board of Assessor's reviewed, approved and signed.
 - b. Email: BOEQ decisions, AGGC, County closings,
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 - 35
 - Cases Settled - 29
 - Hearings Scheduled - 0
 - Pending cases - 6
- b. Total 2013 - 2014 Certified to the Board of Equalization - 10
 - Cases Settled - 10
 - Hearings Scheduled - 0
 - Pending cases - 0
- c. Total TAVT Certified to the Board of Equalization - 8
 - Cases Settled - 4
 - Hearings Scheduled - 0
 - Pending cases - 4

The Board acknowledged there are 5 hearings scheduled at this time.

- IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.
Positive note: Kenny is in the month of May with 2013 splits and transfers.

NEW BUSINESS:

- V. Appeals:
 - 2012 Appeals taken: 183**
 - Total appeals reviewed Board: 125
 - Leonard Reviewing: 1
 - Pending appeals: 59

Closed: 93

2013 Appeals taken: 221

Total appeals reviewed Board: 78

Leonard Reviewing: 17

Pending appeals: 143

Closed: 67

Includes Motor Vehicle Appeals

Appeal count through 02/10/2014

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 1 of the 2012 and 17 of the 2013 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI.

Appeals:

a. Map & Parcel: T17-11

Owner Name: UCB NORTH GA ON HOLD FROM 2/5/2014

Tax Year: 2012

Owner's Contention:

Assessed value as of 01/01/2012 exceeds fair market value as of 01/01/2012. Owner estimates value based on sale of other Banks in Georgia at \$332,343.

Determination:

1. The owner was sent a notice of value for tax year 2012 dated 07/13/2012 indicating a reduction of total value from \$442,972 in 2011 to \$421,590 for tax year 2012.
2. This agenda item is to address the issue in item 4, 7 & 8 of the determination from Wanda Brown's study of the subject property.
3. In item 4 of Wanda's study, the implication is that some of the sales of bank properties were in North Carolina. However, all sales were in Georgia, but none in Chattooga County. One of the buyers was from North Carolina.
4. Item 7 stated "The subject total price per sq. ft is at the highest end of the range indicating that the land and/or additions MAY account for the difference between the owner's estimate of value at \$332,343 and the 2012 total property tax value of \$421,590.
5. These additions are such things as bank vaults, vault doors, night deposits, 24 hour tellers, drive-up windows, lighting and paving. Some of the banks have these items listed as being part of the value estimate. Some do not. This issue requires further research and analysis.
6. The subject property additions are 40.9% of the total value of the property.
7. On an average the additions of the comparables is 21.1% of the comparables total values. The range of the comparables is from 4% to 34.5% (see comparison of additions).
8. The additions to the subject property are estimated at \$172,765. The subject additions are valued twice as much in relation to total value than the comparables on average. The average total estimated value of the additions for the comparables is approximately \$81,500.
9. An estimation of the subject additions at \$81,500 and leaving the land at \$127,661 and the building at \$121,164 would result in a total value estimate of \$330,325 ($81,500 + 127,661 + 121,164 = 330,325$). This estimation is within approximately \$2,000 of the owner's estimation.

Recommendations:

1. Accept owner's proposal of value of \$332,343 for tax year 2012. This would reduce the total value under appeal from \$421,590 as indicated on the original notice dated 07/13/2012.
2. The value modification recommended in item should remain in place until the following is accomplished.
3. Research and correct data inconsistency in bank properties.

4. Use owner's market data along with any other data available for market studies on bank properties.
5. Revalue bank properties in Chattooga County based on data compiled from research indicated in item 4 above.

Reviewer LEONARD BARRETT

Motion to hold pending further information needed:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Map & Parcel: S23 4

Owner Name: David and Kathy Daniel

Tax Year: 2012

Owner's Contention: Owner contends property is covered by water. No commercial use. Previous (several years ago) was valued at "No" value for tax purposes. Property has no use.

Determination: Subject land is a small lot .48 acres located at 5733 Highway 337 Summerville down the street from Ragland Oil. Subject has a land value of \$13,216.00 with a value per acre of \$27,533.00. This property is in a commercial district but has a residential code. The land has a small pond on it which floods when it rains and land is also in the flood plain (see attached) which causes the land to stay wet/damp most of the time.

Residential land close in acres to the subject would be more what the value of this property should be valued. Four neighborhood properties used in this study have an average of .60 acres with average land value of \$74,449.00 with a value per acre of \$125,668.00. These properties are all commercial land but surrounds subject land.

Comparison land has an average of .46 acres and land value of \$2,532.00 and a value per acre of \$5,482.00. These are residential properties from areas around the county.

Neighborhood residential land only as an average of .74 acres with a land value of \$3,699.00 and a value per acre of \$4,999.00.

Recommendations: Since subject property is in the flood plain and stays wet/damp most of the time the recommendation is to lower the value of the subject land to \$3,116.00 which is the averaged of the comparison land and neighborhood land.

Reviewer Cindy Finster

Item was on hold from 2/5/2014 meeting pending further information of purchase price. Deed was presented showing purchase price of \$23,000.00 in 1993.

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

c. OWNER: William L. Burns

MAP / PARCEL: 6-33 & 6-31

TAX YEAR: 2011, 2012 & 2013

Owner's contention: Owner called at the end of 2013 about his covenant renewal and check on his acreage. He also wanted to combine 6-33 with 6-31, and he thought the acreage might not be correct.

Determination:

1. The land lot of 264 where Mr. Burns' property is measures at 192.01 acres. The land lot had been taxed at 196 acres for 6-31 and 4.25 acres for 6-33. There is also a 3 acre tract at the southwest corner. This would show the land lot having 203.25 acres in it.

2. From 2004-2007 Mr. Burns was taxed on 196 acres, in 2008 Mr. Burns bought 6-33 being 4.25 acres. From 2008-2013 Mr. Burns was taxed at 200.25 acres total for both tracts.

3. On Friday February 7th 2014 Mr. Burns came into the office to combine property and renew covenant. It was after deed research that we discovered that the land lot acreage was off from what it measures.

Recommendation: It is recommended to apply for a request for refund for Mr. Burns for the correct acreage on map 6-31 for the years of 2011-2013, or as far back as Georgia Law allows according to Georgia Code 48-5-380 and direct Mr. Burns to the Commissioners office to talk with Mr. Winters for further refund instructions.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

VII. Covenants:

a. Map/Parcel: 78-51H

Property Owner: ANDERSON, RALPH & ODELL

Tax Year: 2013

Contention: Filing for New Covenant for 5.60 acres of agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates this property was inherited from a family member. This property joins property that is already under Covenant.
3. Property map is available with file.

Recommendation: Requesting approval for new Covenant for 5.60 acres of agriculture land.

Reviewer Nancy Edgeman

b. Map/Parcel: 79-31

Property Owner: JASON BRENNAN & MELANIE MORRIS

Tax Year: 2014

Contention: Filing for a continuation of Covenant of 15.39 acres of agriculture land & 100.50 of Timber land.

Determination:

1. This is a continuation Covenant for 2014.
2. Research indicates that property is 15.39 acres of agriculture land & 100.50 of Timber land. The total acreage is 117.89.
3. Property map is available with file.

Recommendation: Approve continuation of Covenant for total of 115.89 acres.

Reviewer Nancy Edgeman

c. Map/Parcel: 6-31A

Property Owner: William & Karen Burns

Tax Year: 2014

Contention: Filing for a New Covenant of 189.95 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that property is 189.95 acres of agriculture land.
3. Property map is available with file.

Recommendation: Approve New Covenant for total of 189.95 acres of agriculture land.

Reviewer Nancy Edgeman

d. b. Map/Parcel: 65-1

Property Owner: Ronald & Linda Pettyjohn

Tax Year: 2014

Contention: Filing for a New Covenant of 11 acres of agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 13, Per O.C.G.A 48-5-7.4 (a)
(1) (B) 11 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant for total of 11 acres.

Reviewer Nancy Edgeman

Motion to accept recommendation for Covenant a-d:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

VII. Invoices: RJ Young acc # A-RG6621, date 02/06/2014, amt \$419.10 stamped past due

The Board of Assessors acknowledged, approved, and signed.

Mr. Barrett expressed he was glad that everyone made it through the snow safely.

Meeting Adjourned: 9:40 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

